

FINANCIAL MANAGEMENT  
IMPROVEMENT PROGRAM

**FMIP**



**PROJECT ON  
STANDARDIZATION  
OF BASIC  
FINANCIAL INFORMATION  
REQUIREMENTS  
OF CENTRAL AGENCIES**

October 1991

**REPORT PREPARED BY  
THE INTERAGENCY TASK FORCE  
ON STANDARDIZATION**



## MEMORANDUM

**DATE:** October 1991

**TO:** Financial Managers of Departments and Agencies

**FROM:** Executive Director, JFMIP - Virginia B. Robinson

A handwritten signature in cursive script, reading "Virginia B. Robinson", is positioned above the typed name in the "FROM:" field.

**SUBJECT:** *Project on Standardization of Basic Financial Information Requirements of Central Agencies*

This is the final report on the *Project on Standardization of Basic Financial Information Requirements of Central Agencies*, prepared by a JFMIP interagency project team. It provides an orderly and hierarchical list of all financial information requirements of central agencies and provides proposed standard definitions for data elements.

This document includes the central agency requirements that were in effect as of March 31, 1991. It should be used by operating agencies as a reference for understanding data relationships and identifying sources of information requirements when designing or upgrading financial management systems. Plans are to update this document to be used by central agencies in designing a common information data bank for joint use by the central agencies. As you can see, the document constitutes another significant step towards standardizing and improving government financial management systems.

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## **INTRODUCTION AND EXECUTIVE SUMMARY**

### **GENERAL**

The project on Standardization of Central Agency Financial Information Requirements has been completed by an interagency task force with the leadership of T. Head and Company, Inc., under a contract.

The project was initiated by the Joint Financial Management Improvement Program to achieve another major step towards the realization of a single, central financial information data bank to which the central agencies will have access for satisfying their financial management information needs.

The Task Force, for the first time ever, has put together a comprehensive inventory of financial information requirements of the central agencies (over 1,500 data elements for budget related information alone), arraying them in logical and hierarchical order with proposed standard names and definitions. This inventory, which is included as Exhibit D, will enable the understanding of the relationship among data elements; will be a tool in the design of central data base system and information architecture; and will serve as a basis for adjustments and refinements, as appropriate and necessary, to the Standard General Ledger. With the inventory, it is possible to more closely envision the movement of consistent and compatible financial data through electronic means from the operating agencies to a central information data bank without preparing and processing single-purpose hard copy reports.

In addition to the inventory of financial information requirements, this report includes:

- Definitions for General and Common Terms (Exhibit A)
- Acronyms and Abbreviations (Exhibit B)
- Inconsistencies in Terms, Definition, and Requirements (Exhibit C); and
- Duplicate Reporting (Exhibit E).

These are intended to further the understanding and interrelationship of the financial data elements and to identify areas of inconsistencies among the requirements of the central financial management agencies.

The results provided in this report should not by any means be construed as end products in themselves. Rather, they should represent an interim step—albeit a significant and giant one—towards attaining a modernized, efficient and useful financial management system of the Federal Government. Unless these products are used now as the foundation for a better system, the work efforts to produce them will have been totally wasted. Therefore, a long-range plan and strategy are absolutely mandatory to achieve the ultimate goal of establishing a central financial management data bank to which and from which data will flow freely and electronically. Some of the steps that are essential in the long-range plan and strategy are suggested later in this narrative. Above all, the strong and continuous commitment, as well as financial support by the central agencies, is absolutely essential if the ultimate goal is ever to be achieved.

**BACKGROUND**

Until recently, financial systems in the Federal Government were developed without strong central leadership or coordination. Independent and piecemeal design and development by departments, agencies, and even bureaus led to inconsistencies in the systems and incompatibility of data throughout Government. The one commonality among the hundreds of financial systems thus developed was the production of financial data required for reporting to the Office of Management and Budget and the Department of the Treasury. Even for the central agency reporting requirements, the data were produced, estimated, derived or computed differently, and in many cases outside the accounting systems.

The Federal Government is currently engaged in financial systems upgrades. It is generally recognized that the new systems or system upgrades will not achieve the desired kind of improvements without adequate and uniform standards to guide and direct the improvement efforts. With this realization, two standardization efforts have been completed to date. One is the Standard General Ledger, and the other is the Core Financial Systems (Functional) Requirements.

As a continuing standardization effort, this project was initiated to develop a basic standard financial data requirement to support existing information needs of the central agencies. The product of the standard financial data project, together with the Standard General Ledger and the Core Financial Systems Requirements, will constitute the standard Governmentwide financial information requirements that will enable Governmentwide consistency and compatibility as well as the basis to electronically connect agency systems with the central agency systems.

**NEED FOR THE PROJECT**

It is widely acknowledged in the Federal financial management community that varying financial information requirements, terms, and definitions of the central agencies have contributed to confusion, inconsistent information, and some redundancy or overlap in reporting. While some question the continued need for certain information now being required, others have indicated the need for more, better, and compatible information for Governmentwide analyses and decisionmaking. There is a general agreement among the central and operating agencies that an in-depth study is in order to achieve clarity, simplicity, understanding, and consistency in the financial information requirements, terms, and definitions.

Furthermore, there seems to be a common desire to make major advances beyond the Standard General Ledger and the Core Financial Systems Requirements in the overall efforts to improve Government financial management systems. It is believed that this standardization effort will serve as a stepping stone towards data architecture and central data base system(s) in OMB and Treasury, enhance other JFMIP projects, and help operating agencies in achieving consistency and compatibility in financial information production and reporting. Finally, it will have a positive impact upon the integration of budget and accounting systems, the framework for productivity and quality assessment, and, consequently, increased use of financial information by managers at all levels.

### **SCOPE AND OBJECTIVES OF THE PROJECT**

The specific objectives of the project are (1) to take an inventory of central agencies' financial information requirements, (2) to make in-depth analyses, and (3) to provide results of our work concerning:

- Basic standard data requirements of the central agencies compiled and arranged in an orderly and meaningful structure;
- Standard terms and definitions for the required basic standard data elements;
- Standard definitions for commonly and generally used terminologies that set the framework for the standard data elements or put them in proper context;
- Inconsistencies in data element titles and/or in their definitions;
- Frequently used acronyms and abbreviations and their explanations;
- Provisions in GAO Title 2, "Accounting Principles and Standards" that are not incorporated in existing reporting requirements; and
- Duplications and overlap in existing reporting requirements.

The scope of the project did not include:

- The design of central data base information system(s);
- The determination of how and who ultimately receives and processes the reported information;
- The assessment of the quality of information now being reported;
- The provision for productivity (quantitative output) or qualitative information per se;
- The proposal for a uniform coding structure; and
- The need for additional financial information by agency management.

The contents of this report were based on central agencies' financial information requirements in various manuals, bulletins, circulars and other issuances in effect as of March 31, 1991. These directives undergo changes from time to time. Furthermore, the newly established Federal Accounting Standards Advisory Board, under the sponsorship of the Comptroller General, the Director of the Office of Management and Budget, and the Secretary of the Treasury, is responsible for recommending accounting standards for the Federal Government. Under its structure and process, FASAB, in part, will be reviewing and, in all likelihood, suggesting changes to the provisions of GAO Title 2, "Accounting Principles and Standards." Accordingly, this report, intended to be a working document, should be updated periodically and systematically when subsequent changes occur in the central agencies' requirements.

## **METHODOLOGY**

### **Overall Approach**

The overall approach was first to determine how, when, and what financial information the operating agencies currently are required to report to the central agencies.

Secondly, it was necessary to anticipate and formulate what kinds of information and information structure would be necessary if the vision of a single central data bank were to be achieved. The central data bank was assumed to be the receptor of all financial information from the operating agencies, and the central agencies would access it to satisfy their financial information needs.

Thirdly, having identified and inventoried all financial reporting requirements of the central agencies, the identified data elements were arrayed in a hierarchical order beginning with aggregate data, followed by disaggregations, subsets, and sub-subsets, etc. This array establishes the relationships among data elements, provides a framework for a central data-based information system, identifies duplications and overlap, and serves as a basis to propose standard names and definitions for all financial information requirements of the central agencies.

Fourth, visitations were made to a select number of agencies to seek their perspective and input, and to determine the source of information and methodology involved in the current reporting process. To the extent that central agency officials were available, we consulted them and sought their advice and counsel.

Finally, the in-depth, analytical review of the hierarchical array of data elements produced the proposed standard financial information requirements of the central agencies and other by-products of this project.

The overall approach of the project is graphically portrayed in the Illustration.

### **Specific Steps**

#### **1. Budgetary Information**

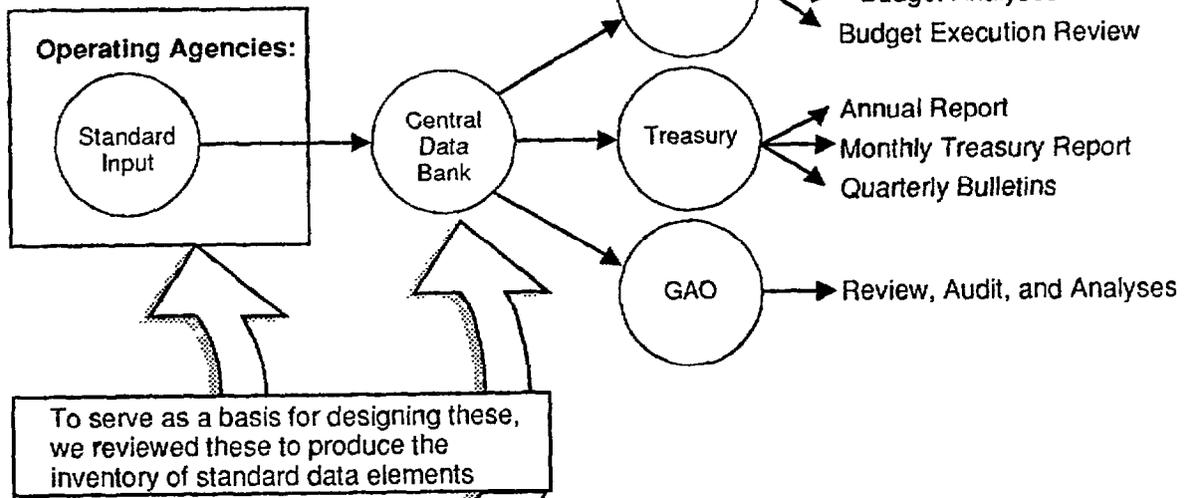
We used the "Bridge" (published in OMB Circular A-11) between *Treasury Annual Report* (PART THREE) Columns and OMB's A-11 and A-34 requirements to first divide the overall budgetary information into manageable groups of data such as beginning of the year balances, new budget authority, transfers, obligations, outlays, adjustments, etc.

For each group, we identified the individual data elements required by Circulars A-11 and A-34. For corresponding requirements for Treasury, we identified the composition of the data elements and their sources (reports and documents) of the information that make up the entries shown in individual columns of the *Treasury Annual Report*.

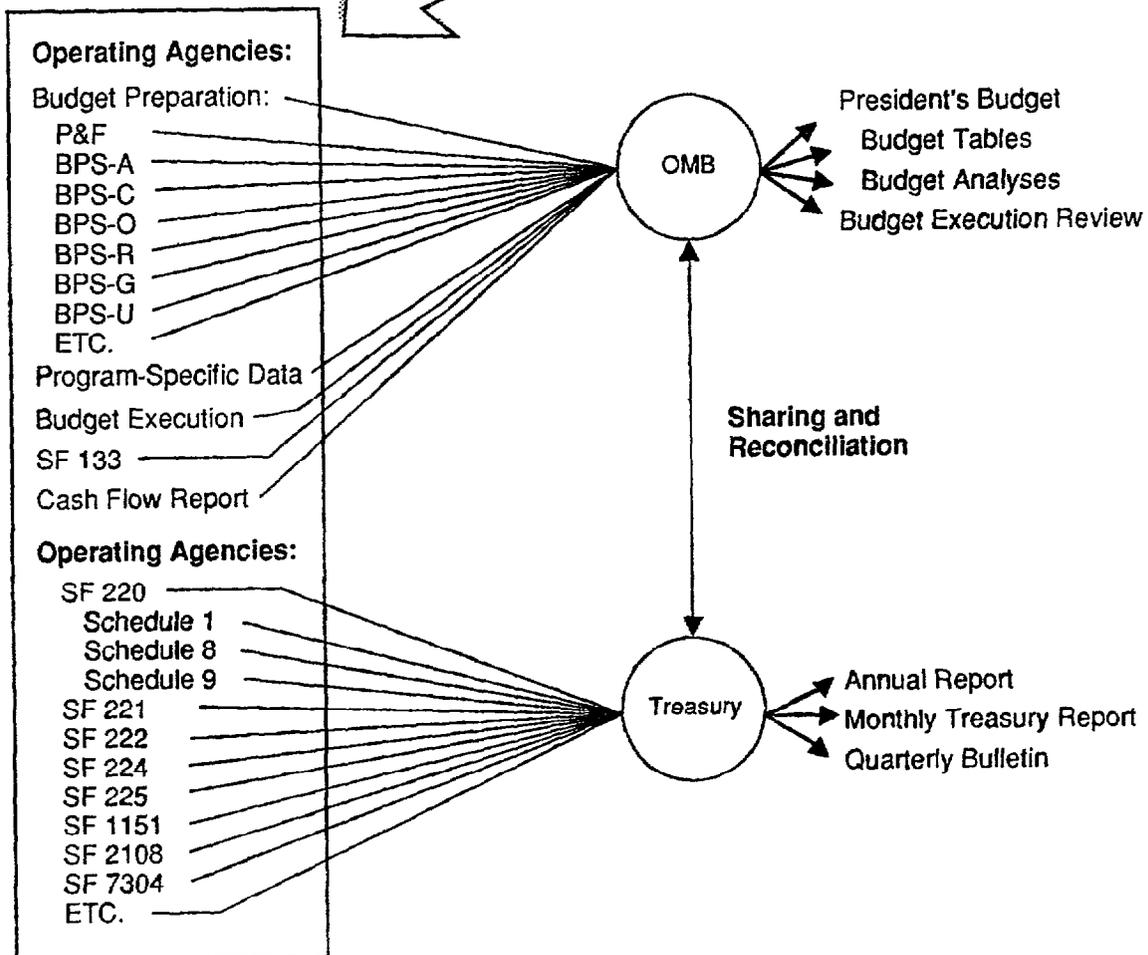
Preparing a three-column worksheet showing a column each for Treasury data elements, for A-11 data elements, and A-34 data elements, we analyzed the relationship among the data elements; identified redundancy and overlap, inconsistencies in the names and definitions of the data elements; structured an hierarchical array of related data elements, and prepared a standard set of data elements with uniform names and definitions. For programs and activities with special information requirements, we identified them and treated them as subsets to the overall information.

### Overall Approach

#### The Vision:



#### The Current Process:



## 2. Business-type Statement

With respect to the business-type statements, we performed the following:

- Prepared a standard set of data elements with uniform names and definitions.
- Compared the data elements to the abbreviated versions of financial statements for selective accounts that are published as a part of the budget document.
- Compared certain data elements to the budget preparation requirements for certain types of programs; i.e., loan and loan guarantee programs.
- Compared the data elements to GAO's Title 2 requirements and identified certain Title 2 requirements that are not currently implemented.

## 3. Relationship to Standard General Ledger Accounts

We provided listings of data elements and their definitions in segments as work progressed to the Treasury's Interagency Task Force on Standard General Ledger who agreed to relate our data elements to the Standard General Ledger accounts, and identify those that are accommodated in the accounts and those that are not. The Task Force, with the guidance of the central agencies, should now (a) take the entire updated package and (b) review and identify those that are not accommodated by the Standard General Ledger accounts for future resolution. We are not advocating that each data element be captured in a separate Standard General Ledger account.

## 4. Overall Definitions and Acronyms

Throughout the project, we made a concerted effort to identify overall (a) terms and definitions and (b) acronyms and abbreviations that are essential to provide proper framework, context, and understanding of the standardization effort. These were identified and prepared as separate lists.

### ***PRODUCTS OF THE PROJECT***

The products that resulted are presented in the various Exhibits which are an integral part of this report. Exhibits are explained below with appropriate commentaries.

#### **EXHIBIT A: DEFINITIONS FOR GENERAL AND COMMON TERMS**

This Exhibit includes definitions for general and common terms and terminologies. It is intended to place the data elements that are presented in Exhibit D in proper context and in proper frame of reference.

#### **EXHIBIT B: ACRONYMS AND ABBREVIATIONS**

This Exhibit provides identification and explanations of the most commonly used acronyms and abbreviations. Surprisingly, these were relatively few in number.

## **EXHIBIT C: INCONSISTENCIES IN TERMS, DEFINITIONS, AND REQUIREMENTS**

This Exhibit highlights the inconsistencies in the use of terms and definitions regarding information, and the differences in reporting requirements.

## **EXHIBIT D: INVENTORY OF CENTRAL AGENCY REQUIREMENTS FOR FINANCIAL INFORMATION - STANDARD TERMS AND DEFINITIONS**

Exhibit D identifies data elements that are currently required for reporting by the central agencies (i.e., management and policy functions of the Office of Management and Budget, the Department of the Treasury and the General Accounting Office). The data elements are grouped into related categories as shown below. The codings that are presently assigned to the data elements are not meant to be the proposed, permanent codes; they were used by the project team to identify the requiring agency, the reference to instructions or guidelines, the report on which the data were reported, and further subdivisions of data. Exhibit D is further subdivided as follows:

### **BUDGET-RELATED INFORMATION:**

Exhibit D-1: BEGINNING-OF-YEAR BALANCES

Exhibit D-2: NEW BUDGET AUTHORITY

Exhibit D-3: TRANSFERS OF BUDGET AUTHORITY AND OTHER BALANCES

Exhibit D-4: OBLIGATIONS

Exhibit D-5: OUTLAYS AND OTHER PAYMENTS

Exhibit D-6: RECEIPTS, REIMBURSEMENTS AND OTHER INCOME

Exhibit D-7: RECOVERIES, WRITEOFFS AND OTHER ADJUSTMENTS

Exhibit D-8: END-OF-YEAR BALANCES

Exhibit D-9: OTHER PERTINENT INFORMATION

### **PROPRIETARY ACCOUNT INFORMATION:**

Exhibit D-10: REPORTS ON FINANCIAL POSITION AND ACTIVITIES—  
PROPRIETARY

## **EXHIBIT E: LISTING OF DUPLICATE REPORTING REQUIREMENTS**

This Exhibit lists all data elements that are required to be reported more than once by different reports.

## **FUTURE ACTIONS NECESSARY TO ACHIEVE THE VISION**

The work accomplished in this project represents a major milestone in the financial management improvement efforts of the Federal Government. It will serve as a major step—a foundation—for many related improvements in the future. For the first time, a comprehensive inventory of financial information requirements of the central agencies has been put together arraying them in a logical and hierarchical order. For the first time, interrelationships of data required by central agencies are made understandable and the basis for a central data based system and information architecture can begin to be discerned. For the first time, we can envision the movement of consistent and compatible financial data through electronic means to meet all needs, freeing ourselves from the need to prepare and process single-purpose hard copy reports.

As important and valuable as the products of this project are, it must be cautioned that it still represents only a significant interim step. The products should be considered workpapers that need to be further reviewed, analyzed, refined, and accepted. Accordingly, we see the need for the following steps to be taken, so that the products provided herein serve as a major catalyst and foundation for significantly improved Government financial systems.

1. The central agencies should make a firm and lasting commitment, both in intent and resources, to pursue well-planned and well-orchestrated Governmentwide financial management efforts building on ongoing efforts to modernize the systems of the Department of the Treasury and the Office of Management and Budget. A single, high-level official, who would provide stability, continuity, and leadership, should be designated to manage the improvement efforts. That person should be first required to prepare a long-range plan and strategy which would include, among other things, the ensuing steps to achieve the vision of establishing a central financial management information data bank and appropriate input systems and procedures. (With the passage of the Chief Financial Officers Act of 1990, the Controller, Office of Federal Financial Management of the Office of Management and Budget should be given this responsibility.)
2. The central agencies should make an in-depth review of the products to assure: consistency with existing policies, concepts, and practices; accuracy and completeness; elimination of unneeded items; addition of other needed items; and agreement among the central agencies on these products. (Since central agency participation was limited due to other high priority involvement by the project team members and advisors, their thorough review of this package would be absolutely essential.)
3. The central agencies should agree on the changes to be made on the products based upon their reviews.
4. Operating agencies should be given the opportunity to review and comment on the products.
5. The comments and suggestions from the operating agencies should be considered by the central agencies to finalize the product.
6. A mechanism to resolve differences among the central agencies on major items and issues uncovered by the project and during the review process should be established with target dates and used to systematically and timely resolve those differences.

7. Duplications and overlap in present reporting requirements should not be eliminated on a piecemeal basis. To do so would be more disruptive to the present process of both OMB and Treasury. Rather, the avoidance of them should be taken care of during the design of the central data based system and its corresponding input system.
8. A clearinghouse should be established to reach agreements on standard terms and definitions, and, the Controller, OMB, should be designated to issue and periodically update standard terms and definitions as well as the inventory of the data elements.
9. The final product(s) should be provided to the Treasury's Interagency Standard General Ledger Task Force for adjusting and refining the Standard General Ledger. We wish to make it clear that we are not advocating that each data element should have a separate general ledger account. Therefore, a set of criteria should be established for deciding whether a data element would or would not be assigned a standard general ledger account.
10. A project should be created to conceptualize and plan for a central data bank, including:
  - providing for overall conception and operation of the central data bank;
  - review the OMB and Treasury systems and ongoing modernization efforts as to what adjustments are needed to accommodate the concept as well as to take advantage of modern technology;
  - designing information architecture and data base structure using the products of this effort;
  - providing a framework for relating financial information to program information that will enhance management decisionmaking, productivity analysis, and efficiency reviews;
  - establishing standard input data requirements (and formats) for the central data bank; and
  - assigning coding system for standard input information that identifies source, nature, and other descriptions necessary.

**PROJECT TEAM MEMBERS AND ADVISORS**

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## **EXHIBIT A: DEFINITIONS FOR GENERAL AND COMMON TERMS**

### **ACCOUNTS PAYABLE**

Accounts payable represent amounts owed by an account on the basis of invoices or other evidence of receipt of goods (including the purchase of capital assets) and services, i.e., the amount of goods and services received but not yet paid. This includes amounts owed due to constructive delivery and contractually agreed time or percentage completed progress payments.

### **ACCOUNTS RECEIVABLE (REIMBURSEMENTS EARNED AND REFUNDS DUE)**

Accounts receivable, for budgetary purposes, represent amounts receivable by an account from another Federal Government account or the public (the latter only when specifically authorized by law) for goods furnished and services rendered. Such amounts include reimbursements earned but not collected and refunds receivable.

### **ACCRUAL BASIS OF ACCOUNTING**

The basis of accounting under which revenues are recorded when earned and expenditures are recorded when goods are received and services performed even though the receipt of the revenue or the payment of the expenditure may take place, in whole or in part, in another accounting period.

### **ACCRUED ANNUAL LEAVE - UNFUNDED**

Amounts of annual leave that have been earned, are payable, and are expected to be paid from future years' appropriations.

### **ACCRUED EXPENDITURES**

Changes incurred during a given period that reflect liabilities incurred and the need to pay for (1) services performed by employees, contractors, vendors, carriers, grantees, lessors, and other Government funds; (2) goods and tangible property received; and (3) amounts becoming owed under programs for which no current service or performance is required (such as annuities, insurance claims, and other benefit payments).

### **ACCRUED LIABILITIES**

Amount owed for expenses or charges incurred but for which payments are not due until a later period.

## **ACTUARIAL LIABILITIES**

Liabilities determined by making actuarial calculations; for example, using demographic, economic, probability, and other factors to determine the value today of payments expected to be made in the future.

## **ADVANCES**

Payments made in contemplation of the future performance of services, receipt of goods, incurrence of expenditures, or other assets. Common examples are travel advances that are made in contemplation of future travel expenses or advances to contractors that are made in contemplation of future receipt of inventory or fixed assets. These amounts are recorded as assets until the related expenses have been incurred (in the case of travel advances) or until contract terms are met or goods or services received (for advances to contractors). See also "Unearned revenue - advances."

## **ADVANCE APPROPRIATION**

Advance appropriation is an appropriation made to become available one fiscal year or more beyond the fiscal year for which the appropriation act is passed. For example, advance appropriations in fiscal year 1990 appropriations acts will become available for programs in 1991 or beyond. Since these appropriations are not available until after fiscal year 1990, the amounts will not be included in fiscal year 1990 budget totals, but will be reflected in the budget totals for the fiscal year for which they are requested. In certain cases, these amounts represent the second or a subsequent year request for appropriations on a multi-year basis.

## **ADVANCE FUNDING**

Advance funding is a budget authority that is to be charged to the appropriation in the succeeding year but which authorizes obligations to be incurred in the last quarter of the fiscal year if necessary to meet higher than anticipated benefit payments in excess of the specific amount appropriated for the year. When such budget authority is used, an adjustment is made to increase the budget authority for the fiscal year in which it is used and to reduce the budget authority of the succeeding fiscal year. Essentially, this is a device for avoiding supplemental requests late in the fiscal year for certain entitlement programs, should the appropriations for the current year prove to be too low.

## **ALLOCATIONS**

For purposes of central Government accounting, an allocation is the amount of obligational authority transferred from one agency, bureau, or account that is set aside in a transfer appropriation account to carry out the purposes of the parent appropriation or fund.

## **ALLOWANCE FOR LOSS ON RECEIVABLES**

An estimate of the amount of recorded receivables that are uncollectible. The allowances may be determined by analyzing the accounts to estimate the probability of collections on the basis of risk rating, historical loss experience, characteristics of borrowers, type of credit transactions, or other information relevant to determining loan loss estimates.

## **APPORTIONMENT**

Apportionment refers to the distribution made by OMB to agencies of amounts of budgetary resources available for obligation in an appropriation or fund account into amounts available for specified time periods, activities, projects, objects, or combinations thereof. The amounts so apportioned limit the obligations that may be incurred by the agencies.

### **CATEGORY A APPORTIONMENTS**

Category A apportionments are apportionments that are made on a quarterly basis.

### **CATEGORY B APPORTIONMENTS**

Category B apportionments are apportionments made on a basis other than a quarterly basis. Category B apportionments are made by time periods other than quarterly; by activities, projects, or objects; or by a combination of activity and time period.

## **APPORTIONMENT EXEMPT FUNDS**

Apportionment exempt funds are accounts, including revolving funds and certain trust funds, that are specifically exempt from apportionment by law and regulations.

## **APPROPRIATED CAPITAL**

Amounts appropriated by Congress to establish or increase the working capital of a revolving fund.

## **APPROPRIATION**

Appropriation is a form of budget authority provided by law that permits federal agencies to incur obligations and to make payments out of the Treasury for specified purposes.

## **AUTHORITY TO BORROW**

Authority to borrow is a form of budget authority provided by law that permits an agency to incur obligations for specified purposes but requires funds to be borrowed from the Treasury and/or the public to liquidate the obligations. Subsequent appropriations or offsetting collections are required to eventually liquidate the debt.

Some legislation limits the amount of borrowing that may be outstanding at any time. In such cases, the amount of budget authority is not limited except by considerations of the need to borrow to pay obligations that will become due as the limit on outstanding borrowing is approached.

## **BUDGET AUTHORITY**

Budget authority is the authority provided by law to enter into obligations for specified purposes that will result in immediate or future outlays of Federal Government funds. The basic forms of budget authority are appropriations, authority to borrow, contracting authority, and spending authority of offsetting collections. Also, the proceeds from the sale of financial assets (e.g., federal loan assets) with recourse (the Federal Government guarantees repayment of principal and interest in the event of default) are considered to be budget authority. Budget authority does not include authority to ensure or guarantee the repayment of indebtedness incurred by another person or government. Appropriations to liquidate contract authority or debt authority are not budget authority. Budget authority may be classified by the period of availability (one-year, multiple-year, or no-year), by the nature of authority (current or permanent), by the manner of determining the amount available (definite or indefinite), or as gross (without reduction for offsetting collections) and net (with reduction for offsetting collections).

### **BUDGET AUTHORITY CLASSIFIED BY PERIOD OF AVAILABILITY:**

#### **ONE-YEAR BUDGET AUTHORITY**

One-year budget authority is one that is available for obligation only during a specified fiscal year and expires at the end of that year.

#### **MULTIPLE-YEAR BUDGET AUTHORITY**

Multiple-year budget authority is one that is available for obligation for a specified period of time in excess of one fiscal year. A multiple-year budget authority may cover a period that does not coincide with the start or end of a fiscal year.

#### **NO-YEAR BUDGET AUTHORITY**

No-year budget authority is one that is available for obligation for an indefinite period of time, usually until the objectives for which the authority was made available are achieved.

## **BUDGET AUTHORITY CLASSIFIED BY NATURE OF AUTHORITY**

### **CURRENT BUDGET AUTHORITY**

Current budget authority is one that requires Congressional appropriation action on the request for new budget authority for the year involved.

### **PERMANENT BUDGET AUTHORITY**

Permanent budget authority is one that becomes available without further action by Congress after transmittal of the budget for the year involved. When budget authority is enacted that will be treated as permanent authority in subsequent years, it is treated as permanent authority in the first year that it becomes available as well.

## **BUDGET AUTHORITY CLASSIFIED BY THE MANNER OF DETERMINING AMOUNT AVAILABLE**

### **DEFINITE BUDGET AUTHORITY**

Definite budget authority is one that is stated as a specific amount or "not to exceed" a specific amount at the time the authority is granted in appropriation act or other law. In either case, the full amount is recorded as budget authority for the period designated.

### **INDEFINITE BUDGET AUTHORITY**

Indefinite budget authority is one that is not stated as a specific amount. Rather, the amount provided is determined by specified variable factors, such as the amount of receipts from a specified source, the amount of proceeds from the sale of financial assets with recourse, or the amount necessary to cover obligations associated with payments.

## **BUDGETARY BALANCES**

For purposes of budget execution, there are three major balances: Unexpended Balance, Unobligated Balance, and Obligated Balance.

### **UNEXPENDED BALANCE**

Unexpended Balance is the amount of appropriations or other funds or authority remaining after deducting outlays from total available resources. This balance includes cash with Treasury (and on hand and in banks, when included in Treasury reports), and investments in U.S. Government securities. The unexpended balance of an account is the sum of the obligated and unobligated balances.

### **UNOBLIGATED BALANCE**

Unobligated Balance is the balance of budgetary resources which remain available for obligation, i.e. unobligated balances of budget authority (appropriations, authority to borrow, and contract authority) and unobligated balances of offsetting collections (unfilled interagency orders on hand that constitute valid obligations of the ordering accounts, advances received from the public, and other cash receipts lawfully credited to the appropriation or fund account being reported). Unobligated balance excludes offsetting collections that are not available for obligation (e.g. because of a limitation on obligations in appropriations acts) and special and trust fund amounts that are precluded from obligation in that fiscal year by a provision of law such as a limitation on obligations or a benefit formula.

### **OBLIGATED BALANCE (See also OBLIGATION)**

Obligated Balance represents net unpaid obligations that will result ultimately in budget outlays of the account being reported, i.e. the total amount of unliquidated obligations of an appropriation or fund account less the amount collectible as repayments from other Federal agencies that will be credited to that account. Offsetting collections that will be credited to a receipt account will be excluded from the computation of net unpaid obligations. Receivables from the public, loans and other long-term receivables, amounts due at some future date under credit sales, and deferred charges also will not be deducted in computing the net unpaid obligations.

## **BUDGET RELATED ACCOUNTS AND OTHER TREASURY ACCOUNTS**

### **GENERAL FUND RECEIPT ACCOUNTS**

General fund receipt accounts are accounts credited with all collections not earmarked by law for a specific purpose. These include taxes, customs duties, and miscellaneous receipts.

### **GENERAL FUND EXPENDITURE ACCOUNTS**

General fund expenditure accounts are accounts established to record amounts appropriated by law for the general support of federal government activities and the subsequent outlays of these funds.

### **SPECIAL FUND RECEIPT ACCOUNTS**

Special fund receipt accounts are accounts credited with collections that are earmarked by law for a specific purpose, but which are not generated from a cycle of operations. These receipts are deposited in receipt accounts as they are collected. When appropriated, they are credited to special fund expenditure accounts.

### **SPECIAL FUND EXPENDITURE ACCOUNTS**

Special fund expenditure accounts are accounts established to record amounts of special fund receipts appropriated by law for specific programs and the subsequent outlay of the fund.

### **TRUST REVOLVING FUND ACCOUNTS**

Trust revolving fund accounts are expenditure accounts authorized to be credited with collections and used to carry out a cycle of business-type or market-oriented operations in accordance with a statute.

### **TRUST FUND RECEIPT ACCOUNTS**

Trust fund receipt accounts are accounts credited with collections generated by the terms of a trust agreement or statute. When appropriated, they are credited to trust fund expenditure accounts.

### **TRUST FUND EXPENDITURE ACCOUNTS**

Trust fund expenditure accounts are accounts established to record appropriated amounts of trust fund receipts to be used to finance specific purposes or programs under a trust agreement or statute.

### **CONSOLIDATED WORKING FUND ACCOUNTS**

Consolidated working fund accounts are accounts established to receive (and subsequently disburse) advance payments from other agencies or bureaus through provisions of law. Consolidated working funds are credited with advances from more than one appropriation for the procurement of goods or services to be furnished by the performing agency with the use of its own facilities within the same fiscal year. These accounts are subject to the fiscal year limitations of the appropriations or funds from which advanced. Consolidated Working Funds are a subset of management funds. For budget presentation purposes, these accounts are not considered separate accounts and their transactions are included, without separate identification, in the account actually providing the service or materials.

### **MANAGEMENT FUND ACCOUNTS**

Management fund accounts are accounts authorized by law to credit collections from two or more appropriations to carry out a common purpose or project not involving a continuing cycle of business-type operations. These accounts facilitate the administration and accounting for intergovernmental activities.

### **REVOLVING FUND ACCOUNTS**

Revolving fund accounts are authorized by specific provisions of law to finance a continuing cycle of business-type or market-oriented operations in which expenditures generate receipts and the receipts are generally available for expenditure without further action by Congress.

### **PUBLIC ENTERPRISE FUND ACCOUNTS**

Public enterprise fund accounts are revolving fund accounts where receipts come primarily from sources outside the Government.

### **INTRAGOVERNMENTAL FUND ACCOUNTS**

Intragovernmental fund accounts are revolving fund accounts where receipts come primarily from other appropriation or funds.

## **TRANSFER APPROPRIATION ACCOUNTS**

Transfer appropriation accounts are established to receive (and subsequently obligate and disburse) allocations. Such allocations are not adjustments in budget authority or balances in budget authority. Rather, the transfers are treated as nonexpenditure transactions at the time the allocation is made.

## **GOVERNMENT ACCOUNTS**

All Government accounts established and maintained by Treasury exclusive of all deposit accounts.

## **FEDERAL FUND ACCOUNTS**

All Government accounts established and maintained by Treasury exclusive of trust and trust revolving funds.

## **DEPOSIT FUND ACCOUNTS**

Deposit fund accounts are established outside the budget to record amounts held temporarily until ownership is determined (for example, proceeds from mineral leases on the outer continental shelf to which title is in dispute) or held by the government as agent for others (for example, state and local income taxes withheld from federal employees' salaries and payroll deductions for the purchase of savings bonds by employees of the government). Deposit funds are accounted for as liabilities of the federal government. Deposit fund balances may be held in the form of either invested or uninvested balances. Changes in deposit fund balances, if they are not invested, affect Treasury's cash balances, even though the transactions are not a part of the budget. To the extent that deposit fund balances are not invested, changes in the balances are reflected as a means of financing the deficit other than borrowing from the public.

## **FIXED ACCOUNTS**

Fixed accounts are appropriation or fund accounts with balances that are available for a definite period of time. The fixed accounts are comprised of annual and multi-year accounts.

## **UNEXPIRED ACCOUNTS**

Unexpired accounts are appropriation or fund accounts in which the balances are available for incurring obligations because the time available for incurring such obligations has not yet expired.

## **EXPIRED ACCOUNTS**

Expired accounts are appropriation or fund accounts in which the balances are no longer available for incurring new obligations because the time available for incurring such obligations has expired. There are various types of expired accounts:

Expired accounts established under P.L. 101-510. These are expired accounts that (a) contain unliquidated obligated and unobligated balances, (b) maintain their fiscal year identity for 5 years, and (c) are available for recording, adjusting, and liquidating obligations properly chargeable to that account. These accounts begin with balances that will expire on September 30, 1991.

Expired accounts (established prior to November 5, 1990) that were not transferred to the M accounts or cancelled. These are expired accounts that (a) contain obligated balances that expired on September 30th of 1989 and 1990, (b) contain unobligated balances that were restored from the corresponding surplus funds, and (c) maintain their fiscal year identity until the balances are cancelled on September 30th of 1994 and 1995, respectively.

M accounts (established prior to November 5, 1990). These are expired accounts that (a) contain unliquidated obligated balances and (b) have been merged with unliquidated obligated balances from prior years. M accounts are generally established by appropriation title (e.g., Salaries and Expenses, Bureau of the Census) for the same general purpose. No new M accounts will be established and the existing M accounts are being phased out. The last ones are scheduled to be cancelled on September 30, 1993.

Surplus Funds. These are expired accounts (established prior to November 5, 1990) with unobligated balances that have been restored to the individual expired accounts that originally contained only the obligated balances. These balances no longer exist as separate accounts.

Merged Surplus Authority (established prior to November 5, 1990). These are expired accounts with (a) balances that were available for upward adjustments to prior obligations that were previously incurred and (b) were cancelled on December 5, 1990. These are unobligated balances withdrawn by the Treasury for accounts which have been expired for more than two years.

### **CLOSED ACCOUNTS**

Closed accounts are expired accounts for which the balances (both obligated and unobligated) have been withdrawn and cancelled. Once withdrawn and cancelled, the amounts are no longer available for obligation or expenditure for any reason or purpose.

### **CLEARING ACCOUNTS**

Budget Clearing Accounts are accounts to temporarily hold general, special, or trust collections pending clearance to the applicable receipt or expenditure account in the budget. Two major categories of budget clearing accounts are Suspense and Deposit Accounts. In addition, a clearing account is also established for the deposit funds.

- Budget Clearing Accounts (Suspense) are used for unidentified remittances presumed to be applicable to budget accounts in general, but which are required to be held in suspense because the specific account to be credited is not yet known. The use of this account gives immediate budget effect with respect to all items for which ultimate credit to a budget account is a reasonable presumption.
- Budget Clearing Accounts (Deposits) include accounts subject to adjustments by Financial Management Service for discrepancies relating to deposit tickets and/or debit vouchers that have aged 6 months or more.
- Deposit Fund Suspense Accounts are credited with remittances as suspense items outside the budget when there is a reasonable presumption that such remittances will not be credited ultimately to a receipt, appropriation, or fund account within the budget.

## BUDGETARY CLASSIFICATIONS

### FUNCTIONAL CLASSIFICATION

Functional classification provides for a reporting structure to array budget authority, outlays, and other budget data according to the major purpose served—e.g., agriculture. There are 19 major functions, most of which are divided into subfunctions. For example, the Agriculture function is divided into Farm Income Stabilization and Agricultural and Research Services. In accordance with the Congressional Budget Act of 1974, as amended, the congressional budget resolution establishes budget levels using these functional categories.

### CHARACTER CLASSIFICATION

Character classification provides a coding structure used in the federal budget to classify and report actual and budgeted outlays to serve as the basis for performing special analyses on (1) federal investment and noninvestment activities, (2) federal aid to state and local governments, and (3) research and development spending. This coding structure primarily distinguishes between those outlays yielding benefits largely in the year in which the obligation or outlay is made and those providing benefits over a longer period of time; the latter is further divided into types of investments.

### OBJECT CLASSIFICATION

Object classifications provide a uniform classification identifying the transactions of the Federal Government by the nature of the goods or services purchased. Transactions are classified by the initial purpose for which they are made, rather than for the end product or service provided. For example, if transactions are made directly for personal services or supplies used in the in-house construction of a building, the amounts should be classified as "personnel compensation" or "supplies" rather than as "land and structures". Conversely, if transactions represent direct contracts with private organizations for the construction of a building, the amounts should be classified as "land and structure." OMB Circular No. A-11, Preparation and Submission of Budget Estimates, provides the Standard Codes, Titles and Definitions for all Object Classification categories required for reporting purposes by the Office of Management and Budget.

### CATEGORY CODE

Category codes are used to identify the Bipartisan Budget Agreement classification or resources as discretionary, mandatory, user fees, asset sales, or emergency. They apply to budget authority, limitations, and outlays.

### LEGISLATION/NO LEGISLATION CODES

Legislation/No Legislation Codes indicates whether additional authorizing legislation is required—"S" for required and "N" for not required.

### GRANT/NONGRANT CODES

Grant/nongrant codes indicate whether amounts are for grant-in-aid to state and local governments, "G"; or for direct Federal programs, "N."

## **BUDGETARY RESOURCES**

Budgetary resources are those amounts available to enter into obligations for specified purposes in a given year. They include: (1) new budget authority, (2) offsetting collections credited to an appropriation or fund account, (3) recoveries of unexpired budget authority through downward adjustments of prior year obligations, (4) restorations of budget authority previously withdrawn through administrative action, and (5) unobligated balances of such resources at the beginning of the year or transferred in during the year.

## **CAPITALIZED EXPENDITURES**

Expenditures intended to benefit future periods, in contrast to expenditures that benefit the current period (for example, an addition to a capital asset).

## **CONTINGENT LIABILITY**

An existing condition, situation, or set of circumstances involving uncertainty as to a possible loss to an agency that will ultimately be resolved when one or more future events occur or fail to occur. For the purpose of Federal credit programs, a contingent liability is a conditional commitment that may become an actual liability because of a future event beyond the control of the Government. Contingent liabilities include such items as loan guarantees, bank deposit insurance, and adjudicated claims.

## **CONTINUING RESOLUTION (CONTINUING APPROPRIATION)**

Enacted legislation that provides budget authority for federal agencies and/or specific activities to continue in operation when action on appropriations is not completed by the beginning of a fiscal year. The continuing resolution usually specifies a maximum rate at which the obligations may be incurred, based on levels specified in the resolutions, e.g., not exceeding the current rate, the lower of amounts provided in the House-passed or Senate-passed appropriation bills, etc. If enacted for the entire fiscal year, it will usually specify amounts provided for each appropriation account.

## **CONTRACT AUTHORITY**

Contract authority is a form of budget authority provided by law that permits an agency to enter into contracts or incur other obligations for specified purpose in advance of appropriations or offsetting collections to liquidate obligations. Contract authority requires subsequent appropriation or offsetting collections (revenue) to liquidate (pay) obligations.

## **DEFERRAL OF BUDGET AUTHORITY**

Deferral refers to any action or inaction by an officer or employee of the United States Government that temporarily withholds, delays, or effectively precludes the obligation or expenditure of budget authority within the year that the action is taken. Deferrals consist of amounts (a) to provide for contingencies; (b) to achieve savings made possible by or through changes in requirements or greater efficiency of operations; or (c) as specifically provided by law.

## **DEFICIENCY APPROPRIATION**

An appropriation made to an expired account to cover obligations that have been incurred in excess of available funds. Deficiency appropriation is not considered to be budget authority.

## **DONATED CAPITAL**

The amount of nonreciprocal transfers of assets or services from State, local, and foreign governments; individuals; or others not considered parties related to the Government.

## **ENTITLEMENTS**

Payments to any person or government, for which budget authority is not provided in advance by appropriation acts, if under the provision of the law containing such authority, the United States is obligated to make such payments to persons or governments who meet the requirements established by such law.

## **FOREIGN CURRENCY FUND ACCOUNTS**

Foreign currency fund accounts are established in the Treasury for recording foreign currencies which are acquired without payment of U.S. dollars abroad primarily in payment for commodities (such as through the Agricultural Trade Development Assistance Act, P.L. 83-480). Amounts in this account may be expended with or without charge to dollar appropriations.

## **FORWARD FUNDING**

Forward funding is a budget authority that is made available for obligation beginning the last quarter of the fiscal year for the financing of ongoing grant programs of grantees during the next succeeding fiscal year. The budget authority for such programs is included in the budget totals for the year in which it is appropriated. This device is often used for education programs, so that grants can be made prior to the start of the school year.

## **GROSS FEDERAL DEBT**

Gross Federal Debt consists of public debt and agency debt and includes all public and agency debt issues outstanding.

### **PUBLIC DEBT**

Public Debt is that portion of the Federal debt incurred when the Treasury or the Federal Financing Bank (FFB) borrows funds directly from the public or another fund or account. To avoid double counting, FFB borrowing from the Treasury is not included in the public debt. (The Treasury borrowing required to obtain the money to lend to the FFB is already part of the public debt.)

### **AGENCY DEBT**

Agency Debt is that portion of the Federal debt incurred when a Federal agency, other than the Treasury or the Federal Financing Bank, is authorized by law to borrow funds directly from the public or another fund or account. To avoid double counting, agency borrowing from Treasury or the FFB and Federal fund advances to trust funds are not included in the Federal debt. (The Treasury or FFB borrowing required to obtain the money to lend to the agency is already part of the public debt.) Agency debt may be incurred by agencies within the Federal budget (such as the Tennessee Valley Authority) or by off-budget Federal entities (such as the Postal Service). Debt of Government-sponsored, privately-owned enterprises (such as the Federal National Mortgage Association) is not included in the Federal debt.

## **INDEMNITY AGREEMENTS**

Agreements to reimburse licensees or contractors for losses incurred in the pursuit of Government business activities. An example would be an agreement to indemnify licensees and contractors for liability arising from nuclear accidents.

## **INSURANCE OR ANNUITY PROGRAM LIABILITY**

The actuarially determined Government insurance or annuity program liability in excess of the present value of program assets.

## **INVESTED CAPITAL**

The net investment of the Government related to the agency as a whole or to a single appropriation. The balance in invested capital reflects the residual resulting from initial investments to commence operations, revenues and expenses (cumulative results) transferred to this account, donations received, and transfer of fixed assets to and from other accounts or funds.

## **LOAN GUARANTEE**

A loan guarantee is an agreement by which the Government pledges to pay part of all of the loan principal and interest to a lender or holder of a security, in the event of default by a third party borrower.

## **MONETARY CREDITS**

Monetary credits are credits given to sellers by the Government, when authorized by law, in dollar amounts reflecting the agreed-upon value of property acquired by the Government. These credits can be applied later by their holders to reduce the amount owed the Government in other, sometimes unrelated, transactions. In short, the Government purchases property by promising to reduce the amount it may later collect on other transactions from the parties involved.

## **OBLIGATIONS**

Obligations reflect the amounts of orders placed, contracts awarded, services received, and similar transactions requiring payments. The total of such obligations in any year is financed by budgetary resources. Obligations reflected in the budget will conform with applicable provisions of law and will be supported by the documentary evidence required by 31 U.S.C. 1501.

## **ON-BUDGET/OFF-BUDGET ENTITIES**

On-budget Federal entities consist of all Federal entities whose transactions are included in the budget totals of the Federal Government.

Off-budget Federal entities are federally-owned and controlled, but their transactions are excluded from the budget totals under provisions of law. When an entity is off-budget, its receipts, outlays, and surplus or deficit are not included in budget receipts, budget outlays, or the budget deficit; and its budget authority is not included in the totals of budget authority for the budget.

## **OUTLAYS**

Outlays or government spending normally occur when checks are issued, cash is disbursed, or electronic fund transfers are made to liquidate (pay) federal obligations. Outlays also occur when interest on the public debt held by the public accrues and when the government issues bonds, notes, debentures, or monetary credits in order to liquidate obligations.

Outlays during a fiscal year may be for payment of obligations incurred in prior years (prior-year outlays) or in the same year. Outlays, therefore, flow in part from unexpended balances of prior-year budget authority and in part from budget authority provided for the year in which the money is spent.

Outlays are stated as Gross (without netting of offsetting collections) and Net (with netting of offsetting collections). Outlays exclude and total Government Outlays include outlays of off-budget federal entities.

## **PREPAYMENTS**

Prepayments are expenditures that provide future benefits. Prepayments are often recurrent and cover items such as rent, taxes, royalties, commissions, insurance, and supplies.

## **REAPPORTIONMENT**

A revision by the Office of Management and Budget of a previous apportionment of budgetary resources for an appropriation or fund account. A reapportionment would ordinarily cover the same period, project, or activity covered in the original apportionment.

## **REAPPROPRIATION**

Reappropriation is enacted legislation that continues the availability of unobligated funds that expired or would otherwise expire. Reappropriations are counted as new budget authority in the first year of extended availability.

## **RECEIPTS AND OFFSETTING COLLECTIONS**

### **GOVERNMENTAL RECEIPTS**

Governmental receipts arise from the Government's sovereign or governmental powers. They consist primarily of tax receipts, but also included compulsory user charges, customs duties, court fines, certain licenses, etc. Gifts and contributions are also counted as governmental receipts. All governmental receipts are deposited into receipt accounts. These receipts are always reported in total (rather than as an offset to budget authority and outlays).

## **OFFSETTING COLLECTIONS**

Offsetting collections arise as a result of business-type transactions with the public (e.g., from the sale of services, goods, etc.) or as a result of a payment from one Government account to another. The proceeds from the sale of financial assets with recourse are treated as budget authority, not as offsetting collections. There are two major categories of offsetting collections: offsetting receipts and offsetting collections credited to appropriation or fund accounts.

### **OFFSETTING RECEIPTS**

All collections credited to receipt accounts that are offset against budget authority and outlays rather than reflected as governmental receipts in computing budget totals are termed offsetting receipts. Most offsetting receipts are offset against both agency budget authority and outlay totals. Offsetting receipts are comprised of:

**PROPRIETARY RECEIPTS**—These receipts from the public are market-oriented and are derived from activities operated as business-type enterprises.

**INTRAGOVERNMENTAL TRANSACTIONS**—These transactions are payments from appropriations or fund accounts into receipt accounts.

**OFFSETTING GOVERNMENTAL RECEIPTS**—These receipts are governmental in nature but are required by law to be treated as offsetting.

### **OFFSETTING COLLECTIONS CREDITED TO APPROPRIATION OR FUND ACCOUNTS**

When specifically authorized by law, offsetting collections are credited to appropriation or fund accounts. The authority to incur obligations against offsetting collections credited to an account is a form of budget authority. Collections credited to appropriation or fund accounts generally consist of reimbursements (including advances when authorized by law) and may also include proceeds from the sale of assets without recourse and other non-operating collections.

## **OFFSETTING COLLECTIONS CREDITED TO APPROPRIATION OR FUND ACCOUNT**

Offsetting collections represent collections or collections to me made that are authorized by law to be credited to an appropriation or fund (expenditure) account. They are offset against outlays within such account. Collections credited to appropriation or fund accounts generally consist of reimbursements (including advances when authorized by law) and may also include other collections such as insurance premiums, loan repayments, interest, fees, or proceeds from the sale of financial assets without recourse. (However, the proceeds from the sale of financial assets with recourse are treated as budget authority, not as offsetting collections.)

## **RESCISSION**

Rescissions are enacted legislation that cancels the availability of unobligated balances before the time the authority would otherwise lapse. If legislative action is not completed within 45 days after a rescission proposal is received from the President, the funds must be made available for obligation.

## **REFUNDS**

Refunds are recovery of erroneous or excess payments such as salary overpayments or the unused portion of a travel advance. Unlike reimbursements, refunds are directly related to previously recorded outlays. As a general rule, refunds will be netted against obligations in the year in which received without further identification in the budget schedules, thereby reducing obligations and outlays for that year. However, in no instance will refunds reduce obligations below zero. Refunds paid will be shown as an obligation and an outlay in the account making the payment.

## **RESTORATION**

Restoration refers to an unobligated amount previously withdrawn by administrative action that is again made available for obligation and outlay.

## **SPECIAL FOREIGN CURRENCY PROGRAM APPROPRIATION**

An appropriation made available to incur obligations for which payments must be made only in U.S.-owned foreign currencies that are declared in excess of the normal requirements of the United States by the Secretary of the Treasury. The appropriation is made in general fund dollar amounts, and the dollars are exchanged for excess foreign currency (held in Treasury foreign currency fund accounts) that is used to make the necessary payments.

## **SUCCESSOR "M" ACCOUNT**

An account of an agency or subdivision thereof into which the obligated balance for the same general purpose in an appropriation account is transferred (merged) at the end of the second full year following the expiration of that appropriation for obligation purpose. The "M" account is not available for new obligation, but is available for the payment of obligations incurred before the transfer and for adjustments of such obligation. No new "M" accounts are to be established and existing ones are being phased out in stages through fiscal year 1993.

## **SUPPLEMENTAL APPROPRIATION**

Supplemental appropriation is an appropriation provided by the Congress in addition to the regular (and continuing) appropriations.

## **TRANSFERS**

Transfers occur when all or part of the budget authority in one account is transferred to another account when such transfers are specifically authorized by law. The nature of the transfer determines whether the transaction is treated as an expenditure transfer or a nonexpenditure transfer.

### **EXPENDITURE TRANSFERS**

Expenditure transfers occur when the purpose of the transfer is to purchase goods or services or otherwise benefit the transferring account. Such transfer will be recorded as an obligation and an outlay in the transferring account and an offsetting collection in the receiving account. All transfers among Federal funds (general, special, and revolving fund), trust funds, and deposit funds are treated as expenditure transfers regardless of the nature of the transfer.

### **NONEXPENDITURE TRANSFERS**

Nonexpenditure transfers include

- transfers without benefit to the transferring account,
- transfers for establishment of transfer appropriation accounts, for the benefit of the advancing account,
- borrowings from Treasury under loan authorizations,
- capital transfers,
- transfers to successor "M" accounts, and
- borrowings from other funds.

These transactions are not treated as obligations and outlays in the transferring account and as offsetting collections in the receiving account. They are shown as adjustments to budget authority or balances depending on the transaction. Nonexpenditure transfers exclude any and all transfers among Federal funds (general, special, and revolving fund), trust funds, and deposit funds, regardless of the nature of the transfer.

## **UNDELIVERED ORDERS**

Undelivered orders represent the amount of goods and services ordered by an account from another Federal Government account or the public but not yet received or not yet performed; i.e., the amount of orders for goods and services outstanding for which the liability has not yet accrued. This amount includes any orders for goods or services for which advance payment has been made but for which delivery or performance has not yet occurred. Small items of prepaid expense (e.g., subscriptions to periodicals) may be omitted from undelivered orders.

## **UNFILLED CUSTOMER ORDERS**

Unfilled customer orders represents the amount of orders received from other accounts within the Government for goods and services to be furnished on a reimbursable basis and, in the case of transactions with the public, amounts advanced or collected for which the account or fund has not yet performed the service or incurred its own obligations for that purpose.

## **UNFINANCED BUDGET AUTHORITY**

That budget authority for which funds have not yet been provided, i.e., contract authority and borrowing authority that have not been liquidated by appropriations and otherwise not cancelled or reduced.

## **UNFUNDED EXPENSES**

Any operating costs that do not require current payment of funds and that cannot be charged against a current appropriation account. Typically, these include such items as depreciation, amortization, accrued annual leave earned but not taken, and any allowances provided for uncollectible receivables or decreases in asset value.

## **WARRANTS (APPROPRIATION WARRANTS)**

The official document issued by the Secretary of the Treasury that establishes, by appropriation symbol, the individual amounts appropriated by Congress and authorized to be withdrawn from the Treasury. Warrants are the basis for recording appropriations on the books of Treasury and the agency for which the appropriation is made. Warrants are also issued by Treasury for the purpose of (1) restoring portions of unobligated appropriation balances previously written off; (2) reducing amounts previously appropriated; (3) establishing and adjusting certain general, special, and trust fund appropriations, and (4) reappropriating previously withdrawn unobligated amounts pursuant to pertinent legislation.

## **WITHDRAWAL**

Withdrawal represents actions to reduce the availability of budget authority for obligations. Withdrawal includes (1) writeoff - reduction of no-year budget authority by administrative action and (2) lapsing - adjustments for unused budget authority upon expiration of the period of availability for obligation.

## **EXHIBIT B: ACRONYMS AND ABBREVIATIONS**

### **ADEPT - ACCOUNTING DATA BASE FOR THE EVALUATION OF PERFORMANCE AND TRENDS**

This is the central data base system maintained by the Treasury Department that captures data information on Assets, Liabilities, and Budget Executions reported by Federal Agencies.

### **BPS - BUDGET PREPARATION SYSTEM**

The OMB Budget Preparation System (BPS) is a computer system used to collect and process much of the information required for preparing the Executive budget. The BPS consists of the four following files:

- Appropriation Account Data (AAD) file,
- Receipt Account Data (RAD) file,
- Master Account Title (MAT) file, and
- Receipt Account Title (RAT) file.

#### **AAD - APPROPRIATION ACCOUNT DATA FILE**

This file includes budget data for appropriation and fund accounts and is the BPS file most used by agencies.

#### **RAD - RECEIPT ACCOUNT DATA FILE**

This file is used for receipt account data.

#### **MAT - MASTER ACCOUNT TITLE FILE**

This file is used to control: (1) appropriation account titles, (2) assigned classifications to the accounts, and (3) data entry into the AAD files.

#### **RAT - RECEIPT ACCOUNT TITLE FILE**

This file is used to control: (1) receipt account titles, (2) assigned classifications to the accounts, and (3) data entry into the RAD files.

**FY - FISCAL YEAR**

The fiscal year for the Federal government begins on October 1 and ends on September 30. The fiscal year is designated by the calendar year in which it ends; for example, fiscal year 1990 is the year beginning October 1, 1989, and ending September 30, 1990.

**PY - PAST YEAR**

The fiscal year immediately preceding the current year; the last completed fiscal year.

**PY-1 - PAST YEAR - 1**

The fiscal year immediately preceding the past year.

**CY - CURRENT YEAR**

The fiscal year immediately preceding the budget year.

**BY - BUDGET YEAR**

The next fiscal year for which estimates are submitted.

**BY+1 - BUDGET YEAR + 1**

The fiscal year following the budget year.

**BY+2 - BUDGET YEAR + 2**

The second fiscal year following the budget year.

**BY+3 - BUDGET YEAR + 3**

The third fiscal year following the budget year.

**BY+4 - BUDGET YEAR + 4**

The fourth fiscal year following the budget year.

**G-R-H - GRAMM-RUDMAN-HOLLINGS**

The commonly-used reference to the Balanced Budget and Emergency Deficit Control Act of 1985, as amended by the Budget Enforcement Act of 1990.

## **GOALS - GOVERNMENT ON-LINE ACCOUNTING LINK SYSTEM**

This is a tool to assist the Financial Management Service in the Treasury Department in maintaining an efficient cash management, payment, collection, and reporting system for the Government and collecting and disseminating a variety of accounting transactions and financial information governmentwide. It uses a commercial time-sharing service to provide hardware, software, and telecommunications network support.

## **STAR (NOT AN ACRONYM OR ABBREVIATION)**

This is the Government's Official Budget Execution Financial Information Data Base maintained by the Treasury Department integrating the fiscal information of all agencies, banks, and disbursing officers authorized to handle government funds.

**EXHIBIT C:**  
**INCONSISTENCIES IN TERMS, DEFINITIONS, AND REQUIREMENTS**

This Exhibit provides the following information:

INCONSISTENT TERMS AND DEFINITIONS (Exhibit C-1) .....	34
IDENTICAL TERMS USED FOR DIFFERENT INFORMATION (Exhibit C-2) .....	37
DIFFERENCE IN REQUIREMENTS BETWEEN GAO TITLE 2 AND TREASURY FINANCIAL STATEMENTS (Exhibit C-3).....	38

**Exhibit C-1:**  
**INCONSISTENT TERMS AND DEFINITIONS**

1. OUTLAYS/OUTLAYS (NET)/NET DISBURSEMENTS

OUTLAYS required by OMB on SF 133 (Report on Budget Execution), OUTLAYS (NET) as it appears in the Treasury's Annual Report, and NET DISBURSEMENTS as required by Treasury on SF 224 (Statement of Transactions) appeared to be used for the same information. Further, the definitions need more consistency and clear distinction among OUTLAYS, OUTLAYS (NET), and OUTLAY (GROSS).

OMB Circular No. A-34, EXPLANATION OF LINE ENTRIES ON SF 133, defines OUTLAYS as:

“. . . the amount of checks issued and cash payments made, net of reimbursements, refunds, and other collections credited to the account . . .

OMB Bulletin No. 91-06, EXHIBIT 3, explains OUTLAY (NET):

“equals gross outlays less offsetting collections.”

Treasury's United States Government Annual Report in the Section for Explanation of Transactions and Basis of Figures, defines OUTLAY (NET) as:

“Outlays net of collections representing reimbursements as authorized by law, refunds of money previously expended and receipts of revolving and management funds . . .”

TFM 2-3300-7, Explanation of Items to Be Reported on SF 224, defines NET DISBURSEMENT as:

“. . . charges to appropriation and fund accounts, net of repayments (refunds and reimbursements) and adjustments . . .”

TFM 2-4100-80, Glossary of Terms, defines OUTLAY as:

“. . . the amount of checks issued, interest accrued on the public debt, or other payments made (including advances to others). (The terms "expenditure" and "disbursement" are frequently used interchangeably with the term "outlay".) Note: No reference to netting refunds and reimbursements is made here.

OMB Circular No. A-34, Part II, TERMINOLOGY AND CONCEPTS, defines OUTLAY as:

“. . . the amount of checks issued, interest accrued on the public debt, or other payments made ( including advances to others), net of refunds and reimbursements. Outlays are net of amounts that are adjustments to obligational authority. (The terms "expenditure" and "net disbursement" are frequently used interchangeably with the term "outlay.")”

## 2. ALLOCATIONS/TRANSFER APPROPRIATIONS

The terms ALLOCATIONS used by OMB and TRANSFER APPROPRIATIONS used by Treasury are used for the same information. Although OMB definitions refer to "transfer appropriation account", Treasury's definition does not refer to allocation. Also, for budget preparation purposes, the parent agency reports the "allocations" and, for Treasury central accounting purposes, the receiving agency reports the "transfer appropriations".

OMB Circular No. A-34, Part II, defines ALLOCATIONS as:

" . . . used restrictively to mean the amount of obligational authority transferred from one agency, bureau, or account that is set aside in a transfer appropriation account (also known as an allocation account) to carry out the purposes of the parent appropriation or fund."

OMB Circular No. A-11, Section 14.2, defines ALLOCATIONS as:

" . . . transfers of obligational authority from one agency or bureau to a transfer appropriation account that is established in another agency or bureau to carry out the purposes of the parent appropriation or fund. Such transfers are not adjustments to budget authority or balances of budget authority. Associated obligations and outlays are reflected in the budget schedules of the parent account."

TFM 2-2000, paragraph 2060.20b, defines TRANSFER APPROPRIATIONS as:

" . . . transfers of a part or all of an appropriation or fund between agencies where the receiving agency establishes the amount transferred in a transfer appropriation account. The symbol and title of this account will be the same as the original appropriation from which transferred with an appropriate prefix to indicate the receiving agency. Expenditures from such transfer appropriation accounts are for the benefit of and are to be associated with the account to which the funds were originally made available."

## 3. ACCOUNTS RECEIVABLE/RECEIVABLES-REIMBURSEMENT EARNED AND REFUNDS

ACCOUNTS RECEIVABLE required by OMB to compute beginning and ending Net Unpaid Obligations or Receivables in Excess of Obligations on the Program and Financing Schedule and RECEIVABLES-REIMBURSEMENTS EARNED AND REFUNDS required by Treasury to be reported in Column 7 of TFS 2108 (Year-End Closing Statement) appear to be used for the same information.

OMB Circular No. A-34, Part II, defines ACCOUNTS RECEIVABLE as:

"Amounts receivable by an account from another Federal Government account or the public ( the latter, only when specifically authorized by law) for goods furnished and services rendered. Such amounts include reimbursements earned and refunds receivable."

TFM 2-4200, paragraph 4220.4 defines RECEIVABLES-REIMBURSEMENTS EARNED AND REFUND as:

"Reimbursements Earned includes all current accounts receivable and notes receivable (not included in loans receivable) that arise as a result of the sale of goods and services during the period (whether or not billed) resulting from transactions with other Government agencies (who have respectively recorded valid obligations). Also included as "reimbursements earned" are interest earned, accrued rent, unamortized discount on securities, and certain anticipated collections under special authority of law. Excluded items are deferred charges and long-term receivables such as loans receivable, receivables from credit sales, and receivables from the public. Except under special authority, reimbursable work with the public can only be undertaken if payment is received prior to performing the services. Therefore, there will not be instances where receivables from the public would be recognized for reimbursable work.... Refunds include all amounts receivable from prior overpayments that are due from travel advances and other advances that did not liquidate specific obligations. Refunds also include all or a portion of the advances made to revolving or management funds to the extent specified by statutory requirements. However, advances to consolidated working funds are excluded.

#### 4. OBLIGATIONS INCURRED/TOTAL GROSS OBLIGATIONS

OBLIGATIONS INCURRED required by OMB on Line 8, SF 133 (Report on Budget Execution) for unexpired accounts and TOTAL GROSS OBLIGATIONS required by Treasury in Section 1, SF 225 (Report on Obligations) appeared to be used for the same information.

OMB Circular No. A-34, Explanation of Line Entries on SF 133, defines OBLIGATIONS INCURRED (for unexpired account) as:

"The amount of obligations incurred from the beginning of the current fiscal year to the end of reporting period, net of refunds received or receivable."

TFM 2-4400, INSTRUCTIONS FOR PREPARATION OF SF 225 defines TOTAL GROSS OBLIGATION as :

" . . . all obligations incurred (as defined in OMB Circular No. A-34) for expired accounts only from the beginning of the fiscal year through the reporting period."

**Exhibit C-2:  
IDENTICAL TERMS USED FOR DIFFERENT INFORMATION**

**1. UNFILLED CUSTOMER ORDERS**

The definitions of OMB and Treasury for UNFILLED CUSTOMER ORDERS are in essence the same. However, Treasury for reporting UNFILLED CUSTOMER ORDERS in Column 8, TFS 2108 (Year-End Closing Statement) requires exclusion of customer orders when accompanied by advance payments. Similar exclusions are made on SF 220 (Report on Financial Position and Budget Preparation Schedule F (BPS-F)).

OMB Circular No. A-34, Part II defines CUSTOMER ORDERS as:

"The amount of orders received from other accounts within the Government for goods and services to be furnished on a reimbursable basis and, in the case of transactions with the public, amounts advanced or collected for which the account or fund has not yet performed the service or incurred its own obligation for that purpose."

TFM 2-4200, paragraph 4220.45 defines CUSTOMER ORDERS as:

"Unfilled customer orders represent the amount of orders accepted for goods and services that have not yet been provided or performed. An unfilled customer order exists with other Government accounts (whether or not advances have been received) since a valid obligation exists with the ordering account; however, an unfilled customer order exists with the public only when advances have been received. For purposes of preparing the TFS Form 2108, if an advance is received along with the order for goods or services (which must be the case with the public), the transaction would be reflected on the TFS Form 2108 in the Preclosing Unexpended Balance via monthly transaction reporting submitted by the administrative officer and not as an "accounts receivable - unfilled customer order" (otherwise, fund resources will be overstated). On the other hand, if orders are accepted without an advance ( which can only be the case with other Government accounts), "accounts receivable-unfilled customer order" would be shown on the TFS Form 2108.

**Exhibit C-3:  
DIFFERENCES IN REQUIREMENTS BETWEEN GAO TITLE 2 AND  
TREASURY FINANCIAL STATEMENTS**

(The newly established Federal Accounting Standards Advisory Board, under the sponsorship of the Comptroller General, the Director of the Office of Management and Budget, and the Secretary of the Treasury, is responsible for recommending accounting standards for the Federal Government. Under its structure and process, FASAB, in part, will be reviewing and, in all likelihood, suggesting changes to the provisions of GAO Title 2, "Accounting Principles and Standards." The differences presented in C-3, therefore, may be moot or new differences may arise in the future.)

**1. REPORT ON FINANCIAL POSITION**

**(a) FOREIGN CURRENCY**

GAO requires footnotes for:

- (1) Any restrictions on the use or actual conversion of foreign currencies
- (2) Effects of exchange rate changes that occur after the end of period and before the financial statements are prepared.

**(b) ACCOUNTS RECEIVABLE - PUBLIC**

GAO requires further breakdown on the financial statement:

- FROM INDIVIDUALS
- FROM CORPORATIONS
- FROM FOREIGN GOVERNMENTS
- FROM STATE AND LOCAL GOVERNMENTS.

**(c) ADVANCES AND PREPAYMENTS**

**ADVANCES AND PREPAYMENTS TO FEDERAL AGENCIES**

GAO requires further breakout on the financial statement:

- ADVANCES TO FEDERAL AGENCIES
- PREPAYMENTS TO FEDERAL AGENCIES
- ADVANCES AND PREPAYMENTS TO PUBLIC

GAO requires further breakout on the financial statement:

- ADVANCES TO PUBLIC
- PREPAYMENTS TO PUBLIC

GAO requires ADVANCES TO PUBLIC to be further broken down on the financial statement:

- ADVANCES TO INDIVIDUALS
- ADVANCES TO CORPORATIONS
- ADVANCES TO FOREIGN GOVERNMENTS
- ADVANCES TO STATE AND LOCAL GOVERNMENTS

(d) INVENTORIES

GAO requires goods to be consumed in normal operations and goods held for resale to the public be reported on the lower of cost or market value (whereas, Treasury provides various options).

GAO requires separate reporting on the financial statement of

- INVENTORIES FOR SALE TO FEDERAL AGENCIES
- INVENTORIES FOR SALE TO PUBLIC

(If this segregation is impractical, GAO requires a footnote to that effect.)

(e) INVESTMENTS

“Net Investment” - Treasury definition is the face value of all investments net of premiums, discounts, and allowances for losses. GAO does not mention “allowances” for losses.

(f) LOANS RECEIVABLE

—GAO requires a footnote as to loans authorized, but not yet disbursed.

—GAO requires a footnote on additional cost to the Government when loan interest rate is lower than Treasury Average Interest Rate for Marketable Securities.

—GAO requires a footnote on modified debt agreements.

—GAO requires Loans Receivable from Public to be further broken down on the financial statement:

- LOANS RECEIVABLE FROM INDIVIDUALS
- LOANS RECEIVABLE FROM CORPORATIONS
- LOANS RECEIVABLE FROM FOREIGN GOVERNMENTS
- LOANS RECEIVABLE FROM STATE AND LOCAL GOVERNMENTS

(g) PROPERTY, PLANT, AND EQUIPMENT

GAO requires:

- Footnote for any restriction as to use or conversion.
- Lessor to report any property on operating leases as separate component of PROPERTY, PLANT, AND EQUIPMENT.
- Reporting of fully depreciated items on the “original cost” basis (whereas Treasury gives option as to “purchase price” or “market value”).
- Breakout of capital leased assets by major property category and a footnote on the description of all leasing agreements.
- Footnote to show the amount of interest costs that were capitalized during acquisition.
- Separate category and reporting for STATUES AND MONUMENTS.

(h) ACTUARIAL LIABILITIES - SOCIAL SECURITY TRUST FUND

GAO requires these to be reported as footnotes until final position on accounting and reporting treatment has been reached.

(i) INVESTED CAPITAL

GAO requires a footnote for any amount of invested capital in which transfer agency retains a reversionary interest.

2. REPORT ON OPERATIONS

ACCRUED EXPENDITURES

GAO excludes capital investment, i.e., property, plant, and equipment. (Therefore, it is assumed that CAPITAL EXPENDITURE will not be used on the Report on Operations.)

(a) OTHER EXPENSES

GAO specifically requires specific breakouts for:

FEDERAL CONTRIBUTIONS TO EMPLOYEE PENSION FUNDS

PERSONNEL COMPENSATION AND EMPLOYEE BENEFITS.

(b) UNFUNDED EXPENSES

GAO requires separate breakout for DEPRECIATION EXPENSES.

GAO requires separate identification for DEPRECIATION EXPENSES ON CAPITAL LEASES.

**NOTE:**

"AMOUNTS TO BE FINANCED FROM FUTURE APPROPRIATION" is not a current Title 2 requirement. GAO's financial statement uses this account as a contra account, for example, to Government employees' ACCRUED ANNUAL LEAVE.

There are many additional footnotes that are required in Title 2, but they are not listed here, since Treasury (and OMB) require the identical information in one form or another. The focus here was to identify differences in reporting requirements, not in reporting formats.

INVENTORY OF CENTRAL AGENCY REQUIREMENTS  
FOR FINANCIAL INFORMATION -  
STANDARD TERMS AND DEFINITIONS

**EXHIBIT D:  
INTRODUCTION**

**GENERAL**

Exhibit D identifies data elements that are currently required for reporting by the central agencies. These are grouped into related categories and reported in subexhibits as shown below.

**BUDGETARY INFORMATION:**

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**PROPRIETARY ACCOUNT INFORMATION:**

Exhibit D-10.....PROPRIETARY ACCOUNT INFORMATION.....	482
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Each subexhibit consists of a section on general information, a listing of standard data elements with titles only, and a listing of standard data elements with corresponding definitions.

**CODING OF DATA ELEMENTS IN EXHIBIT D**

The codings for data elements included in Exhibit D were used as working references and relational framework by the project team. They are by no means intended to be the codings for the ultimate central data based system or its input system.

However, the codings identify the source of central agency instructions requiring the individual data elements, the reporting forms (and in some instances the columns or lines where data are reported), the ultimate use of the information, the transaction codes assigned by Treasury for internal processing purposes, or serial numbers or initials to identify subset information. For example:

(34-2A)	indicates that the data element is required by OMB Circular No. A-34 and is reported on line 2A of SF 133.
(11-21.40)	indicates that the data element is required by OMB Circular No. A-11 and is coded 21.40 on the Budget Preparation Schedule for Program and Financing.
(BPS-O-31.0)	indicates that the data element is required by OMB Circular No. A-11 on Budget Preparation Schedule Data Section O and coded 31.0.
(1151-TC13-D)	indicates that the data element is required on SF 1151, Nonexpenditure Transfer Authorization, for definite appropriation, and Treasury assigns Transaction Code 13 upon receipt of the data. (Asterisk between TC and number indicates negative transactions.)
(B-2108-COL07-BA)	indicates that the data element represents beginning balance, is reported on prior yearend SF 2108, Yearend Closing Statement, in column 7, and is required for borrowing authority.
(INFO-FMS-OB-01)	indicates that the data element is required by OMB Circular No. A-11 specifically for financial management system obligations and is the first data element in the series.
(220-0-1a)	indicates that the data element is required on line 1a of SF 220, Report on Financial Position.
(GAO-2-56-07)	indicates that the data element is required by Title 2, GAO Policy and Procedures Manual for Guidance of Federal Agencies, on page 56, paragraph 7.

Where more than one code is assigned to a data element, it means that the same data element is required more than one time by different reporting instructions.

### ***APPLICATION OF CERTAIN CLASSIFICATION CODES***

Most budget accounts are assigned a single functional classification code and a single subfunctional classification code (about 90 percent). However, when multiple subfunctional classifications are involved in a given budget account, outlays and budget authority must be reported for each subfunctional classification in the account for BPS Data Sections A, C, D, S, and T.

**SOURCE OF INFORMATION REQUIREMENTS**

The following sources of information requirements were included in our review:

**GAO SOURCES**

A Glossary of Terms Used in the Federal Budget Process, March 1981.

Title 2, GAO Policy and Procedures Manual for Guidance of Federal Agencies.

**OMB SOURCES**

OMB Circular No. A-11 (excluding portions applying to Current Year and Budget Year), July 2, 1990.

OMB Circular No. A-34 (excluding portions applying to Apportionment Process), August 26, 1985.

OMB Bulletin No. 91-01, October 3, 1990.

OMB Bulletin No. 91-02, October 18, 1990.

OMB Bulletin No. 91-06, December 4, 1990.

OMB Bulletin No. 91-07, January 17, 1991.

**TREASURY SOURCES**

SF 220	STATEMENT OF FINANCIAL CONDITION
SF 220-1	ADDITIONAL FINANCIAL INFORMATION
SF 220-8	REPORT ON GUARANTEED LOANS DUE FROM THE PUBLIC (PROPOSED DRAFT)
SF 220-9	REPORT ON ACCOUNTS AND LOANS RECEIVABLE DUE FROM THE PUBLIC
SF 221	STATEMENT OF INCOME AND RETAINED EARNINGS
SF 222	REPORT ON CASH FLOW
SF 224	REPORT OF TRANSACTIONS
SF 225	REPORT ON OBLIGATIONS
SF 1151	NONEXPENDITURE TRANSFER AUTHORIZATION
SF 1218	STATEMENT OF ACCOUNTABILITY (FOREIGN SERVICE ACCOUNT)
SF 1219	STATEMENT OF ACCOUNTABILITY

SF 2108	YEAREND CLOSING STATEMENT
TSF 6200	DEPARTMENT OF TREASURY APPROPRIATE WARRANT
TSF 6202	SURPLUS WARRANT
TSF 7304	STATUS OF CONTRACT AUTHORITY

BUDGET-RELATED INFORMATION  
INVENTORY OF CENTRAL AGENCY REQUIREMENTS  
FOR FINANCIAL INFORMATION —  
STANDARD TERMS AND DEFINITIONS

**EXHIBIT D-1:**  
**BEGINNING OF YEAR BALANCES**

**LISTING OF STANDARD DATA ELEMENT TITLES**

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**LISTING OF STANDARD DATA ELEMENTS WITH DEFINITIONS**

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**SOURCE OF REQUIREMENTS FOR DATA ELEMENTS IN EXHIBIT D-1**

- OMB CIRCULAR NO. A-11 (PROGRAM AND FINANCING SCHEDULE)
- OMB CIRCULAR NO. A-34 (SF 133, REPORT ON BUDGET EXECUTION)
- SF 2108, YEAREND CLOSING STATEMENT
- TFS 7304, STATUS OF CONTRACT AUTHORITY

(For explanations for the codings assigned to the data elements, please refer to the Introduction to Exhibit D.)

INVENTORY OF CENTRAL AGENCY REQUIREMENTS  
FOR FINANCIAL INFORMATION —  
STANDARD TERMS AND DEFINITIONS

**BEGINNING OF YEAR BALANCES**  
**LISTING OF STANDARD DATA ELEMENT TITLES**

**UNOBLIGATED BALANCES - BEGINNING OF YEAR**

(34-2A-EX)(B-2108-COL11-EX)

UNOBLIGATED BALANCE - EXPIRED ACCOUNTS: BROUGHT  
FORWARD OCTOBER 1

(34-2A-UX)(B-2108-COL11-UX) UNOBLIGATED BALANCE - UNEXPIRED ACCOUNTS:  
BROUGHT FORWARD OCTOBER 1

(11-21.40) UNOBLIGATED BALANCE OF APPROPRIATION  
(TREASURY BALANCE) AVAILABLE, BEGINNING OF YEAR

(11-21.41) UNOBLIGATED BALANCE OF INVESTMENTS IN U.S.  
SECURITIES AVAILABLE, BEGINNING OF YEAR

(11-21.42) BALANCE OF UNREALIZED DISCOUNTS FOR  
UNOBLIGATED INVESTMENTS IN U.S. SECURITIES,  
BEGINNING OF YEAR

(11-21.47) UNOBLIGATED BALANCE OF AUTHORITY TO BORROW  
AVAILABLE, BEGINNING OF YEAR

(11-21.49) UNOBLIGATED BALANCE OF UNFUNDED CONTRACT  
AUTHORITY AVAILABLE, BEGINNING OF YEAR

(11-21.90) UNOBLIGATED BALANCE OF REVOLVING AND  
MANAGEMENT FUNDS (TREASURY BALANCE)  
AVAILABLE, BEGINNING OF YEAR

(11-21.91) UNOBLIGATED BALANCE OF INVESTMENTS IN U.S.  
SECURITIES OF REVOLVING AND MANAGEMENT FUNDS  
AVAILABLE, BEGINNING OF YEAR

(11-21.92) BALANCE OF UNREALIZED DISCOUNTS FOR  
UNOBLIGATED INVESTMENTS IN U.S. SECURITIES OF  
REVOLVING AND MANAGEMENT FUNDS, BEGINNING OF  
YEAR

(11-83.00) PRIOR YEAR DEFICIENCIES, BEGINNING OF YEAR

**OBLIGATED BALANCES - BEGINNING OF YEAR**

(34-13A)	NET UNPAID OBLIGATIONS: OBLIGATED BALANCE AS OF OCTOBER 1
(11-72.40)	OBLIGATED BALANCE OF APPROPRIATION (TREASURY BALANCE), BEGINNING OF YEAR
(11-72.41)	OBLIGATED BALANCE OF INVESTMENTS IN U.S. SECURITIES, BEGINNING OF YEAR
(11-72.42)	BALANCE OF UNREALIZED DISCOUNTS FOR OBLIGATED INVESTMENTS IN U.S. SECURITIES, BEGINNING OF YEAR
(11-72.47)	OBLIGATED BALANCE OF AUTHORITY TO BORROW, BEGINNING OF YEAR
(11-72.49)	OBLIGATED BALANCE OF UNFUNDED CONTRACT AUTHORITY, BEGINNING OF YEAR
(11-72.90)	OBLIGATED BALANCE OF REVOLVING AND MANAGEMENT FUNDS (TREASURY BALANCE), BEGINNING OF YEAR
(11-72.91)	OBLIGATED BALANCE OF INVESTMENTS IN U.S. SECURITIES OF REVOLVING AND MANAGEMENT FUNDS, BEGINNING OF YEAR
(11-72.92)	BALANCE OF UNREALIZED DISCOUNTS FOR OBLIGATED INVESTMENTS IN U.S. SECURITIES OF REVOLVING AND MANAGEMENT FUNDS, BEGINNING OF YEAR
(11-72.10)	RECEIVABLES IN EXCESS OF OBLIGATIONS, BEGINNING OF YEAR

**UNEXPENDED BALANCES - BEGINNING OF YEAR**

- (B-2108-COL05-01) UNEXPENDED BALANCE, APPROPRIATION - FIRST YEAR AFTER EXPIRATION, (LESS TRANSFER APPROPRIATION), BEGINNING OF YEAR
- (B-2108-COL05-01-T) UNEXPENDED BALANCE, APPROPRIATION - FIRST YEAR AFTER EXPIRATION, TRANSFER APPROPRIATION TO \_\_\_\_\_, BEGINNING OF YEAR
- (B-2108-COL05-02) UNEXPENDED BALANCE, APPROPRIATION - SECOND YEAR AFTER EXPIRATION, (LESS TRANSFER APPROPRIATION), BEGINNING OF YEAR
- (B-2108-COL05-02-T) UNEXPENDED BALANCE, APPROPRIATION - SECOND YEAR AFTER EXPIRATION, TRANSFER APPROPRIATION TO \_\_\_\_\_, BEGINNING OF YEAR
- (B-2108-COL05-03) UNEXPENDED BALANCE, APPROPRIATION - THIRD YEAR AFTER EXPIRATION, (LESS TRANSFER APPROPRIATION), BEGINNING OF YEAR
- (B-2108-COL05-03-T) UNEXPENDED BALANCE, APPROPRIATION - THIRD YEAR AFTER EXPIRATION, TRANSFER APPROPRIATION TO \_\_\_\_\_, BEGINNING OF YEAR
- (B-2108-COL05-04) UNEXPENDED BALANCE, APPROPRIATION - FOURTH YEAR AFTER EXPIRATION, (LESS TRANSFER APPROPRIATION), BEGINNING OF YEAR
- (B-2108-COL05-04-T) UNEXPENDED BALANCE, APPROPRIATION - FOURTH YEAR AFTER EXPIRATION, TRANSFER APPROPRIATION TO \_\_\_\_\_, BEGINNING OF YEAR
- (B-2108-COL05-05) UNEXPENDED BALANCE, APPROPRIATION - FIFTH YEAR AFTER EXPIRATION, (LESS TRANSFER APPROPRIATION), BEGINNING OF YEAR
- (B-2108-COL05-05-T) UNEXPENDED BALANCE, APPROPRIATION - FIFTH YEAR AFTER EXPIRATION, TRANSFER APPROPRIATION TO \_\_\_\_\_, BEGINNING OF YEAR
- (B-2108-COL05-06) UNEXPENDED BALANCE, PRIOR YEARS APPROPRIATION ("M") (LESS TRANSFER APPROPRIATION), BEGINNING OF YEAR
- (B-2108-COL05-06-T) UNEXPENDED BALANCE, PRIOR YEARS APPROPRIATION ("M"), TRANSFER APPROPRIATION TO \_\_\_\_\_, BEGINNING OF YEAR
- (B-2108-COL05-07) UNEXPENDED BALANCE, NO-YEAR APPROPRIATION (LESS TRANSFER APPROPRIATION), BEGINNING OF YEAR

- (B-2108-COL05-07-T) UNEXPENDED BALANCE, NO-YEAR APPROPRIATION,  
TRANSFER APPROPRIATION TO \_\_\_\_\_, BEGINNING OF  
YEAR
- (B-2108-COL05-08) UNEXPENDED BALANCE, MULTIPLE-YEAR APPROPRIATION  
(LESS TRANSFER APPROPRIATION), BEGINNING OF YEAR
- (B-2108-COL05-08-T) UNEXPENDED BALANCE, MULTIPLE-YEAR APPROPRIATION,  
TRANSFER APPROPRIATION TO \_\_\_\_\_, BEGINNING OF  
YEAR
- (B-2108-COL06-CA-941)(B-7304-COL07)  
UNEXPENDED BALANCE, UNFUNDED CONTRACT  
AUTHORITY, BEGINNING OF YEAR
- (B-2108-COL06-BA) UNEXPENDED BALANCE, BORROWING AUTHORITY,  
BEGINNING OF YEAR
- (B-2108-COL06-BA-951) UNEXPENDED BALANCE, BORROWING AUTHORITY  
FROM THE TREASURY, BEGINNING OF YEAR
- B-2108-COL06-BA-962) UNEXPENDED BALANCE, BORROWING AUTHORITY  
FROM THE PUBLIC, BEGINNING OF YEAR
- (B-2108-COL06-IV) UNEXPENDED BALANCE, INVESTMENTS, BEGINNING OF  
YEAR
- (B-2108-COL06-IV-971) UNEXPENDED BALANCE, INVESTMENTS IN PUBLIC  
DEBT SECURITIES, BEGINNING OF YEAR
- (B-2108-COL06-IV-972) UNEXPENDED BALANCE, INVESTMENTS IN  
GOVERNMENT AGENCY SECURITIES, BEGINNING OF  
YEAR
- (B-2108-COL06-IV-972-1) UNEXPENDED BALANCE, INVESTMENTS IN  
PARTICIPATION CERTIFICATES, BEGINNING OF YEAR
- (B-2108-COL06-IV-972-2) UNEXPENDED BALANCE, INVESTMENTS IN  
NON-GUARANTEED GOVERNMENT AGENCY  
SECURITIES, BEGINNING OF YEAR
- (B-2108-COL06-IV-972-3) UNEXPENDED BALANCE, INVESTMENTS IN  
GUARANTEED GOVERNMENT AGENCY SECURITIES,  
BEGINNING OF YEAR
- (B-2108-COL06-OT-921) FUNDS HELD OUTSIDE THE TREASURY, BEGINNING OF  
YEAR

**ACCOUNTS RECEIVABLE - BEGINNING OF YEAR**

- (B-2108-COL07-01) ACCOUNTS RECEIVABLE - APPROPRIATION - FIRST YEAR AFTER EXPIRATION, (LESS TRANSFER APPROPRIATION), BEGINNING OF YEAR
- (B-2108-COL07-01-T) ACCOUNTS RECEIVABLE - APPROPRIATION - FIRST YEAR AFTER EXPIRATION, TRANSFER APPROPRIATION TO \_\_\_\_\_, BEGINNING OF YEAR
- (B-2108-COL07-02) ACCOUNTS RECEIVABLE - APPROPRIATION SECOND YEAR AFTER EXPIRATION, (LESS TRANSFER APPROPRIATION) - BEGINNING OF YEAR
- (B-2108-COL07-02-T) ACCOUNTS RECEIVABLE - APPROPRIATION - SECOND YEAR AFTER EXPIRATION, TRANSFER APPROPRIATION TO \_\_\_\_\_, BEGINNING OF YEAR
- (B-2108-COL07-03) ACCOUNTS RECEIVABLE - APPROPRIATION - THIRD YEAR AFTER EXPIRATION, (LESS TRANSFER APPROPRIATION) - BEGINNING OF YEAR
- (B-2108-COL07-03-T) ACCOUNTS RECEIVABLE - APPROPRIATION - THIRD YEAR AFTER EXPIRATION, TRANSFER APPROPRIATION TO \_\_\_\_\_, BEGINNING OF YEAR
- (B-2108-COL07-04) ACCOUNTS RECEIVABLE - APPROPRIATION - FOURTH YEAR AFTER EXPIRATION, (LESS TRANSFER APPROPRIATION) - BEGINNING OF YEAR
- (B-2108-COL07-04-T) ACCOUNTS RECEIVABLE - APPROPRIATION - FOURTH YEAR AFTER EXPIRATION, TRANSFER APPROPRIATION TO \_\_\_\_\_, BEGINNING OF YEAR
- (B-2108-COL07-05) ACCOUNTS RECEIVABLE - APPROPRIATION - FIFTH YEAR AFTER EXPIRATION, (LESS TRANSFER APPROPRIATION) - BEGINNING OF YEAR
- (B-2108-COL07-05-T) ACCOUNTS RECEIVABLE - APPROPRIATION - FIFTH YEAR AFTER EXPIRATION, TRANSFER APPROPRIATION TO \_\_\_\_\_, BEGINNING OF YEAR
- (B-2108-COL07-06) ACCOUNTS RECEIVABLE - PRIOR YEARS APPROPRIATION ("M") (LESS TRANSFER APPROPRIATION), BEGINNING OF YEAR
- (B2108-COL07-06-T) ACCOUNTS RECEIVABLE - PRIOR YEARS' APPROPRIATION ("M"), TRANSFER APPROPRIATION TO \_\_\_\_\_, BEGINNING OF YEAR
- (B-2108-COL07-07) ACCOUNTS RECEIVABLE - NO-YEAR APPROPRIATION (LESS TRANSFER APPROPRIATION), BEGINNING OF YEAR

- (B-2108-COL07-07-T) ACCOUNTS RECEIVABLE - NO-YEAR APPROPRIATION,  
TRANSFER APPROPRIATION TO \_\_\_\_\_, BEGINNING OF  
YEAR
- (B-2108-COL07-08) ACCOUNTS RECEIVABLE - MULTIPLE-YEAR  
APPROPRIATION (LESS TRANSFER APPROPRIATION),  
BEGINNING OF YEAR
- (B-2108-COL07-08-T) ACCOUNTS RECEIVABLE - MULTIPLE-YEAR  
APPROPRIATION, TRANSFER APPROPRIATION  
TO \_\_\_\_\_, BEGINNING OF YEAR
- (B-2108-COL07-CA-941) ACCOUNTS RECEIVABLE - UNFUNDED CONTRACT  
AUTHORITY, BEGINNING OF YEAR
- (B-2108-COL07-BA) ACCOUNTS RECEIVABLE - BORROWING AUTHORITY,  
BEGINNING OF YEAR
- (B-2108-COL07-BA-951) ACCOUNTS RECEIVABLE - BORROWING AUTHORITY  
FROM THE TREASURY, BEGINNING OF YEAR
- (B-2108-COL07-BA-962) ACCOUNTS RECEIVABLE - BORROWING AUTHORITY  
FROM THE PUBLIC, BEGINNING OF YEAR

**UNFILLED CUSTOMER ORDERS - BEGINNING OF YEAR**

- (B-2108-COL08-01) UNFILLED CUSTOMER ORDERS - APPROPRIATION - FIRST YEAR AFTER EXPIRATION, (LESS TRANSFER APPROPRIATION), BEGINNING OF YEAR
- (B-2108-COL08-01-T) UNFILLED CUSTOMER ORDERS, APPROPRIATION - FIRST YEAR AFTER EXPIRATION, TRANSFER APPROPRIATION TO \_\_\_\_\_, BEGINNING OF YEAR
- (B-2108-COL08-02) UNFILLED CUSTOMER ORDERS, APPROPRIATION - SECOND YEAR AFTER EXPIRATION, (LESS TRANSFER APPROPRIATION), BEGINNING OF YEAR
- (B-2108-COL08-02-T) UNFILLED CUSTOMER ORDERS, APPROPRIATION - SECOND YEAR AFTER EXPIRATION, TRANSFER APPROPRIATION TO \_\_\_\_\_, BEGINNING OF YEAR
- (B-2108-COL08-03) UNFILLED CUSTOMER ORDERS, APPROPRIATION - THIRD YEAR AFTER EXPIRATION, (LESS TRANSFER APPROPRIATION), BEGINNING OF YEAR
- (B-2108-COL08-03-T) UNFILLED CUSTOMER ORDERS, APPROPRIATION - THIRD YEAR AFTER EXPIRATION, TRANSFER APPROPRIATION TO \_\_\_\_\_, BEGINNING OF YEAR
- (B-2108-COL08-04) UNFILLED CUSTOMER ORDERS, APPROPRIATION - FOURTH YEAR AFTER EXPIRATION, (LESS TRANSFER APPROPRIATION), BEGINNING OF YEAR
- (B-2108-COL08-04-T) UNFILLED CUSTOMER ORDERS, APPROPRIATION - FOURTH YEAR AFTER EXPIRATION, TRANSFER APPROPRIATION TO \_\_\_\_\_, BEGINNING OF YEAR
- (B-2108-COL08-05) UNFILLED CUSTOMER ORDERS, APPROPRIATION - FIFTH YEAR AFTER EXPIRATION, (LESS TRANSFER APPROPRIATION), BEGINNING OF YEAR
- (B-2108-COL08-05-T) UNFILLED CUSTOMER ORDERS, APPROPRIATION - FIFTH YEAR AFTER EXPIRATION, TRANSFER APPROPRIATION TO \_\_\_\_\_, BEGINNING OF YEAR
- (B-2108-COL08-06) UNFILLED CUSTOMER ORDERS, PRIOR YEARS APPROPRIATION ("M") (LESS TRANSFER APPROPRIATION), BEGINNING OF YEAR
- (B-2108-COL08-06-T) UNFILLED CUSTOMER ORDERS, PRIOR YEARS APPROPRIATION ("M"), TRANSFER APPROPRIATION TO \_\_\_\_\_, BEGINNING OF YEAR
- (B-2108-COL08-07) UNFILLED CUSTOMER ORDERS, NO-YEAR APPROPRIATION (LESS TRANSFER APPROPRIATION), BEGINNING OF YEAR

- (B-2108-COL08-07-T) UNFILLED CUSTOMER ORDERS, NO-YEAR APPROPRIATION, TRANSFER APPROPRIATION TO \_\_\_\_\_, BEGINNING OF YEAR
- (B-2108-COL08-08) UNFILLED CUSTOMER ORDERS, MULTIPLE-YEAR APPROPRIATION (LESS TRANSFER APPROPRIATION), BEGINNING OF YEAR
- (B-2108-COL08-08-T) UNFILLED CUSTOMER ORDERS, MULTIPLE-YEAR APPROPRIATION, TRANSFER APPROPRIATION TO \_\_\_\_\_, BEGINNING OF YEAR
- (B-2108-COL08-CA-941) UNFILLED CUSTOMER ORDERS, UNFUNDED CONTRACT AUTHORITY, BEGINNING OF YEAR
- (B-2108-COL08-BA) UNFILLED CUSTOMER ORDERS, BORROWING AUTHORITY, BEGINNING OF YEAR
- (B-2108-COL08-BA-951) UNFILLED CUSTOMER ORDERS, BORROWING AUTHORITY FROM THE TREASURY, BEGINNING OF YEAR
- (B-2108-COL08-BA-962) UNFILLED CUSTOMER ORDERS, BORROWING AUTHORITY FROM THE PUBLIC, BEGINNING OF YEAR

**UNDELIVERED ORDERS AND CONTRACTS - BEGINNING OF YEAR**

- (B-2108-COL09-01) UNDELIVERED ORDERS AND CONTRACTS -  
APPROPRIATION - FIRST YEAR AFTER EXPIRATION, (LESS  
TRANSFER APPROPRIATION), BEGINNING OF YEAR
- (B-2108-COL09-01-T) UNDELIVERED ORDERS AND CONTRACTS -  
APPROPRIATION - FIRST YEAR AFTER EXPIRATION,  
TRANSFER APPROPRIATION TO \_\_\_\_\_, BEGINNING OF  
YEAR
- (B-2108-COL09-02) UNDELIVERED ORDERS AND CONTRACTS -  
APPROPRIATION - SECOND YEAR AFTER EXPIRATION,  
(LESS TRANSFER APPROPRIATION), BEGINNING OF YEAR
- (B-2108-COL09-02-T) UNDELIVERED ORDERS AND CONTRACTS -  
APPROPRIATION - SECOND YEAR AFTER EXPIRATION,  
TRANSFER APPROPRIATION TO \_\_\_\_\_, BEGINNING OF  
YEAR
- (B-2108-COL09-03) UNDELIVERED ORDERS AND CONTRACTS -  
APPROPRIATION - THIRD YEAR AFTER EXPIRATION, (LESS  
TRANSFER APPROPRIATION), BEGINNING OF YEAR
- (B-2108-COL09-03-T) UNDELIVERED ORDERS AND CONTRACTS -  
APPROPRIATION - THIRD YEAR AFTER EXPIRATION,  
TRANSFER APPROPRIATION TO \_\_\_\_\_, BEGINNING OF  
YEAR
- (B-2108-COL09-04) UNDELIVERED ORDERS AND CONTRACTS -  
APPROPRIATION - FOURTH YEAR AFTER EXPIRATION,  
(LESS TRANSFER APPROPRIATION), BEGINNING OF YEAR
- (B-2108-COL09-04-T) UNDELIVERED ORDERS AND CONTRACTS -  
APPROPRIATION - FOURTH YEAR AFTER EXPIRATION,  
TRANSFER APPROPRIATION TO \_\_\_\_\_, BEGINNING OF  
YEAR
- (B-2108-COL09-05) UNDELIVERED ORDERS AND CONTRACTS -  
APPROPRIATION - FIFTH YEAR AFTER EXPIRATION, (LESS  
TRANSFER APPROPRIATION), BEGINNING OF YEAR
- (B-2108-COL09-05-T) UNDELIVERED ORDERS AND CONTRACTS -  
APPROPRIATION - FIFTH YEAR AFTER EXPIRATION,  
TRANSFER APPROPRIATION TO \_\_\_\_\_, BEGINNING OF  
YEAR
- (B-2108-COL09-06) UNDELIVERED ORDERS AND CONTRACTS - PRIOR YEARS  
APPROPRIATION ("M") (LESS TRANSFER APPROPRIATION),  
BEGINNING OF YEAR

- (B-2108-COL09-06-T) UNDELIVERED ORDERS AND CONTRACTS - PRIOR YEARS APPROPRIATION ("M"), TRANSFER APPROPRIATION TO \_\_\_\_\_, BEGINNING OF YEAR
- (B-2108-COL09-07) UNDELIVERED ORDERS AND CONTRACTS - NO-YEAR APPROPRIATION (LESS TRANSFER APPROPRIATION), BEGINNING OF YEAR
- (B-2108-COL09-07-T) UNDELIVERED ORDERS AND CONTRACTS - NO-YEAR APPROPRIATION, TRANSFER APPROPRIATION TO \_\_\_\_\_, BEGINNING OF YEAR
- (B-2108-COL09-08) UNDELIVERED ORDERS AND CONTRACTS - MULTIPLE-YEAR APPROPRIATION (LESS TRANSFER APPROPRIATION), BEGINNING OF YEAR
- (B-2108-COL09-08-T) UNDELIVERED ORDERS AND CONTRACTS - MULTIPLE-YEAR APPROPRIATION, TRANSFER APPROPRIATION TO \_\_\_\_\_, BEGINNING OF YEAR
- (B-2108-COL09-CA-941) UNDELIVERED ORDERS AND CONTRACTS - UNFUNDED CONTRACT AUTHORITY, BEGINNING OF YEAR
- (B-2108-COL09-BA) UNDELIVERED ORDERS AND CONTRACTS - BORROWING AUTHORITY, BEGINNING OF YEAR
- (B-2108-COL09-BA-951) UNDELIVERED ORDERS AND CONTRACTS - BORROWING AUTHORITY FROM THE TREASURY, BEGINNING OF YEAR
- (B-2108-COL09-BA-962) UNDELIVERED ORDERS AND CONTRACTS - BORROWING AUTHORITY FROM THE PUBLIC, BEGINNING OF YEAR

**ACCOUNTS PAYABLE AND OTHER LIABILITIES - BEGINNING OF YEAR**

- (B-2108-COL10-01) ACCOUNTS PAYABLE AND OTHER LIABILITIES -  
APPROPRIATION - FIRST YEAR AFTER EXPIRATION, (LESS  
TRANSFER APPROPRIATION), BEGINNING OF YEAR
- (B-2108-COL10-01-T) ACCOUNTS PAYABLE AND OTHER LIABILITIES -  
APPROPRIATION - FIRST YEAR AFTER EXPIRATION,  
TRANSFER APPROPRIATION TO \_\_\_\_\_, BEGINNING OF  
YEAR
- (B-2108-COL10-02) ACCOUNTS PAYABLE AND OTHER LIABILITIES -  
APPROPRIATION - SECOND YEAR AFTER EXPIRATION,  
(LESS TRANSFER APPROPRIATION), BEGINNING OF YEAR
- (B-2108-COL10-02-T) ACCOUNTS PAYABLE AND OTHER LIABILITIES -  
APPROPRIATION - SECOND YEAR AFTER EXPIRATION,  
TRANSFER APPROPRIATION TO \_\_\_\_\_, BEGINNING OF  
YEAR
- (B-2108-COL10-03) ACCOUNTS PAYABLE AND OTHER LIABILITIES -  
APPROPRIATION - THIRD YEAR AFTER EXPIRATION, (LESS  
TRANSFER APPROPRIATION), BEGINNING OF YEAR
- (B-2108-COL10-03-T) ACCOUNTS PAYABLE AND OTHER LIABILITIES -  
APPROPRIATION - THIRD YEAR AFTER EXPIRATION,  
TRANSFER APPROPRIATION TO \_\_\_\_\_, BEGINNING OF  
YEAR
- (B-2108-COL10-04) ACCOUNTS PAYABLE AND OTHER LIABILITIES -  
APPROPRIATION - FOURTH YEAR AFTER EXPIRATION,  
(LESS TRANSFER APPROPRIATION), BEGINNING OF YEAR
- (B-2108-COL10-04-T) ACCOUNTS PAYABLE AND OTHER LIABILITIES -  
APPROPRIATION - FOURTH YEAR AFTER EXPIRATION,  
TRANSFER APPROPRIATION TO \_\_\_\_\_, BEGINNING OF  
YEAR
- (B-2108-COL10-05) ACCOUNTS PAYABLE AND OTHER LIABILITIES -  
APPROPRIATION - FIFTH YEAR AFTER EXPIRATION, (LESS  
TRANSFER APPROPRIATION), BEGINNING OF YEAR
- (B-2108-COL10-05-T) ACCOUNTS PAYABLE AND OTHER LIABILITIES -  
APPROPRIATION - FIFTH YEAR AFTER EXPIRATION,  
TRANSFER APPROPRIATION TO \_\_\_\_\_, BEGINNING OF  
YEAR
- (B-2108-COL10-06) ACCOUNTS PAYABLE AND OTHER LIABILITIES - PRIOR  
YEARS APPROPRIATION ("M") (LESS TRANSFER  
APPROPRIATION), BEGINNING OF YEAR

- (B-2108-COL10-06-T) ACCOUNTS PAYABLE AND OTHER LIABILITIES - PRIOR YEARS APPROPRIATION ("M"), TRANSFER APPROPRIATION TO \_\_\_\_\_, BEGINNING OF YEAR
- (B-2108-COL10-07) ACCOUNTS PAYABLE AND OTHER LIABILITIES - NO-YEAR APPROPRIATION (LESS TRANSFER APPROPRIATION), BEGINNING OF YEAR
- (B-2108-COL10-07-T) ACCOUNTS PAYABLE AND OTHER LIABILITIES - NO-YEAR APPROPRIATION, TRANSFER APPROPRIATION TO \_\_\_\_\_, BEGINNING OF YEAR
- (B-2108-COL10-08) ACCOUNTS PAYABLE AND OTHER LIABILITIES - MULTIPLE-YEAR APPROPRIATION (LESS TRANSFER APPROPRIATION), BEGINNING OF YEAR
- (B-2108-COL10-08T) ACCOUNTS PAYABLE AND OTHER LIABILITIES - MULTIPLE-YEAR APPROPRIATION, TRANSFER APPROPRIATION TO \_\_\_\_\_, BEGINNING OF YEAR
- (B-2108-COL10-CA-941) ACCOUNTS PAYABLE AND OTHER LIABILITIES -UNFUNDED CONTRACT AUTHORITY, BEGINNING OF YEAR
- (B-2108-COL10-BA) ACCOUNTS PAYABLE AND OTHER LIABILITIES - BORROWING AUTHORITY, BEGINNING OF YEAR
- (B-2108-COL10-BA-951) ACCOUNTS PAYABLE AND OTHER LIABILITIES -BORROWING AUTHORITY, FROM THE TREASURY, BEGINNING OF YEAR
- (B-2108-COL10-BA-962) ACCOUNTS PAYABLE AND OTHER LIABILITIES -BORROWING AUTHORITY, FROM THE PUBLIC, BEGINNING OF YEAR

INVENTORY OF CENTRAL AGENCY REQUIREMENTS  
FOR FINANCIAL INFORMATION —  
STANDARD TERMS AND DEFINITIONS

**BEGINNING OF YEAR BALANCES**  
**LISTING OF STANDARD DATA ELEMENTS WITH DEFINITIONS**

**UNOBLIGATED BALANCES - BEGINNING OF YEAR**

(34-2A-EX)(B-2108-COL11-EX) UNOBLIGATED BALANCE - EXPIRED ACCOUNTS:  
BROUGHT FORWARD OCTOBER 1

Amount of all unobligated balances of expired accounts brought forward from prior fiscal year(s) as of October 1. This amount includes unobligated balances (as defined in Section 21.1 of OMB Circular No. A-34) of all budgetary resources.

(34-2A-UX)(B-2108-COL11-UX)  
UNOBLIGATED BALANCE - UNEXPIRED ACCOUNTS:  
BROUGHT FORWARD OCTOBER 1

Amount of unobligated balance of no-year and unexpired multiple-year accounts brought forward from prior fiscal years as of October 1. This amount includes unobligated balances (as defined in Section 21.1 of OMB Circular No. A-34) of all budgetary resources.

(11-21.40) UNOBLIGATED BALANCE OF APPROPRIATION  
(TREASURY BALANCE) AVAILABLE, BEGINNING OF YEAR

Amount of unobligated balance of unexpired appropriations (Treasury balance) that was carried forward at the beginning of the year from the previous year. It represents the balance of previously enacted appropriation that is still available for subsequent obligations. The unobligated balance (Treasury balance) available at the beginning of the year is equal in any year to the corresponding amount available at the end of the previous year.

(11-21.41) UNOBLIGATED BALANCE OF INVESTMENTS IN U.S.  
SECURITIES AVAILABLE, BEGINNING OF YEAR

Amount of unobligated balance of unexpired appropriation invested in U. S. securities (par value) at the beginning of the year that was carried forward from the previous year. It represents the portion of investments in U.S. securities that is still available for subsequent obligations. The unobligated balance (investment in U.S. securities) available at the beginning of the year is equal in any year to the corresponding amount available at the end of the previous year.

(11-21.42) **BALANCE OF UNREALIZED DISCOUNTS FOR  
UNOBLIGATED INVESTMENTS IN U.S. SECURITIES,  
BEGINNING OF YEAR**

Amount of unobligated balance of unexpired appropriation that represents unrealized discounts on unobligated portion of investments in U.S. securities at the beginning of the year that was carried forward from the previous year. It represents the portion of unrealized discounts on investments in U.S. securities that may be available for subsequent obligations after sale or redemption of the securities. The unobligated balance of unrealized discounts at the beginning of the year is equal in any year to the corresponding amount at the end of the previous year.

(11-21.47) **UNOBLIGATED BALANCE OF AUTHORITY TO BORROW  
AVAILABLE, BEGINNING OF YEAR**

Amount of unobligated balance of authority to borrow at the beginning of the year that was carried forward from the previous year. It represents the portion of previously enacted borrowing authority that is still available for subsequent obligations. The unobligated balance of authority to borrow available at the beginning of the year is equal in any year to the corresponding amount available at the end of the previous year.

(11-21.49) **UNOBLIGATED BALANCE OF UNFUNDED CONTRACT  
AUTHORITY AVAILABLE, BEGINNING OF YEAR**

Amount of unobligated balance of unfunded contract authority at the beginning of the year that was carried forward from the previous year. It represents the portion of previously enacted unfunded contract authority that is still available for subsequent obligations. The unobligated balance of contract authority available at the beginning of the year is equal in any year to the corresponding amount available at the end of the previous year.

(11-21.90) **UNOBLIGATED BALANCE OF REVOLVING AND  
MANAGEMENT FUNDS (TREASURY BALANCE)  
AVAILABLE, BEGINNING OF YEAR**

Amount of unobligated balance of revolving and management funds at the beginning of the year that was carried forward from the previous year. It represents the portion of balances that is still available for subsequent obligations. The unobligated balance available at the beginning of the year is equal in any year to the corresponding amount available at the end of the previous year.

(11-21.91) **UNOBLIGATED BALANCE OF INVESTMENTS IN U.S.  
SECURITIES OF REVOLVING AND MANAGEMENT FUNDS  
AVAILABLE, BEGINNING OF YEAR**

Amount of unobligated balance of revolving and management funds invested in U.S. securities (par value) at the beginning of the year that was carried forward from the previous year. It represents the portion of investments in U.S. securities that is still available for subsequent obligations. The unobligated balance (investments in U.S. securities) available at the beginning of the year is equal in any year to the corresponding amount available at the end of the previous year.

(11-21.92) BALANCE OF UNREALIZED DISCOUNTS FOR  
UNOBLIGATED INVESTMENTS IN U.S. SECURITIES OF  
REVOLVING AND MANAGEMENT FUNDS, BEGINNING OF  
YEAR

Amount of unobligated balance of revolving and management funds that represents unrealized discounts on unobligated portion of investments in U.S. securities at the beginning of the year that was carried forward from the previous year. It represents the portion of unrealized discounts on investments in U.S. securities that may be available for obligations after sale or redemption of the securities. The unobligated balance of unrealized discount at the beginning of the year is equal in any year to the corresponding amount at the end of the previous year.

(11-83.00) PRIOR YEAR DEFICIENCIES, BEGINNING OF YEAR

Amount of obligations incurred in prior years in excess of available budgetary resources as of the beginning of the year which will require a deficiency appropriation or will be liquidated by offsetting collections.

**OBLIGATED BALANCES - BEGINNING OF YEAR**

(34-13A) NET UNPAID OBLIGATIONS: OBLIGATED BALANCE AS OF  
OCTOBER 1

Amount of all unpaid obligations of each expired (PY, PY-1, PY-2, PY-3, and PY-4) and unexpired account as of October 1 of the fiscal year. This amount will equal the sum of (a) accounts payable and (b) undelivered orders, minus (c) accounts receivable and (d) unfilled customer orders. (For PY-2, PY-3, and PY-4, start using these data elements, respectively, in FY 1992, FY 1993, and FY 1994.)

(11-72.40) OBLIGATED BALANCE OF APPROPRIATION (TREASURY  
BALANCE), BEGINNING OF YEAR

Amount of net unpaid obligations of an appropriation (Treasury balance) carried forward from the previous year that will result ultimately in budget outlays. The obligated balance of appropriation (Treasury balance) at the beginning of the year is equal in any year to the corresponding amount available at the end of the previous year.

(11-72.41) OBLIGATED BALANCE OF INVESTMENTS IN U.S.  
SECURITIES, BEGINNING OF YEAR

Amount of net unpaid obligations of an appropriation invested in U.S. securities (par value) that will result ultimately in budget outlays. The obligated balance (investment in U.S. securities) at the beginning of the year is equal in any year to the corresponding amount available at the end of the previous year.

(11-72.42) **BALANCE OF UNREALIZED DISCOUNTS FOR OBLIGATED INVESTMENTS IN U.S. SECURITIES, BEGINNING OF YEAR**

Amount of unobligated balance of appropriation that represents unrealized discounts on obligated portion of investments in U.S. securities at the beginning of the year that was carried forward from the previous year. It represents the portion of unrealized discounts on investments in U.S. securities that may be available for subsequent obligations after sale or redemption of the securities. The unobligated balance of unrealized discounts at the beginning of the year is equal in any year to the corresponding amount at the end of the previous year.

(11-72.47) **OBLIGATED BALANCE OF AUTHORITY TO BORROW, BEGINNING OF YEAR**

Amount of net unpaid obligations of authority to borrow that will result ultimately in budget outlays. The obligated balance of authority to borrow at the beginning of the year is equal in any year to the corresponding amount at the end of the previous year.

(11-72.49) **OBLIGATED BALANCE OF UNFUNDED CONTRACT AUTHORITY, BEGINNING OF YEAR**

Amount of net unpaid obligations of unfunded contract authority that will result in budget outlays. The obligated balance of contract authority at the beginning of the year is equal in any year to the corresponding amount at the end of the previous year.

(11-72.90) **OBLIGATED BALANCE OF REVOLVING AND MANAGEMENT FUNDS (TREASURY BALANCE), BEGINNING OF YEAR**

Amount of net unpaid obligations of revolving and management funds (Treasury balance) that will result in budget outlays. The obligated balance at the beginning of the year is equal in any year to the corresponding amount at the end of the previous year.

(11-72.91) **OBLIGATED BALANCE OF INVESTMENTS IN U.S. SECURITIES OF REVOLVING AND MANAGEMENT FUNDS, BEGINNING OF YEAR**

Amount of net unpaid obligations of revolving and management funds invested in U.S. securities (par value) that will result in budget outlays being reported. The obligated balance (investment in U.S. securities) at the beginning of the year is equal in any year to the corresponding amount at the end of the previous year.

(11-72.92) **BALANCE OF UNREALIZED DISCOUNTS FOR OBLIGATED INVESTMENTS IN U.S. SECURITIES OF REVOLVING AND MANAGEMENT FUNDS, BEGINNING OF YEAR**

Amount of unobligated balance of revolving and management funds that represents unrealized discounts on obligated portion of investments in U.S. securities at the beginning of the year that was carried forward from the previous year. It represents the portion of unrealized discounts on investments in U.S. securities that may be available for subsequent obligations after sale or redemption of the securities. The unobligated balance of unrealized discounts at the beginning of the year is equal in any year to the corresponding amount at the end of the previous year.

(11-72.10) RECEIVABLES IN EXCESS OF OBLIGATIONS, BEGINNING OF YEAR

Amount of receivables in excess of unpaid obligations at the beginning of the year, i.e., (Accounts Receivable plus Unfilled Customer Orders) minus (Undelivered Orders plus Accounts Payable).

**UNEXPENDED BALANCES - BEGINNING OF YEAR**

(B-2108-COL05-01) UNEXPENDED BALANCE, APPROPRIATION - FIRST YEAR AFTER EXPIRATION, (LESS TRANSFER APPROPRIATION), BEGINNING OF YEAR

Amount of the appropriation that expired at the end of the previous year (less any amount transferred to other agency's or bureau's transfer appropriation account) that is not yet expended as of the beginning of the current fiscal year.

(B-2108-COL05-01-T) UNEXPENDED BALANCE, APPROPRIATION - FIRST YEAR AFTER EXPIRATION, TRANSFER APPROPRIATION TO \_\_\_\_\_, BEGINNING OF YEAR

Amount of the appropriation that expired at the end of the previous year (in the transfer appropriation account of the receiving agency or bureau) that is not yet expended as of the beginning of the fiscal year.

(B-2108-COL05-02) UNEXPENDED BALANCE, APPROPRIATION - SECOND YEAR AFTER EXPIRATION, (LESS TRANSFER APPROPRIATION), BEGINNING OF YEAR

Amount of the appropriation that expired two years ago (less any amount transferred to other agency's or bureau's transfer appropriation account) that is not yet expended as of the beginning of the fiscal year.

(B-2108-COL05-02-T) UNEXPENDED BALANCE, APPROPRIATION - SECOND YEAR AFTER EXPIRATION, TRANSFER APPROPRIATION TO \_\_\_\_\_, BEGINNING OF YEAR

Amount of the appropriation that expired two years ago (in the transfer appropriation account of the receiving agency or bureau) that is not yet expended as of the beginning of the fiscal year.

(B-2108-COL05-03) UNEXPENDED BALANCE, APPROPRIATION - THIRD YEAR AFTER EXPIRATION, (LESS TRANSFER APPROPRIATION), BEGINNING OF YEAR

Amount of the appropriation that expired three years ago (less any amount transferred to other agency's or bureau's transfer appropriation account) that is not yet expended as of the beginning of the fiscal year. (Start using this data element in FY 1992.)

(B-2108-COL05-03-T) UNEXPENDED BALANCE, APPROPRIATION - THIRD YEAR  
AFTER EXPIRATION, TRANSFER APPROPRIATION  
TO \_\_\_\_\_, BEGINNING OF YEAR

Amount of the appropriation that expired three years ago (in the transfer appropriation account of the receiving agency or bureau) that is not yet expended as of the beginning of the fiscal year. (Start using this data element in FY 1992.)

(B-2108-COL05-04) UNEXPENDED BALANCE, APPROPRIATION - FOURTH YEAR  
AFTER EXPIRATION, (LESS TRANSFER APPROPRIATION),  
BEGINNING OF YEAR

Amount of the appropriation that expired four years ago (less any amount transferred to other agency's or bureau's transfer appropriation account) that is not yet expended as of the beginning of the fiscal year. (Start using this data element in FY 1993.)

(B-2108-COL05-04-T) UNEXPENDED BALANCE, APPROPRIATION - FOURTH YEAR  
AFTER EXPIRATION, TRANSFER APPROPRIATION  
TO \_\_\_\_\_, BEGINNING OF YEAR

Amount of the appropriation that expired four years ago (in the transfer appropriation account of the receiving agency or bureau) that is not yet expended as of the beginning of the fiscal year. (Start using this data element in FY 1993.)

(B-2108-COL05-05) UNEXPENDED BALANCE, APPROPRIATION FIFTH YEAR  
AFTER EXPIRATION, (LESS TRANSFER APPROPRIATION),  
BEGINNING OF YEAR

Amount of the appropriation that expired five years ago (less any amount transferred to other agency's or bureau's transfer appropriation account) that is not yet expended as of the beginning of the fiscal year. (Start using this data element in FY 1994.)

(B-2108-COL05-05-T) UNEXPENDED BALANCE, APPROPRIATION - FIFTH YEAR  
AFTER EXPIRATION, TRANSFER APPROPRIATION  
TO \_\_\_\_\_, BEGINNING OF YEAR

Amount of the appropriation that expired five years ago (in the transfer appropriation account of the receiving agency or bureau) that is not yet expended as of the beginning of the fiscal year. (Start using this data element in FY 1994.)

(B-2108-COL05-06) UNEXPENDED BALANCE, PRIOR YEARS APPROPRIATION  
("M") (LESS TRANSFER APPROPRIATION), BEGINNING OF  
YEAR

Amount of prior years' appropriations in "M" account (less any amount transferred to other agency's or bureau's transfer appropriation account), at the beginning of the fiscal year, that is obligated, but not yet expended. (Note: "M" accounts are to be phased out in stages through fiscal year 1993.)

(B-2108-COL05-06-T) UNEXPENDED BALANCE, PRIOR YEARS APPROPRIATION ("M"), TRANSFER APPROPRIATION TO \_\_\_\_\_, BEGINNING OF YEAR

Amount of prior years' appropriations in "M" account (in the transfer appropriation account of the receiving agency or bureau), at the beginning of the fiscal year, that is obligated, but not yet expended. (Note: "M" accounts are to be phased out in stages through fiscal year 1993.)

(B-2108-COL05-07) UNEXPENDED BALANCE, NO-YEAR APPROPRIATION (LESS TRANSFER APPROPRIATION), BEGINNING OF YEAR

Amount of no-year appropriation (less any amount transferred to other agency's or bureau's transfer appropriation account), at the beginning of the fiscal year, that is (1) unobligated and have not been rescinded or withdrawn and/or (2) obligated, but not yet expended.

(B-2108-COL05-07-T) UNEXPENDED BALANCE, NO-YEAR APPROPRIATION, TRANSFER APPROPRIATION TO \_\_\_\_\_, BEGINNING OF YEAR

Amount of no-year appropriation (in the transfer appropriation account of the receiving agency or bureau), at the beginning of the fiscal year, that is (1) unobligated and have not rescinded or withdrawn and/or (2) obligated, but not yet expended.

(B-2108-COL05-08) UNEXPENDED BALANCE, MULTIPLE-YEAR APPROPRIATION (LESS TRANSFER APPROPRIATION), BEGINNING OF YEAR

Amount of unexpired multi-year appropriation (less any amount transferred to other agency's or bureau's transfer appropriation account), at the beginning of the fiscal year, that is (1) unobligated and have not lapsed, been rescinded, or been withdrawn and/or (2) obligated, but not yet expended.

(B-2108-COL05-08-T) UNEXPENDED BALANCE, MULTIPLE-YEAR APPROPRIATION, TRANSFER APPROPRIATION TO \_\_\_\_\_, BEGINNING OF YEAR

Amount of unexpired multi-year appropriation (in the transfer appropriation account of the receiving agency or bureau), at the beginning of the fiscal year, that is (1) unobligated and have not lapsed, been rescinded, or been withdrawn and/or (2) obligated, but not yet expended.

(B-2108-COL06-CA-941)(B-7304-COL07) UNEXPENDED BALANCE, UNFUNDED CONTRACT AUTHORITY, BEGINNING OF YEAR

Amount of contract authority that has not been liquidated by appropriation, lapsed, rescinded, or withdrawn at the beginning of the fiscal year. This includes both (1) unobligated amounts and/or (2) obligated amounts.

(B-2108-COL06-BA) UNEXPENDED BALANCE, BORROWING AUTHORITY, BEGINNING OF YEAR

Amount of borrowing authority that has not been used at the beginning of the fiscal year. This includes (1) unobligated amounts that have not been lapsed, rescinded or withdrawn; and/or (2) obligated amounts for which payments have not been made.

**(B-2108-COL06-BA-951) UNEXPENDED BALANCE, BORROWING AUTHORITY  
FROM THE TREASURY, BEGINNING OF YEAR**

Amount of borrowing authority from the Treasury that has not been used at the beginning of the fiscal year. This includes (1) unobligated amounts that have not been lapsed, rescinded or withdrawn; and/or (2) obligated amounts for which payments have not been made.

**B-2108-COL06-BA-962) UNEXPENDED BALANCE, BORROWING AUTHORITY  
FROM THE PUBLIC, BEGINNING OF YEAR**

Amount of borrowing authority from the public that has not been used at the beginning of the fiscal year. This includes (1) unobligated amounts that have not been lapsed, rescinded or withdrawn; and/or (2) obligated amounts for which payments have not been made.

**(B-2108-COL06-IV) UNEXPENDED BALANCE, INVESTMENTS, BEGINNING OF  
YEAR**

Amount of investments that has not been expended at the end of the fiscal year. This includes (1) unobligated amounts that have not been lapsed, rescinded or withdrawn; and/or (2) the amount of unrealized discounts for investment in U.S. Securities that is reported separately to OMB.

**(B-2108-COL06-IV-971) UNEXPENDED BALANCE, INVESTMENTS IN PUBLIC  
DEBT SECURITIES, BEGINNING OF YEAR**

Amount of investments in public debt securities that has not been expended at the beginning of the fiscal year. This includes (1) unobligated amounts that have not been lapsed, rescinded or withdrawn; and/or (2) the amount of unrealized discounts for investment in securities that is reported separately to OMB.

**(B-2108-COL06-IV-972) UNEXPENDED BALANCE, INVESTMENTS IN  
GOVERNMENT AGENCY SECURITIES, BEGINNING OF  
YEAR**

Amount of investments in government agency securities that has not been expended at the beginning of the fiscal year. This includes (1) unobligated amounts that have not been lapsed, rescinded or withdrawn; and/or (2) the amount of unrealized discounts for investment in securities that is reported separately to OMB.

**(B-2108-COL06-IV-972-1) UNEXPENDED BALANCE, INVESTMENTS IN  
PARTICIPATION CERTIFICATES, BEGINNING OF YEAR**

Amount of investments in participation certificates that has not been expended at the beginning of the fiscal year. This includes (1) unobligated amounts that have not been lapsed, rescinded or withdrawn; and/or (2) the amount of unrealized discounts for investment in securities that is reported separately to OMB.

(B-2108-COL06-IV-972-2) UNEXPENDED BALANCE, INVESTMENTS IN  
NON-GUARANTEED GOVERNMENT AGENCY  
SECURITIES, BEGINNING OF YEAR

Amount of investments in non-guaranteed government agency securities that has not been expended at the beginning of the fiscal year. This includes (1) unobligated amounts that have not been lapsed, rescinded or withdrawn; and/or (2) the amount of unrealized discounts for investment in securities that is reported separately to OMB.

(B-2108-COL06-IV-972-3) UNEXPENDED BALANCE, INVESTMENTS IN  
GUARANTEED GOVERNMENT AGENCY SECURITIES,  
BEGINNING OF YEAR

Amount of investments in guaranteed government agency securities that has not been expended at the beginning of the fiscal year. This includes (1) unobligated amounts that have not been lapsed, rescinded or withdrawn; and/or (2) the amount of unrealized discounts for investment in securities that is reported separately to OMB.

(B-2108-COL06-OT-921) FUNDS HELD OUTSIDE THE TREASURY, BEGINNING OF  
YEAR

Amount of funds held outside the Treasury that has not been obligated at the beginning of the fiscal year.

**ACCOUNTS RECEIVABLE - BEGINNING OF YEAR**

(B-2108-COL07-01) ACCOUNTS RECEIVABLE - APPROPRIATION - FIRST YEAR  
AFTER EXPIRATION, (LESS TRANSFER APPROPRIATION),  
BEGINNING OF YEAR

Amount of receivables by the appropriation that expired at the end of the previous year (less any amount transferred to other agency's or bureau's transfer appropriation account) from another Federal Government account or the public (the latter only when specifically authorized by law) for goods furnished and services rendered in the previous fiscal years as of the beginning of the fiscal year. Such amount includes reimbursements earned but not collected and refunds receivable, i.e., amounts earned (both billed and unbilled) for accomplished delivery or performance as of a certain period, and receivables from prior overpayments that are due from travel advances and other advances which did not liquidate specific obligations.

(B-2108-COL07-01-T) ACCOUNTS RECEIVABLE - APPROPRIATION - FIRST YEAR  
AFTER EXPIRATION, TRANSFER APPROPRIATION  
TO \_\_\_\_\_, BEGINNING OF YEAR

Amount of receivables by the appropriation that expired at the end of the previous year (in the transfer appropriation account of the receiving agency or bureau) from another Federal Government account or the public (the latter only when specifically authorized by law) for goods furnished and services rendered in the previous fiscal years as of the beginning of the fiscal year. Such amount includes reimbursements earned but not collected and refunds receivable, i.e., amounts earned (both billed and unbilled) for accomplished delivery or performance as of a certain period, and receivables from prior overpayments that are due from travel advances and other advances which did not liquidate specific obligations.

(B-2108-COL07-02)            ACCOUNTS RECEIVABLE - APPROPRIATION - SECOND  
YEAR AFTER EXPIRATION, (LESS TRANSFER  
APPROPRIATION) - BEGINNING OF YEAR

Amount of receivables by the appropriation that expired two years ago (less any amount transferred to other agency's or bureau's transfer appropriation account), at the beginning of the fiscal year, from another Federal Government account or the public (the latter only when specifically authorized by law) for goods furnished and services rendered before the appropriation expired. Such amount includes reimbursements earned but not collected and refunds receivable, i.e., amounts earned (both billed and unbilled) for accomplished delivery or performance as of a certain period, and receivables from prior overpayments that are due from travel advances and other advances which did not liquidate specific obligations.

(B-2108-COL07-02-T)        ACCOUNTS RECEIVABLE - APPROPRIATION - SECOND  
YEAR AFTER EXPIRATION, TRANSFER APPROPRIATION  
TO \_\_\_\_\_, BEGINNING OF YEAR

Amount of receivables by the appropriation that expired two years ago (in the transfer appropriation account of the receiving agency or bureau) from another Federal Government account or the public (the latter only when specifically authorized by law) for goods furnished and services rendered before the appropriation expired as of the beginning of the fiscal year. Such amount includes reimbursements earned but not collected and refunds receivable, i.e., amounts earned (both billed and unbilled) for accomplished delivery or performance as of a certain period, and receivables from prior overpayments that are due from travel advances and other advances which did not liquidate specific obligations.

(B-2108-COL07-03)            ACCOUNTS RECEIVABLE - APPROPRIATION THIRD YEAR  
AFTER EXPIRATION, (LESS TRANSFER APPROPRIATION) -  
BEGINNING OF YEAR

Amount of receivables by the appropriation that expired three years ago (less any amount transferred to other agency's or bureau's transfer appropriation account), at the beginning of the fiscal year, from another Federal Government account or the public (the latter only when specifically authorized by law) for goods furnished and services rendered before the appropriation expired as of the beginning of the fiscal year. Such amount includes reimbursements earned but not collected and refunds receivable, i.e., amounts earned (both billed and unbilled) for accomplished delivery or performance as of a certain period, and receivables from prior overpayments that are due from travel advances and other advances which did not liquidate specific obligations. (Start using this data element in FY 1992.)

(B-2108-COL07-03-T)        ACCOUNTS RECEIVABLE - APPROPRIATION - THIRD YEAR  
AFTER EXPIRATION, TRANSFER APPROPRIATION  
TO \_\_\_\_\_, BEGINNING OF YEAR

Amount of receivables by the appropriation that expired three years ago (in the transfer appropriation account of the receiving agency or bureau) from another Federal Government account or the public (the latter only when specifically authorized by law) for goods furnished and services rendered before the appropriation expired as of the beginning of the fiscal year. Such amount includes reimbursements earned but not collected and refunds receivable, i.e., amounts earned (both billed and unbilled) for accomplished delivery or performance as of a certain period, and receivables from prior overpayments that are due from travel advances and other advances which did not liquidate specific obligations. (Start using this data element in FY 1992.)

(B-2108-COL07-04)            ACCOUNTS RECEIVABLE - APPROPRIATION - FOURTH  
YEAR AFTER EXPIRATION, (LESS TRANSFER  
APPROPRIATION) - BEGINNING OF YEAR

Amount of receivables by the appropriation that expired four years ago (less any amount transferred to other agency's or bureau's transfer appropriation account), at the beginning of the fiscal year, from another Federal Government account or the public (the latter only when specifically authorized by law) for goods furnished and services rendered before the appropriation expired as of the beginning of the fiscal year. Such amount includes reimbursements earned but not collected and refunds receivable, i.e., amounts earned (both billed and unbilled) for accomplished delivery or performance as of a certain period, and receivables from prior overpayments that are due from travel advances and other advances which did not liquidate specific obligations. (Start using this data element in FY 1993.)

(B-2108-COL07-04-T)            ACCOUNTS RECEIVABLE - APPROPRIATION - FOURTH  
YEAR AFTER EXPIRATION, TRANSFER APPROPRIATION  
TO \_\_\_\_\_, BEGINNING OF YEAR

Amount of receivables by the appropriation that expired four years ago (in the transfer appropriation account of the receiving agency or bureau) from another Federal Government account or the public (the latter only when specifically authorized by law) for goods furnished and services rendered before the appropriation expired as of the beginning of the fiscal year. Such amount includes reimbursements earned but not collected and refunds receivable, i.e., amounts earned (both billed and unbilled) for accomplished delivery or performance as of a certain period, and receivables from prior overpayments that are due from travel advances and other advances which did not liquidate specific obligations. (Start using this data element in FY 1993.)

(B-2108-COL07-05)            ACCOUNTS RECEIVABLE - APPROPRIATION - FIFTH YEAR  
AFTER EXPIRATION, (LESS TRANSFER APPROPRIATION) -  
BEGINNING OF YEAR

Amount of receivables by the appropriation that expired five years ago (less any amount transferred to other agency's or bureau's transfer appropriation account), at the beginning of the fiscal year, from another Federal Government account or the public (the latter only when specifically authorized by law) for goods furnished and services rendered before the appropriation expired as of the beginning of the fiscal year. Such amount includes reimbursements earned but not collected and refunds receivable, i.e., amounts earned (both billed and unbilled) for accomplished delivery or performance as of a certain period, and receivables from prior overpayments that are due from travel advances and other advances which did not liquidate specific obligations. (Start using this data element in FY 1994.)

(B-2108-COL07-05-T)      ACCOUNTS RECEIVABLE - APPROPRIATION - FIFTH YEAR  
AFTER EXPIRATION, TRANSFER APPROPRIATION  
TO \_\_\_\_\_, BEGINNING OF YEAR

Amount of receivables by the appropriation that expired five years ago (in the transfer appropriation account of the receiving agency or bureau) from another Federal Government account or the public (the latter only when specifically authorized by law) for goods furnished and services rendered before the appropriation expired as of the beginning of the fiscal year. Such amount includes reimbursements earned but not collected and refunds receivable, i.e., amounts earned (both billed and unbilled) for accomplished delivery or performance as of a certain period, and receivables from prior overpayments that are due from travel advances and other advances which did not liquidate specific obligations. (Start using this data element in FY 1994.)

(B-2108-COL07-06)      ACCOUNTS RECEIVABLE - PRIOR YEARS APPROPRIATION  
("M") (LESS TRANSFER APPROPRIATION), BEGINNING OF  
YEAR

Amount of receivables by prior years' appropriations in "M" account (less any amount transferred to other agency's or bureau's transfer appropriation account), at the beginning of the fiscal year, from another Federal Government account or the public (the latter only when specifically authorized by law) for goods furnished and services rendered in previous fiscal years. Such amount includes reimbursements earned but not collected and refunds receivable; i.e., amounts earned (both billed and unbilled) for accomplished delivery or performance as of a certain period, and receivables from prior overpayments that are due from travel advances and other advances which did not liquidate specific obligations. (Note: "M" accounts are to be phased out in stages through fiscal year 1993.)

(B2108-COL07-06-T)      ACCOUNTS RECEIVABLE - PRIOR YEARS' APPROPRIATION  
("M"), TRANSFER APPROPRIATION TO \_\_\_\_\_,  
BEGINNING OF YEAR

Amount of receivables by prior years' appropriations in "M" account (in the transfer appropriation account of the receiving agency or bureau), at the beginning of the fiscal year, from another Federal Government account, or the public (the latter only when specifically authorized by law) for goods furnished and services rendered in previous fiscal years. Such amount includes reimbursements earned but not collected and refunds receivable; i.e., amounts earned (both billed and unbilled) for accomplished delivery or performance as of a certain period, and receivables from prior overpayments that are due from travel advances and other advances which did not liquidate specific obligations. (Note: "M" accounts are to be phased out in stages through fiscal year 1993.)

(B-2108-COL07-07)      ACCOUNTS RECEIVABLE - NO-YEAR APPROPRIATION (LESS  
TRANSFER APPROPRIATION), BEGINNING OF YEAR

Amount of receivables by a no-year appropriation (less any amount transferred to other agency's or bureau's transfer appropriation account), at the beginning of the fiscal year, from another Federal Government account or the public (the latter only when specifically authorized by law) for goods furnished and services rendered in previous fiscal years. Such amount includes reimbursements earned but not collected and refunds receivable; i.e., amounts earned (both billed and unbilled) for accomplished delivery or performance as of a certain period, and receivables from prior overpayments that are due from travel advances and other advances which did not liquidate specific obligations.

(B-2108-COL07-07-T)      ACCOUNTS RECEIVABLE - NO-YEAR APPROPRIATION,  
TRANSFER APPROPRIATION TO \_\_\_\_\_, BEGINNING OF  
YEAR

Amount of receivables by a no-year appropriation (in the transfer appropriation account of the receiving agency or bureau), at the beginning of the fiscal year, from another Federal Government account or the public (the latter only when specifically authorized by law) for goods furnished and services rendered in previous fiscal years. Such amount includes reimbursement earned but not collected and refunds receivable; i.e., amounts earned (both billed and unbilled) for accomplished delivery or performance as of a certain period, and receivables from prior overpayments that are due from travel advances and other advances which did not liquidate specific obligations.

(B-2108-COL07-08)      ACCOUNTS RECEIVABLE - MULTIPLE-YEAR  
APPROPRIATION (LESS TRANSFER APPROPRIATION),  
BEGINNING OF YEAR

Amount of receivables by an unexpired multiple-year appropriation (less any amount transferred to other agency's or bureau's transfer appropriation account), at the beginning of the fiscal year, from another Federal Government account or the public (the latter only when specifically authorized by law) for goods furnished and services rendered in previous fiscal years. Such amount includes reimbursements earned but not collected and refunds receivable; i.e., amounts earned (both billed and unbilled) for accomplished delivery or performance as of a certain period, and receivables from prior overpayments that are due from travel advances and other advances which did not liquidate specific obligations.

(B-2108-COL07-08-T)      ACCOUNTS RECEIVABLE - MULTIPLE-YEAR  
APPROPRIATION, TRANSFER APPROPRIATION  
TO \_\_\_\_\_, BEGINNING OF YEAR

Amount of receivables by an unexpired multiple-year appropriation (in the transfer appropriation account of the receiving agency or bureau), at the beginning of the fiscal year, from another Federal Government account or the public (the latter only when specifically authorized by law) for goods furnished and services rendered in previous fiscal years. Such amount includes reimbursement earned but not collected and refunds receivable; i.e., amounts earned (both billed and unbilled) for accomplished delivery or performance as of a certain period, and receivables from prior overpayments that are due from travel advances and other advances which did not liquidate specific obligations.

(B-2108-COL07-CA-941)      ACCOUNTS RECEIVABLE - UNFUNDED CONTRACT  
AUTHORITY, BEGINNING OF YEAR

Amount of receivables by an unfunded contract authority account, at the beginning of the fiscal year, from another Federal Government account or the public (the latter only when specifically authorized by law) for goods furnished and services rendered in previous fiscal years. Such amount includes reimbursements earned but not collected and refunds receivable; i.e., amounts earned (both billed and unbilled) for accomplished delivery or performance as of a certain period, and receivables from prior overpayments that are due from travel advances and other advances which did not liquidate specific obligations.

(B-2108-COL07-BA)      ACCOUNTS RECEIVABLE - BORROWING AUTHORITY,  
BEGINNING OF YEAR

Amount of receivables by a borrowing authority account, at the beginning of the fiscal year, from another Federal Government account or the public (the latter only when specifically authorized by law) for goods furnished and services rendered in previous fiscal years. Such amount includes reimbursements earned but not collected and refunds receivable; i.e., amounts earned (both billed and unbilled) for accomplished delivery or performance as of a certain period, and receivables from prior overpayments that are due from travel advances and other advances which did not liquidate specific obligations.

(B-2108-COL07-BA-951)      ACCOUNTS RECEIVABLE - BORROWING AUTHORITY  
FROM THE TREASURY, BEGINNING OF YEAR

Amount of receivables by a borrowing authority, at the beginning of the fiscal year, from the Treasury account, from another Federal Government account or the public (the latter only when specifically authorized by law) for goods furnished and services rendered in previous fiscal years. Such amount includes reimbursements earned but not collected and refunds receivable; i.e., amounts earned (both billed and unbilled) for accomplished delivery or performance as of a certain period, and receivables from prior overpayments that are due from travel advances and other advances which did not liquidate specific obligations.

(B-2108-COL07-BA-962)      ACCOUNTS RECEIVABLE - BORROWING AUTHORITY  
FROM THE PUBLIC, BEGINNING OF YEAR

Amount of receivables by a borrowing authority, at the beginning of the fiscal year, from the public account, from another Federal Government account or the public (the latter only when specifically authorized by law) for goods furnished and services rendered in previous fiscal years. Such amount includes reimbursements earned but not collected and refunds receivable; i.e., amounts earned (both billed and unbilled) for accomplished delivery or performance as of a certain period, and receivables from prior overpayments that are due from travel advances and other advances which did not liquidate specific obligations.

**UNFILLED CUSTOMER ORDERS - BEGINNING OF YEAR**

(B-2108-COL08-01)      UNFILLED CUSTOMER ORDERS - APPROPRIATION - FIRST  
YEAR AFTER EXPIRATION, (LESS TRANSFER  
APPROPRIATION), BEGINNING OF YEAR

Amount, as of the beginning of the fiscal year, of unfilled customer orders received by the appropriation that expired at the end of the previous year before its expiration (less any amount transferred to other agency's or bureau's transfer appropriation account) without advances from other Government accounts for goods and services to be furnished on a reimbursable basis. Orders received with advances from other Government accounts or from the public will be included in the amount for Preclosing Unexpended Balance (on the 2108 report).

(B-2108-COL08-01-T) UNFILLED CUSTOMER ORDERS, APPROPRIATION - FIRST  
YEAR AFTER EXPIRATION, TRANSFER APPROPRIATION  
TO \_\_\_\_\_, BEGINNING OF YEAR

Amount, as of the beginning of the fiscal year, of unfilled customer orders received by the appropriation that expired at the end of the previous year before its expiration (in the transfer appropriation account of the receiving agency or bureau) without advances from other Government accounts for goods and services to be furnished on a reimbursable basis. Orders received with advances from other Government accounts or from the public will be included in the amount for Preclosing Unexpended Balance (on the 2108 report).

(B-2108-COL08-02) UNFILLED CUSTOMER ORDERS, APPROPRIATION -  
SECOND YEAR AFTER EXPIRATION, (LESS TRANSFER  
APPROPRIATION), BEGINNING OF YEAR

Amount, as of the beginning of the fiscal year, of unfilled customer orders received by the appropriation that expired two years ago (less any amount transferred to other agency's or bureau's transfer appropriation account) without advances from other Government accounts for goods and services to be furnished on a reimbursable basis. Orders received with advances from other Government accounts or from the public will be included in the amount for Preclosing Unexpended Balance (on the 2108 report).

(B-2108-COL08-02-T) UNFILLED CUSTOMER ORDERS, APPROPRIATION -  
SECOND YEAR AFTER EXPIRATION, TRANSFER  
APPROPRIATION TO \_\_\_\_\_, BEGINNING OF YEAR

Amount, as of the beginning of the fiscal year, of unfilled customer orders received by the appropriation that expired two years ago (in the transfer appropriation account of the receiving agency or bureau) without advances from other Government accounts for goods and services to be furnished on a reimbursable basis. Orders received with advances from other Government accounts or from the public will be included in the amount for Preclosing Unexpended Balance (on the 2108 report).

(B-2108-COL08-03) UNFILLED CUSTOMER ORDERS, APPROPRIATION - THIRD  
YEAR AFTER EXPIRATION, (LESS TRANSFER  
APPROPRIATION), BEGINNING OF YEAR

Amount, as of the beginning of the fiscal year, of unfilled customer orders received by the appropriation that expired three years ago (less any amount transferred to other agency's or bureau's transfer appropriation account) without advances from other Government accounts for goods and services to be furnished on a reimbursable basis. Orders received with advances from other Government accounts or from the public will be included in the amount for Preclosing Unexpended Balance (on the 2108 report). (Start using this data element in FY 1992.)

(B-2108-COL08-03-T) UNFILLED CUSTOMER ORDERS, APPROPRIATION - THIRD  
YEAR AFTER EXPIRATION, TRANSFER APPROPRIATION  
TO \_\_\_\_\_, BEGINNING OF YEAR

Amount, as of the beginning of the fiscal year, of unfilled customer orders received by the appropriation that expired three years ago (in the transfer appropriation account of the receiving agency or bureau) without advances from other Government accounts for goods and services to be furnished on a reimbursable basis. Orders received with advances from other Government accounts or from the public will be included in the amount for Preclosing Unexpended Balance (on the 2108 report). (Start using this data element in FY 1992.)

(B-2108-COL08-04) UNFILLED CUSTOMER ORDERS, APPROPRIATION - FOURTH  
YEAR AFTER EXPIRATION, (LESS TRANSFER  
APPROPRIATION), BEGINNING OF YEAR

Amount, as of the beginning of the fiscal year, of unfilled customer orders received by the appropriation that expired four years ago (less any amount transferred to other agency's or bureau's transfer appropriation account) without advances from other Government accounts for goods and services to be furnished on a reimbursable basis. Orders received with advances from other Government accounts or from the public will be included in the amount for Preclosing Unexpended Balance (on the 2108 report). (Start using this data element in FY 1993.)

(B-2108-COL08-04-T) UNFILLED CUSTOMER ORDERS, APPROPRIATION - FOURTH  
YEAR AFTER EXPIRATION, TRANSFER APPROPRIATION  
TO \_\_\_\_\_, BEGINNING OF YEAR

Amount, as of the beginning of the fiscal year, of unfilled customer orders received by the appropriation that expired four years ago (in the transfer appropriation account of the receiving agency or bureau) without advances from other Government accounts for goods and services to be furnished on a reimbursable basis. Orders received with advances from other Government accounts or from the public will be included in the amount for Preclosing Unexpended Balance (on the 2108 report). (Start using this data element in FY 1993.)

(B-2108-COL08-05) UNFILLED CUSTOMER ORDERS, APPROPRIATION - FIFTH  
YEAR AFTER EXPIRATION, (LESS TRANSFER  
APPROPRIATION), BEGINNING OF YEAR

Amount, as of the beginning of the fiscal year, of unfilled customer orders received by the appropriation that expired five years ago (less any amount transferred to other agency's or bureau's transfer appropriation account) without advances from other Government accounts for goods and services to be furnished on a reimbursable basis. Orders received with advances from other Government accounts or from the public will be included in the amount for Preclosing Unexpended Balance (on the 2108 report). (Start using this data element in FY 1994.)

(B-2108-COL08-05-T) UNFILLED CUSTOMER ORDERS, APPROPRIATION - FIFTH  
YEAR AFTER EXPIRATION, TRANSFER APPROPRIATION  
TO \_\_\_\_\_, BEGINNING OF YEAR

Amount, as of the beginning of the fiscal year, of unfilled customer orders received by the appropriation that expired five years ago (in the transfer appropriation account of the receiving agency or bureau) without advances from other Government accounts for goods and services to be furnished on a reimbursable basis. Orders received with advances from other Government accounts or from the public will be included in the amount for Preclosing Unexpended Balance (on the 2108 report). (Start using this data element in FY 1994.)

(B-2108-COL08-06) UNFILLED CUSTOMER ORDERS, PRIOR YEARS  
APPROPRIATION ("M") (LESS TRANSFER APPROPRIATION),  
BEGINNING OF YEAR

Amount, as of the beginning of the fiscal year, of unfilled customer orders received by prior years' appropriations in the "M" account (less any amount transferred to other agency's or bureau's transfer appropriation account) without advances from other Government accounts for goods and services to be furnished on a reimbursable basis. Orders received with advances from other Government accounts or from the public will be included in the amount for Preclosing Unexpended Balance (on the 2108 report). (Note: "M" accounts are to be phased out in stages through fiscal year 1993.)

(B-2108-COL08-06-T) UNFILLED CUSTOMER ORDERS, PRIOR YEARS  
APPROPRIATION ("M"), TRANSFER APPROPRIATION  
TO \_\_\_\_\_, BEGINNING OF YEAR

Amount, as of the beginning of the fiscal year, of unfilled customer orders received by prior years' appropriations in the "M" account (in the transfer appropriation account of the receiving agency or bureau) without advances from other Government accounts for goods and services to be furnished on a reimbursable basis. Orders received with advances from other Government accounts or from the public will be included in the amount for Preclosing Unexpended Balance (on the 2108 report). (Note: "M" accounts are to be phased out in stages through fiscal year 1993.)

(B-2108-COL08-07) UNFILLED CUSTOMER ORDERS, NO-YEAR APPROPRIATION  
(LESS TRANSFER APPROPRIATION), BEGINNING OF YEAR

Amount, as of the beginning of the fiscal year, of unfilled customer orders received by a no-year appropriation (less any amount transferred to other agency's or bureau's transfer appropriation account), in prior fiscal years without advances from other Government accounts for goods and services to be furnished on a reimbursable basis. Orders received with advances from other Government accounts or from the public will be included in the amount for Preclosing Unexpended Balance (on the 2108 report).

(B-2108-COL08-07-T) UNFILLED CUSTOMER ORDERS, NO-YEAR APPROPRIATION,  
TRANSFER APPROPRIATION TO \_\_\_\_\_, BEGINNING OF  
YEAR

Amount, as of the beginning of the fiscal year, of unfilled customer orders received by a no-year appropriation (in the transfer appropriation account of the receiving agency or bureau), in prior fiscal years without advances from other Government accounts for goods and services to be furnished on a reimbursable basis. Orders received with advances from other Government accounts or from the public will be included in the amount for Preclosing Unexpended Balance (on the 2108 report).

(B-2108-COL08-08) UNFILLED CUSTOMER ORDERS, MULTIPLE-YEAR  
APPROPRIATION (LESS TRANSFER APPROPRIATION),  
BEGINNING OF YEAR

Amount, as of the beginning of the fiscal year, of unfilled customer orders received by an unexpired multiple-year appropriation (in the transfer appropriation account of the receiving agency or bureau), in prior fiscal years without advances from other Government accounts for goods and services to be furnished on a reimbursable basis. Orders received with advances from other Government accounts or from the public will be included in the amount for Preclosing Unexpended Balance (on the 2108 report).

(B-2108-COL08-08-T) UNFILLED CUSTOMER ORDERS, MULTIPLE-YEAR  
APPROPRIATION, TRANSFER APPROPRIATION  
TO \_\_\_\_\_, BEGINNING OF YEAR

Amount, as of the beginning of the fiscal year, of unfilled customer orders received by an unexpired multiple-year appropriation (in the transfer appropriation account of the receiving agency or bureau), in prior fiscal years without advances from other Government accounts for goods and services to be furnished on a reimbursable basis. Orders received with advances from other Government accounts or from the public will be included in the amount for Preclosing Unexpended Balance (on the 2108 report).

(B-2108-COL08-CA-941) UNFILLED CUSTOMER ORDERS, UNFUNDED CONTRACT  
AUTHORITY, BEGINNING OF YEAR

Amount, as of the beginning of the fiscal year, of unfilled customer orders received by an unfunded contract authority account (in the transfer appropriation account of the receiving agency or bureau), in prior fiscal years without advances from other Government accounts for goods and services to be furnished on a reimbursable basis. Orders received with advances from other Government accounts or from the public will be included in the amount for Preclosing Unexpended Balance (on the 2108 report).

(B-2108-COL08-BA) UNFILLED CUSTOMER ORDERS, BORROWING AUTHORITY,  
BEGINNING OF YEAR

Amount, as of the beginning of the fiscal year, of unfilled customer orders received by a borrowing authority account (in the transfer appropriation account of the receiving agency or bureau), in prior fiscal years without advances from other Government accounts for goods and services to be furnished on a reimbursable basis. Orders received with advances from other Government accounts or from the public will be included in the amount for Preclosing Unexpended Balance (on the 2108 report).

(B-2108-COL08-BA-951) UNFILLED CUSTOMER ORDERS, BORROWING  
AUTHORITY FROM THE TREASURY, BEGINNING OF YEAR

Amount, as of the beginning of the fiscal year, of unfilled customer orders received by a borrowing authority from the Treasury account (in the transfer appropriation account of the receiving agency or bureau), in prior fiscal years without advances from other Government accounts for goods and services to be furnished on a reimbursable basis. Orders received with advances from other Government accounts or from the public will be included in the amount for Preclosing Unexpended Balance (on the 2108 report).

(B-2108-COL08-BA-962) UNFILLED CUSTOMER ORDERS, BORROWING  
AUTHORITY FROM THE PUBLIC, BEGINNING OF YEAR

Amount, as of the beginning of the fiscal year, of unfilled customer orders received by a borrowing authority from the public account (in the transfer appropriation account of the receiving agency or bureau), in prior fiscal years without advances from other Government accounts for goods and services to be furnished on a reimbursable basis. Orders received with advances from other Government accounts or from the public will be included in the amount for Preclosing Unexpended Balance (on the 2108 report).

**UNDELIVERED ORDERS AND CONTRACTS - BEGINNING OF YEAR**

(B-2108-COL09-01) UNDELIVERED ORDERS AND CONTRACTS -  
APPROPRIATION - FIRST YEAR AFTER EXPIRATION, (LESS  
TRANSFER APPROPRIATION), BEGINNING OF YEAR

Amount of goods and services ordered by the appropriation that expired at the end of the previous year (less any amount transferred to other agency's or bureau's transfer appropriation account), from another Federal Government account or the public but not yet received, that is, the amount of orders for goods and services outstanding at the beginning of the fiscal year, for which the liability has not yet accrued. This amount also includes any orders for goods or services for which advance payment has been made but for which delivery or performance has not yet occurred.

(B-2108-COL09-01-T) UNDELIVERED ORDERS AND CONTRACTS -  
APPROPRIATION - FIRST YEAR AFTER EXPIRATION,  
TRANSFER APPROPRIATION TO \_\_\_\_\_, BEGINNING OF  
YEAR

Amount of goods and services ordered by the appropriation that expired at the end of the previous year (in the transfer appropriation account of the receiving agency or bureau), from another Federal Government account or the public but not yet received, that is, the amount of orders for goods and services outstanding at the beginning of the fiscal year, for which the liability has not yet accrued. This amount also includes any orders for goods or services for which advance payment has been made but for which delivery or performance has not yet occurred.

(B-2108-COL09-02) UNDELIVERED ORDERS AND CONTRACTS -  
APPROPRIATION - SECOND YEAR AFTER EXPIRATION,  
(LESS TRANSFER APPROPRIATION), BEGINNING OF YEAR

Amount of goods and services ordered by the appropriation that expired two years ago (less any amount transferred to other agency's or bureau's transfer appropriation account), from another Federal Government account or the public but not yet received, that is, the amount of orders for goods and services outstanding at the beginning of the fiscal year, for which the liability has not yet accrued. This amount also includes any orders for goods or services for which advance payment has been made but for which delivery or performance has not yet occurred.

(B-2108-COL09-02-T) UNDELIVERED ORDERS AND CONTRACTS -  
APPROPRIATION - SECOND YEAR AFTER EXPIRATION,  
TRANSFER APPROPRIATION TO \_\_\_\_\_, BEGINNING OF  
YEAR

Amount of goods and services ordered by the appropriation that expired two years ago (in the transfer appropriation account of the receiving agency or bureau), from another Federal Government account or the public but not yet received, that is, the amount of orders for goods and services outstanding at the beginning of the fiscal year, for which the liability has not yet accrued. This amount also includes any orders for goods or services for which advance payment has been made but for which delivery or performance has not yet occurred.

(B-2108-COL09-03) UNDELIVERED ORDERS AND CONTRACTS -  
APPROPRIATION - THIRD YEAR AFTER EXPIRATION, (LESS  
TRANSFER APPROPRIATION), BEGINNING OF YEAR

Amount of goods and services ordered by the appropriation that expired three years ago (less any amount transferred to other agency's or bureau's transfer appropriation account), from another Federal Government account or the public but not yet received, that is, the amount of orders for goods and services outstanding at the beginning of the fiscal year, for which the liability has not yet accrued. This amount also includes any orders for goods or services for which advance payment has been made but for which delivery or performance has not yet occurred. (Start using this data element in FY 1992.)

(B-2108-COL09-03-T) UNDELIVERED ORDERS AND CONTRACTS -  
APPROPRIATION - THIRD YEAR AFTER EXPIRATION,  
TRANSFER APPROPRIATION TO \_\_\_\_\_, BEGINNING OF  
YEAR

Amount of goods and services ordered by the appropriation that expired three years ago (in the transfer appropriation account of the receiving agency or bureau), from another Federal Government account or the public but not yet received, that is, the amount of orders for goods and services outstanding at the beginning of the fiscal year, for which the liability has not yet accrued. This amount also includes any orders for goods or services for which advance payment has been made but for which delivery or performance has not yet occurred. (Start using this data element in FY 1992.)

(B-2108-COL09-04) UNDELIVERED ORDERS AND CONTRACTS -  
APPROPRIATION - FOURTH YEAR AFTER EXPIRATION,  
(LESS TRANSFER APPROPRIATION), BEGINNING OF YEAR

Amount of goods and services ordered by the appropriation that expired four years ago (less any amount transferred to other agency's or bureau's transfer appropriation account), from another Federal Government account or the public but not yet received, that is, the amount of orders for goods and services outstanding at the beginning of the fiscal year, for which the liability has not yet accrued. This amount also includes any orders for goods or services for which advance payment has been made but for which delivery or performance has not yet occurred. (Start using this data element in FY 1993.)

(B-2108-COL09-04-T) UNDELIVERED ORDERS AND CONTRACTS -  
APPROPRIATION - FOURTH YEAR AFTER EXPIRATION,  
TRANSFER APPROPRIATION TO \_\_\_\_\_, BEGINNING OF  
YEAR

Amount of goods and services ordered by the appropriation that expired four years ago (in the transfer appropriation account of the receiving agency or bureau), from another Federal Government account or the public but not yet received, that is, the amount of orders for goods and services outstanding at the beginning of the fiscal year, for which the liability has not yet accrued. This amount also includes any orders for goods or services for which advance payment has been made but for which delivery or performance has not yet occurred. (Start using this data element in FY 1993.)

(B-2108-COL09-05) UNDELIVERED ORDERS AND CONTRACTS -  
APPROPRIATION - FIVE YEARS AFTER EXPIRATION, (LESS  
TRANSFER APPROPRIATION), BEGINNING OF YEAR

Amount of goods and services ordered by the appropriation that expired five years ago (less any amount transferred to other agency's or bureau's transfer appropriation account), from another Federal Government account or the public but not yet received, that is, the amount of orders for goods and services outstanding at the beginning of the fiscal year, for which the liability has not yet accrued. This amount also includes any orders for goods or services for which advance payment has been made but for which delivery or performance has not yet occurred. (Start using this data element in FY 1994.)

(B-2108-COL09-05-T) UNDELIVERED ORDERS AND CONTRACTS -  
APPROPRIATION - FIVE YEARS AFTER EXPIRATION,  
TRANSFER APPROPRIATION TO \_\_\_\_\_, BEGINNING OF  
YEAR

Amount of goods and services ordered by the appropriation that expired five years ago (in the transfer appropriation account of the receiving agency or bureau), from another Federal Government account or the public but not yet received, that is, the amount of orders for goods and services outstanding at the beginning of the fiscal year, for which the liability has not yet accrued. This amount also includes any orders for goods or services for which advance payment has been made but for which delivery or performance has not yet occurred. (Start using this data element in FY 1994.)

(B-2108-COL09-06)            UNDELIVERED ORDERS AND CONTRACTS - PRIOR YEARS  
APPROPRIATION ("M") (LESS TRANSFER APPROPRIATION),  
BEGINNING OF YEAR

Amount of goods and services ordered by prior years' appropriations in "M" account (less any amount transferred to other agency's or bureau's transfer appropriation account), from another Federal Government account or the public but not yet received; i.e., the amount of orders for goods and services outstanding at the beginning of the fiscal year, for which the liability has not yet accrued. This amount also includes any orders for goods or services for which advance payment has been made but for which delivery or performance has not yet occurred. (Note: "M" accounts are to be phased out in stages through fiscal year 1993.)

(B-2108-COL09-06-T)            UNDELIVERED ORDERS AND CONTRACTS - PRIOR YEARS  
APPROPRIATION ("M"), TRANSFER APPROPRIATION  
TO \_\_\_\_\_, BEGINNING OF YEAR

Amount of goods and services ordered by prior years' appropriation in "M" account (in the transfer appropriation account of the receiving agency or bureau), from another Federal Government account or the public but not yet received; i.e., the amount of orders for goods and services outstanding at the beginning of the fiscal year, for which the liability has not yet accrued. This amount also includes any orders for goods or services for which advance payment has been made but for which delivery or performance has not yet occurred. (Note: "M" accounts are to be phased out in stages through fiscal year 1993.)

(B-2108-COL09-07)            UNDELIVERED ORDERS AND CONTRACTS - NO-YEAR  
APPROPRIATION (LESS TRANSFER APPROPRIATION),  
BEGINNING OF YEAR

Amount of goods and services ordered by a no-year appropriation (less any amount transferred to other agency's or bureau's transfer appropriation account), from another Federal Government account or the public but not yet received; i.e., the amount of orders for goods and services outstanding at the beginning of the fiscal year, for which the liability has not yet accrued. This amount also includes any orders for goods or services for which advance payment has been made but for which delivery or performance has not yet occurred.

(B-2108-COL09-07-T)            UNDELIVERED ORDERS AND CONTRACTS - NO-YEAR  
APPROPRIATION, TRANSFER APPROPRIATION  
TO \_\_\_\_\_, BEGINNING OF YEAR

Amount of goods and services ordered by a no-year appropriation (in the transfer appropriation account of the receiving agency or bureau), from another Federal Government account or the public but not yet received; i.e., the amount of orders for goods and services outstanding at the beginning of the fiscal year, for which the liability has not yet accrued. This amount also includes any orders for goods or services for which advance payment has been made but for which delivery or performance has not yet occurred.

**(B-2108-COL09-08) UNDELIVERED ORDERS AND CONTRACTS -  
MULTIPLE-YEAR APPROPRIATION (LESS TRANSFER  
APPROPRIATION), BEGINNING OF YEAR**

Amount of goods and services ordered by an unexpired multiple-year appropriation (less any amount transferred to other agency's or bureau's transfer appropriation account), from another Federal Government account or the public but not yet received; i.e., the amount of orders for goods and services outstanding at the beginning of the fiscal year, for which the liability has not yet accrued. This amount also includes any orders for goods or services for which advance payment has been made but for which delivery or performance has not yet occurred.

**(B-2108-COL09-08-T) UNDELIVERED ORDERS AND CONTRACTS -  
MULTIPLE-YEAR APPROPRIATION, TRANSFER  
APPROPRIATION TO \_\_\_\_\_, BEGINNING OF YEAR**

Amount of goods and services ordered by an unexpired multiple-year appropriation (in the transfer appropriation account of the receiving agency or bureau), from another Federal Government account or the public, but not yet received; i.e., the amount of orders for goods and services outstanding at the beginning of the fiscal year, for which the liability has not yet accrued. This amount also includes any orders for goods or services for which advance payment has been made but for which delivery or performance has not yet occurred.

**(B-2108-COL09-CA-941) UNDELIVERED ORDERS AND CONTRACTS - UNFUNDED  
CONTRACT AUTHORITY, BEGINNING OF YEAR**

Amount of goods and services ordered by an unfunded contract authority account, from another Federal Government account or the public but not yet received; i.e., the amount of orders for goods and services outstanding at the beginning of the fiscal year, for which the liability has not yet accrued. This amount also includes any orders for goods or services for which advance payment has been made but for which delivery or performance has not yet occurred.

**(B-2108-COL09-BA) UNDELIVERED ORDERS AND CONTRACTS - BORROWING  
AUTHORITY, BEGINNING OF YEAR**

Amount of goods and services ordered by a borrowing authority account, from another Federal Government account or the public but not yet received; i.e., the amount of orders for goods and services outstanding at the beginning of the fiscal year, for which the liability has not yet accrued. This amount also includes any orders for goods or services for which advance payment has been made but for which delivery or performance has not yet occurred.

**(B-2108-COL09-BA-951) UNDELIVERED ORDERS AND CONTRACTS -  
BORROWING AUTHORITY FROM THE TREASURY,  
BEGINNING OF YEAR**

Amount of goods and services ordered by a borrowing authority account, from another Federal Government account or the public but not yet received; i.e., the amount of orders for goods and services outstanding at the beginning of the fiscal year, for which the liability has not yet accrued. This amount also includes any orders for goods or services for which advance payment has been made but for which delivery or performance has not yet occurred.

(B-2108-COL09-BA-962) UNDELIVERED ORDERS AND CONTRACTS -  
BORROWING AUTHORITY FROM THE PUBLIC,  
BEGINNING OF YEAR

Amount of goods and services ordered by a borrowing authority from the public account, from another Federal Government account or the public but not yet received; i.e., the amount of orders for goods and services outstanding at the beginning of the fiscal year, for which the liability has not yet accrued. This amount also includes any orders for goods or services for which advance payment has been made but for which delivery or performance has not yet occurred.

**ACCOUNTS PAYABLE AND OTHER LIABILITIES - BEGINNING OF YEAR**

(B-2108-COL10-01) ACCOUNTS PAYABLE AND OTHER LIABILITIES -  
APPROPRIATION - FIRST YEAR AFTER EXPIRATION, (LESS  
TRANSFER APPROPRIATION), BEGINNING OF YEAR

Amount owed, as of the beginning of the fiscal year, by the appropriation that expired at the end of the previous year (less any amount transferred to other agency's or bureau's transfer appropriation account) on the basis of invoices or other evidence of receipt of goods and services in the prior fiscal year, i.e. the amount of goods and services received but not yet paid.

(B-2108-COL10-01-T) ACCOUNTS PAYABLE AND OTHER LIABILITIES -  
APPROPRIATION - FIRST YEAR AFTER EXPIRATION,  
TRANSFER APPROPRIATION TO \_\_\_\_\_, BEGINNING OF  
YEAR

Amount owed, as of the beginning of the fiscal year, by the appropriation that expired at the end of the previous year (in the transfer appropriation account of the receiving agency or bureau) on the basis of invoices or other evidence of receipt of goods and services in the prior fiscal year, i.e. the amount of goods and services received but not yet paid.

(B-2108-COL10-02) ACCOUNTS PAYABLE AND OTHER LIABILITIES -  
APPROPRIATION - SECOND YEAR AFTER EXPIRATION,  
(LESS TRANSFER APPROPRIATION), BEGINNING OF YEAR

Amount owed, as of the beginning of the fiscal year, by the appropriation that expired two years ago (less any amount transferred to other agency's or bureau's transfer appropriation account) on the basis of invoices or other evidence of receipt of goods and services in the prior fiscal year, i.e. the amount of goods and services received but not yet paid.

(B-2108-COL10-02-T) ACCOUNTS PAYABLE AND OTHER LIABILITIES -  
APPROPRIATION - SECOND YEAR AFTER EXPIRATION,  
TRANSFER APPROPRIATION TO \_\_\_\_\_, BEGINNING OF  
YEAR

Amount owed, as of the beginning of the fiscal year, by the appropriation that expired two years ago (in the transfer appropriation account of the receiving agency or bureau) on the basis of invoices or other evidence of receipt of goods and services in the prior fiscal year, i.e. the amount of goods and services received but not yet paid.

(B-2108-COL10-03)            ACCOUNTS PAYABLE AND OTHER LIABILITIES -  
   APPROPRIATION - THIRD YEAR AFTER EXPIRATION, (LESS  
   TRANSFER APPROPRIATION), BEGINNING OF YEAR

Amount owed, as of the beginning of the fiscal year, by the appropriation that expired three years ago (less any amount transferred to other agency's or bureau's transfer appropriation account) on the basis of invoices or other evidence of receipt of goods and services in the prior fiscal year, i.e. the amount of goods and services received but not yet paid. (Start using this data element in FY 1992.)

(B-2108-COL10-03-T)        ACCOUNTS PAYABLE AND OTHER LIABILITIES -  
   APPROPRIATION - THIRD YEAR AFTER EXPIRATION,  
   TRANSFER APPROPRIATION TO \_\_\_\_\_, BEGINNING OF  
   YEAR

Amount owed, as of the beginning of the fiscal year, by the appropriation that expired three years ago (in the transfer appropriation account of the receiving agency or bureau) on the basis of invoices or other evidence of receipt of goods and services in the prior fiscal year, i.e. the amount of goods and services received but not yet paid. (Start using this data element in FY 1992.)

(B-2108-COL10-04)            ACCOUNTS PAYABLE AND OTHER LIABILITIES -  
   APPROPRIATION - FOURTH YEAR AFTER (LESS TRANSFER  
   APPROPRIATION), BEGINNING OF YEAR

Amount owed, as of the beginning of the fiscal year, by the appropriation that expired four years ago (less any amount transferred to other agency's or bureau's transfer appropriation account) on the basis of invoices or other evidence of receipt of goods and services in the prior fiscal year, i.e. the amount of goods and services received but not yet paid. (Start using this data element in FY 1993.)

(B-2108-COL10-04-T)        ACCOUNTS PAYABLE AND OTHER LIABILITIES -  
   APPROPRIATION - FOURTH YEAR AFTER EXPIRATION,  
   TRANSFER APPROPRIATION TO \_\_\_\_\_, BEGINNING OF  
   YEAR

Amount owed, as of the beginning of the fiscal year, by the appropriation that expired four years ago (in the transfer appropriation account of the receiving agency or bureau) on the basis of invoices or other evidence of receipt of goods and services in the prior fiscal year, i.e. the amount of goods and services received but not yet paid. (Start using this data element in FY 1993.)

(B-2108-COL10-05)            ACCOUNTS PAYABLE AND OTHER LIABILITIES -  
   APPROPRIATION - FIFTH YEAR AFTER EXPIRATION, (LESS  
   TRANSFER APPROPRIATION), BEGINNING OF YEAR

Amount owed, as of the beginning of the fiscal year, by the appropriation that expired five years ago (less any amount transferred to other agency's or bureau's transfer appropriation account) on the basis of invoices or other evidence of receipt of goods and services in the prior fiscal year, i.e. the amount of goods and services received but not yet paid. (Start using this data element in FY 1994.)

(B-2108-COL10-05-T) ACCOUNTS PAYABLE AND OTHER LIABILITIES -  
APPROPRIATION - FIFTH YEAR AFTER EXPIRATION,  
TRANSFER APPROPRIATION TO \_\_\_\_\_, BEGINNING OF  
YEAR

Amount owed, as of the beginning of the fiscal year, by the appropriation that expired five years ago (in the transfer appropriation account of the receiving agency or bureau) on the basis of invoices or other evidence of receipt of goods and services in the prior fiscal year, i.e. the amount of goods and services received but not yet paid. (Start using this data element in FY 1994.)

(B-2108-COL10-06) ACCOUNTS PAYABLE AND OTHER LIABILITIES - PRIOR  
YEARS APPROPRIATION ("M") (LESS TRANSFER  
APPROPRIATION), BEGINNING OF YEAR

Amount owed, as of the beginning of the fiscal year, by prior years' appropriations in "M" account (less any amount transferred to other agency's or bureau's transfer appropriation account) on the basis of invoices or other evidence of receipt of goods and services in prior fiscal years; i.e., the amount of goods and services received but not yet paid. (Note: "M" accounts are to be phased out in stages through fiscal year 1993.)

(B-2108-COL10-06-T) ACCOUNTS PAYABLE AND OTHER LIABILITIES - PRIOR  
YEARS APPROPRIATION ("M"), TRANSFER APPROPRIATION  
TO \_\_\_\_\_, BEGINNING OF YEAR

Amount owed, as of the beginning of the fiscal year, by prior years' appropriation in "M" account (in the transfer appropriation of the receiving agency or bureau) on the basis of invoices or other evidence of receipt of goods and services in prior fiscal years; i.e., the amount of goods and services received but not yet paid. (Note: "M" accounts are to be phased out in stages through fiscal year 1993.)

(B-2108-COL10-07) ACCOUNTS PAYABLE AND OTHER LIABILITIES - NO-YEAR  
APPROPRIATION (LESS TRANSFER APPROPRIATION),  
BEGINNING OF YEAR

Amount owed by a no-year appropriation (less any amount transferred to other agency's or bureau's transfer appropriation account), at the beginning of the fiscal year, on the basis of invoices or other evidence of receipt of goods and services in prior fiscal years; i.e., the amount of goods and services received but not yet paid.

(B-2108-COL10-07-T) ACCOUNTS PAYABLE AND OTHER LIABILITIES - NO-YEAR  
APPROPRIATION, TRANSFER APPROPRIATION  
TO \_\_\_\_\_, BEGINNING OF YEAR

Amount owed by a no-year transfer appropriation (in the transfer appropriation account of the receiving agency or bureau), at the beginning of the fiscal year, on the basis of invoices or other evidence of receipt of goods and services in prior fiscal years; i.e., the amount of goods and services received but not yet paid.

(B-2108-COL10-08)            ACCOUNTS PAYABLE AND OTHER LIABILITIES -  
MULTIPLE-YEAR APPROPRIATION (LESS TRANSFER  
APPROPRIATION), BEGINNING OF YEAR

Amount owed by an unexpired multiple-year appropriation (less any amount transferred to other agency's or bureau's transfer appropriation account), at the beginning of the fiscal year, on the basis of invoices or other evidence of receipt of goods and services in prior fiscal years; i.e., the amount of goods and services received but not yet paid.

(B-2108-COL10-08T)            ACCOUNTS PAYABLE AND OTHER LIABILITIES -  
MULTIPLE-YEAR APPROPRIATION, TRANSFER  
APPROPRIATION TO \_\_\_\_\_, BEGINNING OF YEAR

Amount owed by an unexpired multiple-year transfer appropriation (in the transfer appropriation account of the receiving agency or bureau), at the beginning of the fiscal year, on the basis of invoices or other evidence of receipt of goods and services in prior fiscal years; i.e., the amount of goods and services received but not yet paid.

(B-2108-COL10-CA-941)            ACCOUNTS PAYABLE AND OTHER LIABILITIES -UNFUNDED  
CONTRACT AUTHORITY, BEGINNING OF YEAR

Amount owed by an unfunded contract authority account, at the beginning of the fiscal year, on the basis of invoices or other evidence of receipt of goods and services in prior fiscal years; i.e., the amount of goods and services received but not yet paid.

(B-2108-COL10-BA)            ACCOUNTS PAYABLE AND OTHER LIABILITIES -  
BORROWING AUTHORITY, BEGINNING OF YEAR

Amount owed by a borrowing authority account, at the beginning of the fiscal year, on the basis of invoices or other evidence of receipt of goods and services in prior years; i.e., the amount of goods and services received but not yet paid.

(B-2108-COL10-BA-951)            ACCOUNTS PAYABLE AND OTHER LIABILITIES  
-BORROWING AUTHORITY, FROM THE TREASURY,  
BEGINNING OF YEAR

Amount owed by a borrowing authority account from the Treasury, at the beginning of the fiscal year, on the basis of invoices or other evidence of receipt of goods and services in prior fiscal years; i.e., the amount of goods and services received but not yet paid.

(B-2108-COL10-BA-962)            ACCOUNTS PAYABLE AND OTHER LIABILITIES  
-BORROWING AUTHORITY, FROM THE PUBLIC,  
BEGINNING OF YEAR

Amount owed by a borrowing authority account from the public, at the beginning of the fiscal year, on the basis of invoices or other evidence of receipt of goods and services in prior fiscal years; i.e., the amount of goods and services received but not yet paid.

BUDGET-RELATED INFORMATION  
INVENTORY OF CENTRAL AGENCY REQUIREMENTS  
FOR FINANCIAL INFORMATION  
STANDARD TERMS AND DEFINITIONS

**EXHIBIT D-2**  
**NEW BUDGET AUTHORITY**

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***SOURCE OF REQUIREMENTS FOR DATA ELEMENTS IN EXHIBIT D-2***

OMB CIRCULAR NO. A-11 (PROGRAM AND FINANCING SCHEDULE, BPS DATA SECTION A, AND ADDITIONAL INFORMATION REQUIRED IN SUPPORT OF THE BUDGET)

OMB CIRCULAR NO. A-34 (SF 133, REPORT ON BUDGET EXECUTION)

SF 224, STATEMENT OF TRANSACTIONS

SF 2108, YEAREND CLOSING STATEMENT

TFS-6200, DEPARTMENT OF THE TREASURY APPROPRIATION WARRANT

TFS-6202, SURPLUS WARRANT

TFS-7304, STATUS OF CONTRACT AUTHORITY

(For explanations for the codings assigned to the data elements, please refer to the Introduction to Exhibit D.)

INVENTORY OF CENTRAL AGENCY REQUIREMENTS  
FOR FINANCIAL INFORMATION—  
STANDARD TERMS AND DEFINITIONS

***NEW BUDGET AUTHORITY  
LISTING OF STANDARD DATA ELEMENT TITLES***

***BUDGET AUTHORITY***

(11-39.00)	BUDGET AUTHORITY
(11-89.00)	BUDGET AUTHORITY, NET

**APPROPRIATION**

(34-1A)	BUDGET AUTHORITY: APPROPRIATION REALIZED
(W-TC10-D)	CURRENT APPROPRIATION - DEFINITE
(11-40.00)	CURRENT APPROPRIATION - DEFINITE - GENERAL AND TRUST FUNDS
(BPS-A-40.00-D-G)	CURRENT APPROPRIATION - DEFINITE - GENERAL AND TRUST FUND - DISCRETIONARY - GRANTS TO STATE AND LOCAL GOVERNMENTS
(BPS-A-40.00-D-F)	CURRENT APPROPRIATION - DEFINITE - GENERAL AND TRUST FUND - DISCRETIONARY - OTHER FEDERAL PROGRAMS
(BPS-A-40.00-M-G)	CURRENT APPROPRIATION - DEFINITE - GENERAL AND TRUST FUND - MANDATORY, APPROPRIATIONS COMMITTEE - GRANTS TO STATE AND LOCAL GOVERNMENTS
(BPS-A-40.00-M-F)	CURRENT APPROPRIATION - DEFINITE - GENERAL AND TRUST FUND - MANDATORY, APPROPRIATIONS COMMITTEE - OTHER FEDERAL PROGRAMS
(11-40.20)	CURRENT APPROPRIATION - DEFINITE - SPECIAL FUNDS
(BPS-A-40.20-D-G)	CURRENT APPROPRIATION - DEFINITE - SPECIAL FUND - DISCRETIONARY - GRANTS TO STATE AND LOCAL GOVERNMENTS
(BPS-A-40.20-D-F)	CURRENT APPROPRIATION - DEFINITE - SPECIAL FUND - DISCRETIONARY - OTHER FEDERAL PROGRAMS
(BPS-A-40.20-M-G)	CURRENT APPROPRIATION - DEFINITE - SPECIAL FUND - MANDATORY, APPROPRIATIONS COMMITTEE - GRANTS TO STATE AND LOCAL GOVERNMENTS
(BPS-A-40.20-M-F)	CURRENT APPROPRIATION - DEFINITE - SPECIAL FUND - MANDATORY, APPROPRIATIONS COMMITTEE - OTHER FEDERAL PROGRAMS
(W-TC10-I)	CURRENT APPROPRIATION - INDEFINITE
(11-40.05)	CURRENT APPROPRIATION - INDEFINITE - GENERAL AND TRUST FUNDS

(BPS-A-40.05-D-G)	CURRENT APPROPRIATION - INDEFINITE - GENERAL AND TRUST FUND - DISCRETIONARY - GRANTS TO STATE AND LOCAL GOVERNMENTS
(BPS-A-40.05-D-F)	CURRENT APPROPRIATION - INDEFINITE - GENERAL AND TRUST FUND - DISCRETIONARY - OTHER FEDERAL PROGRAMS
(BPS-A-40.05-M-G)	CURRENT APPROPRIATION - INDEFINITE - GENERAL AND TRUST FUND - MANDATORY, APPROPRIATIONS COMMITTEE - GRANTS TO STATE AND LOCAL GOVERNMENTS
(BPS-A-40.05-M-F)	CURRENT APPROPRIATION - INDEFINITE - GENERAL AND TRUST FUND - MANDATORY, APPROPRIATIONS COMMITTEE - OTHER FEDERAL PROGRAMS
(11-40.25)	CURRENT APPROPRIATION - INDEFINITE - SPECIAL FUNDS
(BPS-A-40.25-D-G)	CURRENT APPROPRIATION - INDEFINITE - SPECIAL FUND - DISCRETIONARY - GRANTS TO STATE AND LOCAL GOVERNMENTS
(BPS-A-40.25-D-F)	CURRENT APPROPRIATION - INDEFINITE - SPECIAL FUND - DISCRETIONARY - OTHER FEDERAL PROGRAMS
(BPS-A-40.25-M-G)	CURRENT APPROPRIATION - INDEFINITE - SPECIAL FUND - MANDATORY, APPROPRIATIONS COMMITTEE - GRANTS TO STATE AND LOCAL GOVERNMENTS
(BPS-A-40.25-M-F)	CURRENT APPROPRIATION - INDEFINITE - SPECIAL FUND - MANDATORY, APPROPRIATIONS COMMITTEE - OTHER FEDERAL PROGRAMS
(W-TC*10-D)	CURRENT APPROPRIATION - DEFINITE, RESCINDED
(W-TC*10-I)	CURRENT APPROPRIATION - INDEFINITE, RESCINDED
(11-40.28) (W-TC10)	CURRENT APPROPRIATION - DEFINITE - AVAILABLE FROM SUBSEQUENT YEAR (ADVANCE FUNDING) FROM SUBSEQUENT YEAR)
(11-40.28-40.00-D-G)	ADVANCE FUNDING FROM SUBSEQUENT YEAR - GENERAL AND TRUST FUND - DISCRETIONARY - GRANTS TO STATE AND LOCAL GOVERNMENTS
(11-40.28-40.00-D-F)	ADVANCE FUNDING FROM SUBSEQUENT YEAR - GENERAL AND TRUST FUND - DISCRETIONARY - OTHER FEDERAL PROGRAMS

- (11-40.28-40.00-M-G) ADVANCE FUNDING FROM SUBSEQUENT YEAR - GENERAL AND TRUST FUND - MANDATORY, APPROPRIATIONS COMMITTEE - GRANTS TO STATE AND LOCAL GOVERNMENTS
- (11-40.28-40.00-M-F) ADVANCE FUNDING FROM SUBSEQUENT YEAR - GENERAL AND TRUST FUND - MANDATORY, APPROPRIATIONS COMMITTEE - OTHER FEDERAL PROGRAMS
- (11-40.28-40.00-U-G) ADVANCE FUNDING FROM SUBSEQUENT YEAR - GENERAL AND TRUST FUND - MANDATORY, AUTHORIZING COMMITTEE - GRANTS TO STATE AND LOCAL GOVERNMENTS
- (11-40.28-40.00-U-F) ADVANCE FUNDING FROM SUBSEQUENT YEAR - GENERAL AND TRUST FUND - MANDATORY, AUTHORIZING COMMITTEE - OTHER FEDERAL PROGRAMS
- (11-40.29) (W-TC10-PY) CURRENT APPROPRIATION - DEFINITE - AVAILABLE IN PRIOR YEAR (ADVANCE FUNDING TO PRIOR YEAR)
- (11-40.29-40.00-D-G) ADVANCE FUNDING TO PRIOR YEAR - GENERAL AND TRUST FUND - DISCRETIONARY - GRANTS TO STATE AND LOCAL GOVERNMENTS
- (11-40.29-40.00-D-F) ADVANCE FUNDING TO PRIOR YEAR - GENERAL AND TRUST FUND - DISCRETIONARY - OTHER FEDERAL PROGRAMS
- (11-40.29-40.00-M-G) ADVANCE FUNDING TO PRIOR YEAR - GENERAL AND TRUST FUND - MANDATORY, APPROPRIATIONS COMMITTEE - GRANTS TO STATE AND LOCAL GOVERNMENTS
- (11-40.29-40.00-M-F) ADVANCE FUNDING TO PRIOR YEAR - GENERAL AND TRUST FUND - MANDATORY, APPROPRIATIONS COMMITTEE - OTHER FEDERAL PROGRAMS
- (11-40.29-40.00-U-G) ADVANCE FUNDING TO PRIOR YEAR - GENERAL AND TRUST FUND - MANDATORY, AUTHORIZING COMMITTEE - GRANTS TO STATE AND LOCAL GOVERNMENTS
- (11-40.29-40.00-U-F) ADVANCE FUNDING TO PRIOR YEAR - GENERAL AND TRUST FUND - MANDATORY, AUTHORIZING COMMITTEE - OTHER FEDERAL PROGRAMS

- (11-40.47) CURRENT APPROPRIATION APPLIED TO REDUCE DEBT RELATING TO AUTHORITY TO BORROW
- (11-40.47-40.00-D) CURRENT APPROPRIATION - DEFINITE - APPLIED TO REDUCE DEBT RELATING TO AUTHORITY TO BORROW - GENERAL AND TRUST FUNDS - DISCRETIONARY
  - (11-40.47-40.00-M) CURRENT APPROPRIATION - DEFINITE - APPLIED TO REDUCE DEBT RELATING TO AUTHORITY TO BORROW - GENERAL AND TRUST FUNDS - MANDATORY, APPROPRIATIONS COMMITTEE
  - (11-40.47-40.00-U) CURRENT APPROPRIATION - DEFINITE - APPLIED TO REDUCE DEBT RELATING TO AUTHORITY TO BORROW - GENERAL AND TRUST FUNDS - MANDATORY, AUTHORIZING COMMITTEE
  - (11-40.47-40.05-D) CURRENT APPROPRIATION - INDEFINITE - APPLIED TO REDUCE DEBT RELATING TO AUTHORITY TO BORROW - GENERAL AND TRUST FUNDS - DISCRETIONARY
  - (11-40.47-40.05-M) CURRENT APPROPRIATION - INDEFINITE - APPLIED TO REDUCE DEBT RELATING TO AUTHORITY TO BORROW - GENERAL AND TRUST FUNDS - MANDATORY, APPROPRIATIONS COMMITTEE
  - (11-40.47-40.05-U) CURRENT APPROPRIATION - INDEFINITE - APPLIED TO REDUCE DEBT RELATING TO AUTHORITY TO BORROW - GENERAL AND TRUST FUNDS - MANDATORY, AUTHORIZING COMMITTEE
- (11-40.49) CURRENT APPROPRIATION TO LIQUIDATE CONTRACT AUTHORITY
- (7304-COL05-TC\*10-CA-D) CURRENT APPROPRIATION TO LIQUIDATE CONTRACT AUTHORITY - DEFINITE
  - (11-40.49-40.00-D) CURRENT APPROPRIATION - DEFINITE - TO LIQUIDATE CONTRACT AUTHORITY - GENERAL AND TRUST FUNDS - DISCRETIONARY
  - (11-40.49-40.00-M) CURRENT APPROPRIATION - DEFINITE - TO LIQUIDATE CONTRACT AUTHORITY - GENERAL AND TRUST FUNDS - MANDATORY, APPROPRIATIONS COMMITTEE
  - (11-40.49-40.00-U) CURRENT APPROPRIATION - DEFINITE - TO LIQUIDATE CONTRACT AUTHORITY - GENERAL AND TRUST FUNDS - MANDATORY, AUTHORIZING COMMITTEE

- (7304-COL05-TC\*10-CA-I) CURRENT APPROPRIATION TO LIQUIDATE CONTRACT AUTHORITY - INDEFINITE
  - (11-40.49-40.05-D) CURRENT APPROPRIATION - INDEFINITE - TO LIQUIDATE CONTRACT AUTHORITY - GENERAL AND TRUST FUNDS - DISCRETIONARY
  - (11-40-49-40.05-M) CURRENT APPROPRIATION - INDEFINITE - TO LIQUIDATE CONTRACT AUTHORITY - GENERAL AND TRUST FUNDS - MANDATORY, APPROPRIATIONS COMMITTEE
  - (11-40.49-40.05-U) CURRENT APPROPRIATION - INDEFINITE - TO LIQUIDATE CONTRACT AUTHORITY - GENERAL AND TRUST FUNDS - MANDATORY, AUTHORIZING COMMITTEE
- (11-40.50) WITHDRAWAL OF CURRENT APPROPRIATION TO LIQUIDATE CONTRACT AUTHORITY
  - (7304-COL06-TC30-CA-D) WITHDRAWAL OF CURRENT APPROPRIATION TO LIQUIDATE CONTRACT AUTHORITY - DEFINITE
    - (11-40.50-40.00-D) WITHDRAWAL OF CURRENT APPROPRIATION - DEFINITE - TO LIQUIDATE CONTRACT AUTHORITY - GENERAL AND TRUST FUNDS - DISCRETIONARY
    - (11-40.50-40.00-M) WITHDRAWAL OF CURRENT APPROPRIATION - DEFINITE - TO LIQUIDATE CONTRACT AUTHORITY - GENERAL AND TRUST FUNDS - MANDATORY, APPROPRIATIONS COMMITTEE
    - (11-40.50-40.00-U) WITHDRAWAL OF CURRENT APPROPRIATION - DEFINITE - TO LIQUIDATE CONTRACT AUTHORITY - GENERAL AND TRUST FUNDS - MANDATORY, AUTHORIZING COMMITTEE
  - (7304-COL06-TC30-CA-I) WITHDRAWAL OF CURRENT APPROPRIATION TO LIQUIDATE CONTRACT AUTHORITY - INDEFINITE
    - (11-40.50-40.05-D) WITHDRAWAL OF CURRENT APPROPRIATION - INDEFINITE - TO LIQUIDATE CONTRACT AUTHORITY - GENERAL AND TRUST FUNDS - DISCRETIONARY
    - (11-40.50-40.05-M) WITHDRAWAL OF CURRENT APPROPRIATION - INDEFINITE - TO LIQUIDATE CONTRACT AUTHORITY - GENERAL AND TRUST FUNDS - MANDATORY, APPROPRIATIONS COMMITTEE

(11-40.50-40.05-U)	WITHDRAWAL OF CURRENT APPROPRIATION - INDEFINITE - TO LIQUIDATE CONTRACT AUTHORITY - GENERAL AND TRUST FUNDS - MANDATORY, AUTHORIZING COMMITTEE
(11-43.00)	CURRENT APPROPRIATION - ADJUSTED
(11-43.00-D)	CURRENT APPROPRIATION - ADJUSTED - DEFINITE
(BPS-A-43.00-D-D-G)	CURRENT APPROPRIATION - DEFINITE - DISCRETIONARY - GRANTS TO STATE AND LOCAL GOVERNMENTS
(BPS-A-43.00-D-D-F)	CURRENT APPROPRIATION - ADJUSTED - DEFINITE - DISCRETIONARY - OTHER FEDERAL PROGRAMS
(BPS-A-43.00-D-M-G)	CURRENT APPROPRIATION - ADJUSTED - DEFINITE - MANDATORY, APPROPRIATIONS COMMITTEE - GRANTS TO STATE AND LOCAL GOVERNMENTS
(BPS-A-43.00-D-M-F)	CURRENT APPROPRIATION - ADJUSTED - DEFINITE - MANDATORY, APPROPRIATIONS COMMITTEE - OTHER FEDERAL PROGRAMS
(BPS-A-43.00-D-U-G)	CURRENT APPROPRIATION - ADJUSTED - DEFINITE - MANDATORY, AUTHORIZING COMMITTEE - GRANTS TO STATE AND LOCAL GOVERNMENTS
(BPS-A-43.00-D-U-F)	CURRENT APPROPRIATION - ADJUSTED - DEFINITE - MANDATORY, AUTHORIZING COMMITTEE - OTHER FEDERAL PROGRAMS
(11-43.00-I)	CURRENT APPROPRIATION - ADJUSTED - INDEFINITE - SPECIAL FUNDS
(BPS-A-43.00-I-D-G)	CURRENT APPROPRIATION - INDEFINITE - DISCRETIONARY - GRANTS TO STATE AND LOCAL GOVERNMENTS
(BPS-A-43.00-I-D-F)	CURRENT APPROPRIATION - ADJUSTED - INDEFINITE - DISCRETIONARY - OTHER FEDERAL PROGRAMS
(BPS-A-43.00-I-M-G)	CURRENT APPROPRIATION - ADJUSTED - INDEFINITE - MANDATORY, APPROPRIATIONS COMMITTEE - GRANTS TO STATE AND LOCAL GOVERNMENTS

(BPS-A-43.00-I-M-F)	CURRENT APPROPRIATION - ADJUSTED - INDEFINITE - MANDATORY, APPROPRIATIONS COMMITTEE - OTHER FEDERAL PROGRAMS
(BPS-A-43.00-I-U-G)	CURRENT APPROPRIATION - ADJUSTED - INDEFINITE - MANDATORY, AUTHORIZING COMMITTEE - GRANTS TO STATE AND LOCAL GOVERNMENTS
(BPS-A-43.00-I-U-F)	CURRENT APPROPRIATION - ADJUSTED - INDEFINITE - MANDATORY, AUTHORIZING COMMITTEE - OTHER FEDERAL PROGRAMS
(W-TC10-D)	PERMANENT APPROPRIATION - DEFINITE
(11-60.00)	PERMANENT APPROPRIATION - DEFINITE - GENERAL AND TRUST FUNDS
(BPA-A-60.00-D-G)	PERMANENT APPROPRIATION - DEFINITE - GENERAL AND TRUST FUND - DISCRETIONARY - GRANTS TO STATE AND LOCAL GOVERNMENTS
(BPS-A-60.00-D-F)	PERMANENT APPROPRIATION - DEFINITE - GENERAL AND TRUST FUND - DISCRETIONARY - OTHER FEDERAL PROGRAMS
(BPS-A-60.00-M-G)	PERMANENT APPROPRIATION - DEFINITE - GENERAL AND TRUST FUND - MANDATORY, APPROPRIATIONS COMMITTEE - GRANTS TO STATE AND LOCAL GOVERNMENTS
(BPS-A-60.00-M-F)	PERMANENT APPROPRIATION - DEFINITE - GENERAL AND TRUST FUND - MANDATORY, APPROPRIATIONS COMMITTEE - OTHER FEDERAL PROGRAMS
(BPS-A-60.00-U-G)	PERMANENT APPROPRIATION - DEFINITE - GENERAL AND TRUST FUND - MANDATORY, AUTHORIZING COMMITTEE - GRANTS TO STATE AND LOCAL GOVERNMENTS
(BPS-A-60.00-U-F)	PERMANENT APPROPRIATION - DEFINITE - GENERAL AND TRUST FUND - MANDATORY, AUTHORIZING COMMITTEE - OTHER FEDERAL PROGRAMS
(11-60.20)	PERMANENT APPROPRIATION - DEFINITE - SPECIAL FUNDS
(BPA-A-60.20-D-G)	PERMANENT APPROPRIATION - DEFINITE - SPECIAL FUNDS - DISCRETIONARY - GRANTS TO STATE AND LOCAL GOVERNMENTS

(BPS-A-60.20-D-F)	PERMANENT APPROPRIATION - DEFINITE - SPECIAL FUNDS - DISCRETIONARY - OTHER FEDERAL PROGRAMS
(BPS-A-60.20-M-G)	PERMANENT APPROPRIATION - DEFINITE - SPECIAL FUNDS - MANDATORY, APPROPRIATIONS COMMITTEE - GRANTS TO STATE AND LOCAL GOVERNMENTS
(BPS-A-60.20-M-F)	PERMANENT APPROPRIATION - DEFINITE - SPECIAL FUNDS - MANDATORY, APPROPRIATIONS COMMITTEE - OTHER FEDERAL PROGRAMS
(BPS-A-60.20-U-G)	PERMANENT APPROPRIATION - DEFINITE - SPECIAL FUNDS - MANDATORY, AUTHORIZING COMMITTEE - GRANTS TO STATE AND LOCAL GOVERNMENTS
(BPS-A-60.20-U-F)	PERMANENT APPROPRIATION - DEFINITE - SPECIAL FUNDS - MANDATORY, AUTHORIZING COMMITTEE - OTHER FEDERAL PROGRAMS
(W-TC10-I)	PERMANENT APPROPRIATION - INDEFINITE
(11-60.05)	PERMANENT APPROPRIATION - INDEFINITE - GENERAL AND TRUST FUNDS
(BPA-A-60.05-D-G)	PERMANENT APPROPRIATION - INDEFINITE - GENERAL AND TRUST FUND - DISCRETIONARY - GRANTS TO STATE AND LOCAL GOVERNMENTS
(BPS-A-60.05-D-F)	PERMANENT APPROPRIATION - INDEFINITE - GENERAL AND TRUST FUND - DISCRETIONARY - OTHER FEDERAL PROGRAMS
(BPS-A-60.05-M-G)	PERMANENT APPROPRIATION - INDEFINITE - GENERAL AND TRUST FUND - MANDATORY, APPROPRIATIONS COMMITTEE - GRANTS TO STATE AND LOCAL GOVERNMENTS
(BPS-A-60.05-M-F)	PERMANENT APPROPRIATION - INDEFINITE - GENERAL AND TRUST FUND - MANDATORY, APPROPRIATIONS COMMITTEE - OTHER FEDERAL PROGRAMS
(BPS-A-60.05-U-G)	PERMANENT APPROPRIATION - INDEFINITE - GENERAL AND TRUST FUND - MANDATORY, AUTHORIZING COMMITTEE - GRANTS TO STATE AND LOCAL GOVERNMENTS

(BPS-A-60.05-U-F)	PERMANENT APPROPRIATION - INDEFINITE - GENERAL AND TRUST FUND - MANDATORY, AUTHORIZING COMMITTEE - OTHER FEDERAL PROGRAMS
(11-60.25)	PERMANENT APPROPRIATION - INDEFINITE - SPECIAL FUNDS
(BPA-A-60.25-D-G)	PERMANENT APPROPRIATION - INDEFINITE - SPECIAL FUNDS - DISCRETIONARY - GRANTS TO STATE AND LOCAL GOVERNMENTS
(BPS-A-60.25-D-F)	PERMANENT APPROPRIATION - INDEFINITE - SPECIAL FUNDS - DISCRETIONARY - OTHER FEDERAL PROGRAMS
(BPS-A-60.25-M-G)	PERMANENT APPROPRIATION - INDEFINITE - SPECIAL FUNDS - MANDATORY, APPROPRIATIONS COMMITTEE - GRANTS TO STATE AND LOCAL GOVERNMENTS
(BPS-A-60.25-M-F)	PERMANENT APPROPRIATION - INDEFINITE - SPECIAL FUNDS - MANDATORY, APPROPRIATIONS COMMITTEE - OTHER FEDERAL PROGRAMS
(BPS-A-60.25-U-G)	PERMANENT APPROPRIATION - INDEFINITE - SPECIAL FUNDS - MANDATORY, AUTHORIZING COMMITTEE - GRANTS TO STATE AND LOCAL GOVERNMENTS
(BPS-A-60.25-U-F)	PERMANENT APPROPRIATION - INDEFINITE - SPECIAL FUNDS - MANDATORY, AUTHORIZING COMMITTEE - OTHER FEDERAL PROGRAMS
(W-TC*10-D)	PERMANENT APPROPRIATION - DEFINITE, RESCINDED
(W-TC*10-I)	PERMANENT APPROPRIATION - INDEFINITE, RESCINDED
(11-60.47)	PERMANENT APPROPRIATION APPLIED TO REDUCE DEBT RELATING TO AUTHORITY TO BORROW
(11-60.47-60.00-D)	PERMANENT APPROPRIATION - DEFINITE - APPLIED TO REDUCE DEBT RELATING TO AUTHORITY TO BORROW - GENERAL AND TRUST FUNDS - DISCRETIONARY
(11-60.47-60.00-M)	PERMANENT APPROPRIATION - DEFINITE - APPLIED TO REDUCE DEBT RELATING TO AUTHORITY TO BORROW - GENERAL AND TRUST FUNDS - MANDATORY, APPROPRIATIONS COMMITTEE

- (11-60.47-60.00-U) PERMANENT APPROPRIATION - DEFINITE - APPLIED TO REDUCE DEBT RELATING TO AUTHORITY TO BORROW - GENERAL AND TRUST FUNDS - MANDATORY, AUTHORIZING COMMITTEE
- (11-60.47-60.05-D) PERMANENT APPROPRIATION - INDEFINITE - APPLIED TO REDUCE DEBT RELATING TO AUTHORITY TO BORROW - GENERAL AND TRUST FUNDS - DISCRETIONARY
- (11-60.47-60.05-M) PERMANENT APPROPRIATION - INDEFINITE - APPLIED TO REDUCE DEBT RELATING TO AUTHORITY TO BORROW - GENERAL AND TRUST FUNDS - MANDATORY, APPROPRIATIONS COMMITTEE
- (11-60.47-60.05-U) PERMANENT APPROPRIATION - INDEFINITE - APPLIED TO REDUCE DEBT RELATING TO AUTHORITY TO BORROW - GENERAL AND TRUST FUNDS - MANDATORY, AUTHORIZING COMMITTEE
- (11-60.49) PERMANENT APPROPRIATION TO LIQUIDATE CONTRACT AUTHORITY
- (7304-COL05-TC\*10-CA-D) PERMANENT APPROPRIATION TO LIQUIDATE CONTRACT AUTHORITY - DEFINITE
- (11-60.49-60.00-D) PERMANENT APPROPRIATION - DEFINITE - TO LIQUIDATE CONTRACT AUTHORITY - GENERAL AND TRUST FUNDS, DISCRETIONARY
- (11-60.49-60.00-M) PERMANENT APPROPRIATION - DEFINITE - TO LIQUIDATE CONTRACT AUTHORITY - GENERAL AND TRUST FUNDS - MANDATORY, APPROPRIATIONS COMMITTEE
- (11-60.49-60.00-U) PERMANENT APPROPRIATION - DEFINITE - TO LIQUIDATE CONTRACT AUTHORITY - GENERAL AND TRUST FUNDS - MANDATORY, AUTHORIZING COMMITTEE
- (7304-COL05-TC\*10-CA-I) PERMANENT APPROPRIATION TO LIQUIDATE CONTRACT AUTHORITY - INDEFINITE
- (11-60.49-60.05-D) PERMANENT APPROPRIATION - INDEFINITE - TO LIQUIDATE CONTRACT AUTHORITY - GENERAL AND TRUST FUNDS, DISCRETIONARY
- (11-60.49-60.05-M) PERMANENT APPROPRIATION - INDEFINITE - TO LIQUIDATE CONTRACT AUTHORITY - GENERAL AND TRUST FUNDS - MANDATORY, APPROPRIATIONS COMMITTEE

(11-60.49-60.05-U)	PERMANENT APPROPRIATION - INDEFINITE - TO LIQUIDATE CONTRACT AUTHORITY - GENERAL AND TRUST FUNDS - MANDATORY, AUTHORIZING COMMITTEE
(11-63.00)	PERMANENT APPROPRIATION - ADJUSTED
(11-63.00-D)	PERMANENT APPROPRIATION - ADJUSTED - DEFINITE
(BPS-A-63.00-D-D-G)	PERMANENT APPROPRIATION - ADJUSTED - DEFINITE - DISCRETIONARY - GRANTS TO STATE AND LOCAL GOVERNMENTS
(BPS-A-63.00-D-D-F)	PERMANENT APPROPRIATION - ADJUSTED - DEFINITE - DISCRETIONARY - OTHER FEDERAL PROGRAMS
(BPS-A-63.00-D-M-G)	PERMANENT APPROPRIATION - ADJUSTED - DEFINITE - MANDATORY, APPROPRIATIONS COMMITTEE - GRANTS TO STATE AND LOCAL GOVERNMENTS
(BPS-A-63.00-D-M-F)	PERMANENT APPROPRIATION - ADJUSTED - DEFINITE - MANDATORY, APPROPRIATIONS COMMITTEE - OTHER FEDERAL PROGRAMS
(BPS-A-63.00-D-U-G)	PERMANENT APPROPRIATION - ADJUSTED - DEFINITE - MANDATORY, AUTHORIZING COMMITTEE - GRANTS TO STATE AND LOCAL GOVERNMENTS
(BPS-A-63.00-D-U-F)	PERMANENT APPROPRIATION - ADJUSTED - DEFINITE - MANDATORY, AUTHORIZING COMMITTEE - OTHER FEDERAL PROGRAMS
(11-63.00-I)	PERMANENT APPROPRIATION - ADJUSTED - INDEFINITE
(BPS-A-63.00-I-D-G)	PERMANENT APPROPRIATION - ADJUSTED - INDEFINITE - DISCRETIONARY - GRANTS TO STATE AND LOCAL GOVERNMENTS
(BPS-A-63.00-I-D-F)	PERMANENT APPROPRIATION - ADJUSTED - INDEFINITE - DISCRETIONARY - OTHER FEDERAL PROGRAMS
(BPS-A-63.00-I-M-G)	PERMANENT APPROPRIATION - ADJUSTED - INDEFINITE - MANDATORY, APPROPRIATIONS COMMITTEE - GRANTS TO STATE AND LOCAL GOVERNMENTS

(BPS-A-63.00-I-M-F) PERMANENT APPROPRIATION - ADJUSTED -  
INDEFINITE - MANDATORY, APPROPRIATIONS  
COMMITTEE - OTHER FEDERAL PROGRAMS

(BPS-A-63.00-I-U-G) PERMANENT APPROPRIATION - ADJUSTED -  
INDEFINITE - MANDATORY, AUTHORIZING  
COMMITTEE - GRANTS TO STATE AND LOCAL  
GOVERNMENTS

(BPS-A-63.00-I-U-F) PERMANENT APPROPRIATION - ADJUSTED -  
INDEFINITE - MANDATORY, AUTHORIZING  
COMMITTEE - OTHER FEDERAL PROGRAMS

(11-85.00) (W-TC10) DEFICIENCY APPROPRIATION

**APPROPRIATION ANTICIPATED**

(34-1B) APPROPRIATION ANTICIPATED (INDEFINITE)

**OTHER NEW AUTHORITY**

(34-1C) OTHER NEW AUTHORITY

(11-47.00) CURRENT AUTHORITY TO BORROW - DEFINITE

(BPS-A-47.00-D) CURRENT AUTHORITY TO BORROW - DEFINITE -  
DISCRETIONARY

(BPS-A-47.00-M) CURRENT AUTHORITY TO BORROW - DEFINITE -  
MANDATORY, APPROPRIATIONS COMMITTEE

(BPS-A-47.00-U) CURRENT AUTHORITY TO BORROW - DEFINITE -  
MANDATORY, AUTHORIZING COMMITTEE

(2108-COL03-D-TC19-951) CURRENT AUTHORITY TO BORROW - DEFINITE -  
FROM THE TREASURY

(2108-COL03-D-TC19-962) CURRENT AUTHORITY TO BORROW - DEFINITE -  
FROM THE PUBLIC

(11-47.05) CURRENT AUTHORITY TO BORROW - INDEFINITE

(BPS-A-47.05-D) CURRENT AUTHORITY TO BORROW - INDEFINITE -  
DISCRETIONARY

(BPS-A-47.05-M) CURRENT AUTHORITY TO BORROW - INDEFINITE -  
MANDATORY, APPROPRIATIONS COMMITTEE

(BPS-A-47.05-U) CURRENT AUTHORITY TO BORROW - INDEFINITE -  
MANDATORY, AUTHORIZING COMMITTEE

(2108-COL03-I-TC19-951) CURRENT AUTHORITY TO BORROW - INDEFINITE -  
FROM THE TREASURY

(2108-COL03-I-TC19-962) CURRENT AUTHORITY TO BORROW - INDEFINITE -  
FROM THE PUBLIC

(2108-COL03-D-TC\*19) CURRENT AUTHORITY TO BORROW - DEFINITE -  
RESCINDED

(2108-COL03-I-TC\*19) CURRENT AUTHORITY TO BORROW - INDEFINITE -  
RESCINDED

(11-49.00) (7304-COL04-D-TC10)  
CURRENT CONTRACT AUTHORITY - DEFINITE

(BPS-A-49.00-D) CURRENT CONTRACT AUTHORITY - DEFINITE -  
DISCRETIONARY

(BPS-A-49.00-M)	CURRENT CONTRACT AUTHORITY - DEFINITE - MANDATORY, APPROPRIATIONS COMMITTEE
(BPS-A-49.00-U)	CURRENT CONTRACT AUTHORITY -DEFINITE - MANDATORY, AUTHORIZING COMMITTEE
(11-49.05) (7304-COL04-I-TC10)	CURRENT CONTRACT AUTHORITY - INDEFINITE
(BPS-A-49.05-D)	CURRENT CONTRACT AUTHORITY - INDEFINITE - DISCRETIONARY
(BPS-A-49.05-M)	CURRENT CONTRACT AUTHORITY - INDEFINITE - MANDATORY, APPROPRIATIONS COMMITTEE
(BPS-A-49.05-U)	CURRENT CONTRACT AUTHORITY -INDEFINITE - MANDATORY, AUTHORIZING COMMITTEE
(7304-COL06-D-TC30)	CURRENT CONTRACT AUTHORITY - DEFINITE - RESCINDED
(7304-COL06-I-TC30)	CURRENT CONTRACT AUTHORITY - INDEFINITE - RESCINDED
(W-TC14-D)	REAPPROPRIATION OF CURRENT APPROPRIATION - DEFINITE
(11-50.00)	REAPPROPRIATION OF CURRENT APPROPRIATION - DEFINITE - GENERAL AND TRUST FUNDS
(BPS-A-50.00-D-G)	REAPPROPRIATION OF CURRENT APPROPRIATION - DEFINITE - GENERAL AND TRUST FUND - DISCRETIONARY - GRANTS TO STATE AND LOCAL GOVERNMENTS
(BPS-A-50.00-D-F)	REAPPROPRIATION OF CURRENT APPROPRIATION - DEFINITE - GENERAL AND TRUST FUND - DISCRETIONARY - OTHER FEDERAL PROGRAMS
(BPS-A-50.00-M-G)	REAPPROPRIATION OF CURRENT APPROPRIATION - DEFINITE - GENERAL AND TRUST FUND - MANDATORY, APPROPRIATIONS COMMITTEE - GRANTS TO STATE AND LOCAL GOVERNMENTS
(BPS-A-50.00-M-F)	REAPPROPRIATION OF CURRENT APPROPRIATION - DEFINITE - GENERAL AND TRUST FUND - MANDATORY, APPROPRIATIONS COMMITTEE - OTHER FEDERAL PROGRAMS

(BPS-A-50.00-U-G)	REAPPROPRIATION OF CURRENT APPROPRIATION - DEFINITE - GENERAL AND TRUST FUND - MANDATORY, AUTHORIZING COMMITTEE - GRANTS TO STATE AND LOCAL GOVERNMENTS
(BPS-A-50.00-U-F)	REAPPROPRIATION OF CURRENT APPROPRIATION - DEFINITE - GENERAL AND TRUST FUND - MANDATORY, AUTHORIZING COMMITTEE - OTHER FEDERAL PROGRAMS
(11-50.20)	REAPPROPRIATION OF CURRENT APPROPRIATION - DEFINITE - SPECIAL FUNDS
(BPS-A-50.20-D-G)	REAPPROPRIATION OF CURRENT APPROPRIATION - DEFINITE - SPECIAL FUND - DISCRETIONARY - GRANTS TO STATE AND LOCAL GOVERNMENTS
(BPS-A-50.20-D-F)	REAPPROPRIATION OF CURRENT APPROPRIATION - DEFINITE - SPECIAL FUND - DISCRETIONARY - OTHER FEDERAL PROGRAMS
(BPS-A-50.20-M-G)	REAPPROPRIATION OF CURRENT APPROPRIATION - DEFINITE - SPECIAL FUND - MANDATORY, APPROPRIATIONS COMMITTEE - GRANTS TO STATE AND LOCAL GOVERNMENTS
(BPS-A-50.20-M-F)	REAPPROPRIATION OF CURRENT APPROPRIATION - DEFINITE - SPECIAL FUND - MANDATORY, APPROPRIATIONS COMMITTEE - OTHER FEDERAL PROGRAMS
(BPS-A-50.20-U-G)	REAPPROPRIATION OF CURRENT APPROPRIATION - DEFINITE - SPECIAL FUND - MANDATORY, AUTHORIZING COMMITTEE - GRANTS TO STATE AND LOCAL GOVERNMENTS
(BPS-A-50.20-U-F)	REAPPROPRIATION OF CURRENT APPROPRIATION - DEFINITE - SPECIAL FUND - MANDATORY, AUTHORIZING COMMITTEE - OTHER FEDERAL PROGRAMS
(W-TC14-I)	REAPPROPRIATION OF CURRENT APPROPRIATION - INDEFINITE
(11-50.05)	REAPPROPRIATION OF CURRENT APPROPRIATION - INDEFINITE - GENERAL AND TRUST FUNDS
(BPS-A-50.05-D-G)	REAPPROPRIATION OF CURRENT APPROPRIATION - INDEFINITE - GENERAL AND TRUST FUND - DISCRETIONARY - GRANTS TO STATE AND LOCAL GOVERNMENTS

(BPS-A-50.05-D-F)	REAPPROPRIATION OF CURRENT APPROPRIATION - INDEFINITE - GENERAL AND TRUST FUND - DISCRETIONARY - OTHER FEDERAL PROGRAMS
(BPS-A-50.05-M-G)	REAPPROPRIATION OF CURRENT APPROPRIATION - INDEFINITE - GENERAL AND TRUST FUND - MANDATORY, APPROPRIATIONS COMMITTEE - GRANTS TO STATE AND LOCAL GOVERNMENTS
(BPS-A-50.05-M-F)	REAPPROPRIATION OF CURRENT APPROPRIATION - INDEFINITE - GENERAL AND TRUST FUND - MANDATORY, APPROPRIATIONS COMMITTEE - OTHER FEDERAL PROGRAMS
(BPS-A-50.05-U-G)	REAPPROPRIATION OF CURRENT APPROPRIATION - INDEFINITE - GENERAL AND TRUST FUND - MANDATORY, AUTHORIZING COMMITTEE - GRANTS TO STATE AND LOCAL GOVERNMENTS
(BPS-A-50.05-U-F)	REAPPROPRIATION OF CURRENT APPROPRIATION - INDEFINITE - GENERAL AND TRUST FUND - MANDATORY, AUTHORIZING COMMITTEE - OTHER FEDERAL PROGRAMS
(11-50.25)	REAPPROPRIATION OF CURRENT APPROPRIATION - INDEFINITE - SPECIAL FUNDS
(BPS-A-50.25-D-G)	REAPPROPRIATION OF CURRENT APPROPRIATION - INDEFINITE - SPECIAL FUND - DISCRETIONARY - GRANTS TO STATE AND LOCAL GOVERNMENTS
(BPS-A-50.25-D-F)	REAPPROPRIATION OF CURRENT APPROPRIATION - INDEFINITE - SPECIAL FUND - DISCRETIONARY - OTHER FEDERAL PROGRAMS
(BPS-A-50.25-M-G)	REAPPROPRIATION OF CURRENT APPROPRIATION - INDEFINITE - SPECIAL FUND - MANDATORY, APPROPRIATIONS COMMITTEE - GRANTS TO STATE AND LOCAL GOVERNMENTS
(BPS-A-50.25-M-F)	REAPPROPRIATION OF CURRENT APPROPRIATION - INDEFINITE - SPECIAL FUND - MANDATORY, APPROPRIATIONS COMMITTEE - OTHER FEDERAL PROGRAMS
(BPS-A-50.25-U-G)	REAPPROPRIATION OF CURRENT APPROPRIATION - INDEFINITE - SPECIAL FUND - MANDATORY, AUTHORIZING COMMITTEE - GRANTS TO STATE AND LOCAL GOVERNMENTS

(BPS-A-50.25-U-F)	REAPPROPRIATION OF CURRENT APPROPRIATION - INDEFINITE - SPECIAL FUND - MANDATORY, AUTHORIZING COMMITTEE - OTHER FEDERAL PROGRAMS
(W-TC*14-D)	REAPPROPRIATION OF CURRENT APPROPRIATION - DEFINITE, RESCINDED
(W-TC*14-I)	REAPPROPRIATION OF CURRENT APPROPRIATION - INDEFINITE, RESCINDED
(11-53.00)	REAPPROPRIATION - ADJUSTED
(11-53.00-D)	REAPPROPRIATION OF CURRENT APPROPRIATION - ADJUSTED - DEFINITE
(BPS-A-53.00-D-D-G)	REAPPROPRIATION OF CURRENT APPROPRIATION - ADJUSTED - DEFINITE - DISCRETIONARY - GRANTS TO STATE AND LOCAL GOVERNMENTS
(BPS-A-53.00-D-D-F)	REAPPROPRIATION OF CURRENT APPROPRIATION - ADJUSTED - DEFINITE - DISCRETIONARY - OTHER FEDERAL PROGRAMS
(BPS-A-53.00-D-M-G)	REAPPROPRIATION OF CURRENT APPROPRIATION - ADJUSTED - DEFINITE - MANDATORY, APPROPRIATIONS COMMITTEE - GRANTS TO STATE AND LOCAL GOVERNMENTS
(BPS-A-53.00-D-M-F)	REAPPROPRIATION OF CURRENT APPROPRIATION - ADJUSTED - DEFINITE - MANDATORY, APPROPRIATIONS COMMITTEE - OTHER FEDERAL PROGRAMS
(BPS-A-53.00-D-U-G)	REAPPROPRIATION OF CURRENT APPROPRIATION - ADJUSTED - DEFINITE - MANDATORY, AUTHORIZING COMMITTEE - GRANTS TO STATE AND LOCAL GOVERNMENTS
(BPS-A-53.00-D-U-F)	REAPPROPRIATION OF CURRENT APPROPRIATION - ADJUSTED - DEFINITE - MANDATORY, AUTHORIZING COMMITTEE - OTHER FEDERAL PROGRAMS
(11-53.00-I)	REAPPROPRIATION OF CURRENT APPROPRIATION - ADJUSTED - INDEFINITE
(BPS-A-53.00-I-D-G)	REAPPROPRIATION OF CURRENT APPROPRIATION - ADJUSTED - INDEFINITE - DISCRETIONARY - GRANTS TO STATE AND LOCAL GOVERNMENTS

(BPS-A-53.00-I-D-F)	REAPPROPRIATION OF CURRENT APPROPRIATION - ADJUSTED - INDEFINITE - DISCRETIONARY - OTHER FEDERAL PROGRAMS
(BPS-A-53.00-I-M-G)	REAPPROPRIATION OF CURRENT APPROPRIATION - ADJUSTED - INDEFINITE - MANDATORY, APPROPRIATIONS COMMITTEE - GRANTS TO STATE AND LOCAL GOVERNMENTS
(BPS-A-53.00-I-M-F)	REAPPROPRIATION OF CURRENT APPROPRIATION - ADJUSTED - INDEFINITE - MANDATORY, APPROPRIATIONS COMMITTEE - OTHER FEDERAL PROGRAMS
(BPS-A-53.00-I-U-G)	REAPPROPRIATION OF CURRENT APPROPRIATION - ADJUSTED - INDEFINITE - MANDATORY, AUTHORIZING COMMITTEE - GRANTS TO STATE AND LOCAL GOVERNMENTS
(BPS-A-53.00-I-U-F)	REAPPROPRIATION OF CURRENT APPROPRIATION - ADJUSTED - INDEFINITE - MANDATORY, AUTHORIZING COMMITTEE - OTHER FEDERAL PROGRAMS
(11-64.00) (224-TC71/21) (BPS-A-64.00)	PROCEEDS OF LOAN ASSET SALES WITH RECOURSE - PERMANENT AUTHORITY - INDEFINITE
(11-64.47-I) (BPS-64.47-I)	PROCEEDS OF LOAN ASSET SALES WITH RECOURSE - PORTION APPLIED TO DEBT REDUCTION
(11-67.10)	PERMANENT AUTHORITY TO BORROW - DEFINITE
(BPS-A-67.10-D)	PERMANENT AUTHORITY TO BORROW - DEFINITE - DISCRETIONARY
(BPS-A-67.10-M)	PERMANENT AUTHORITY TO BORROW - DEFINITE - MANDATORY, APPROPRIATIONS COMMITTEE
(BPS-A-67.10-U)	PERMANENT AUTHORITY TO BORROW - DEFINITE - MANDATORY, AUTHORIZING COMMITTEE
(2108-COL03-D-TC19-951)	PERMANENT AUTHORITY TO BORROW - DEFINITE - FROM THE TREASURY
(2108-COL03-D-TC19-962)	PERMANENT AUTHORITY TO BORROW - DEFINITE - FROM THE PUBLIC
(11-67.15)	PERMANENT AUTHORITY TO BORROW - INDEFINITE
(BPS-A-67.15-D)	PERMANENT AUTHORITY TO BORROW - INDEFINITE - DISCRETIONARY

(BPS-A-67.15-M)	PERMANENT AUTHORITY TO BORROW - INDEFINITE - MANDATORY, APPROPRIATIONS COMMITTEE
(BPS-A-67.15-U)	PERMANENT AUTHORITY TO BORROW - INDEFINITE - MANDATORY, AUTHORIZING COMMITTEE
(2108-COL03-I-TC19-951)	PERMANENT AUTHORITY TO BORROW - INDEFINITE - FROM THE TREASURY
(2108-COL03-I-TC19-962)	PERMANENT AUTHORITY TO BORROW - INDEFINITE - FROM THE PUBLIC
(2108-COL03-D-TC*19)	PERMANENT AUTHORITY TO BORROW - DEFINITE - RESCINDED
(2108-COL03-I-TC*19)	PERMANENT AUTHORITY TO BORROW - INDEFINITE - RESCINDED
(11-67.16)	PERMANENT AUTHORITY TO BORROW - INDEFINITE - DIRECT LOAN
(BPS-A-67.16-D)	PERMANENT AUTHORITY TO BORROW - INDEFINITE - DIRECT LOAN - DISCRETIONARY
(BPS-A-67.16-M)	PERMANENT AUTHORITY TO BORROW - INDEFINITE - DIRECT LOAN - MANDATORY, APPROPRIATIONS COMMITTEE
(BPS-A-67.16-U)	PERMANENT AUTHORITY TO BORROW - INDEFINITE - DIRECT LOAN - MANDATORY, AUTHORIZING COMMITTEE
(2108-COL03-I-TC19-951)	PERMANENT AUTHORITY TO BORROW - INDEFINITE - FROM THE TREASURY
(2108-COL03-I-TC19-962)	PERMANENT AUTHORITY TO BORROW - INDEFINITE - FROM THE PUBLIC
(2108-COL03-D-TC*19)	PERMANENT AUTHORITY TO BORROW - DEFINITE - DIRECT LOAN - RESCINDED
(2108-COL03-I-TC*19)	PERMANENT AUTHORITY TO BORROW - INDEFINITE - DIRECT LOAN - RESCINDED
(11-69.10) (7304-COL04-D-TC10)	PERMANENT CONTRACT AUTHORITY - DEFINITE
(BPS-A-69.10-D)	PERMANENT CONTRACT AUTHORITY - DEFINITE - DISCRETIONARY
(BPS-A-69.10-M)	PERMANENT CONTRACT AUTHORITY - DEFINITE - MANDATORY, APPROPRIATIONS COMMITTEE

(BPS-A-69.10-U)	PERMANENT CONTRACT AUTHORITY - DEFINITE - MANDATORY, AUTHORIZING COMMITTEE
(11-69.15) (7304-COL04-I-TC10)	PERMANENT CONTRACT AUTHORITY - INDEFINITE
(BPS-A-69.15-D)	PERMANENT CONTRACT AUTHORITY - INDEFINITE - DISCRETIONARY
(BPS-A-69.15-M)	PERMANENT CONTRACT AUTHORITY - INDEFINITE - MANDATORY, APPROPRIATIONS COMMITTEE
(BPS-A-69.15-U)	PERMANENT CONTRACT AUTHORITY - INDEFINITE - MANDATORY, AUTHORIZING COMMITTEE
(7304-COL06-D-TC30)	PERMANENT CONTRACT AUTHORITY - DEFINITE - RESCINDED
(7304-COL06-I-TC30)	PERMANENT CONTRACT AUTHORITY - INDEFINITE - RESCINDED
(11-68.00)	SPENDING AUTHORITY FOR OFFSETTING COLLECTIONS
(BPS-A-6800-D-U-G)	SPENDING AUTHORITY FOR OFFSETTING COLLECTION - DEFINITE - MANDATORY, AUTHORIZING COMMITTEE - GRANTS TO STATE AND LOCAL GOVERNMENTS
(BPS-A-6800-D-U-F)	SPENDING AUTHORITY FOR OFFSETTING COLLECTION - DEFINITE - MANDATORY, AUTHORIZING COMMITTEE - OTHER FEDERAL PROGRAMS
(BPS-A-6800-I-U-G)	SPENDING AUTHORITY FOR OFFSETTING COLLECTION - INDEFINITE - MANDATORY, AUTHORIZING COMMITTEE - GRANTS TO STATE AND LOCAL GOVERNMENT
(BPS-A-6800-I-U-F)	SPENDING AUTHORITY FOR OFFSETTING COLLECTION - INDEFINITE - MANDATORY, AUTHORIZING COMMITTEE - OTHER FEDERAL PROGRAMS
(11-68.85)	SPENDING AUTHORITY FOR OFFSETTING COLLECTIONS - PORTION NOT AVAILABLE FOR OBLIGATION
(11-68.90)	SPENDING AUTHORITY FOR OFFSETTING COLLECTIONS - ADJUSTED
(BPS-A-6890-D-U-G)	SPENDING AUTHORITY FOR OFFSETTING COLLECTION - DEFINITE - MANDATORY, AUTHORIZING COMMITTEE - ADJUSTED - GRANTS TO STATE AND LOCAL GOVERNMENTS

(BPS-A-6890-D-U-F)	SPENDING AUTHORITY FOR OFFSETTING COLLECTION - DEFINITE - MANDATORY, AUTHORIZING COMMITTEE - ADJUSTED - OTHER FEDERAL PROGRAMS
(BPS-A-6890-I-U-G)	SPENDING AUTHORITY FOR OFFSETTING COLLECTION - INDEFINITE - MANDATORY, AUTHORIZING COMMITTEE - ADJUSTED - GRANTS TO STATE AND LOCAL GOVERNMENT
(BPS-A-6890-I-U-F)	SPENDING AUTHORITY FOR OFFSETTING COLLECTION - INDEFINITE - MANDATORY, AUTHORIZING COMMITTEE - ADJUSTED - OTHER FEDERAL PROGRAMS
(11-88.90)(BPS-A-8890)	TOTAL OFFSETTING COLLECTIONS
(11-88.00)	OFFSETTING COLLECTIONS FROM FEDERAL FUNDS
(11-88.10)	OFFSETTING COLLECTIONS FROM UNREALIZED DISCOUNTS
(11-88.20)	OFFSETTING COLLECTIONS - INTEREST ON TREASURY SECURITIES
(11-88.30)	OFFSETTING COLLECTIONS FROM TRUST FUNDS
(11-88.40)	OFFSETTING COLLECTIONS FROM NON-FEDERAL SOURCES
(11-88.50)	OFFSETTING COLLECTIONS FROM OFF-BUDGET FEDERAL ACCOUNTS
(224-TC17)	AVAILABLE RECEIPTS - SPECIAL AND TRUST FUND ACCOUNTS

**DRUG CONTROL PROGRAMS—SPECIAL REQUIREMENTS**

**DATA ELEMENTS (AGENCY LEVEL):**

- (INFO-DRG-BA-100) TOTAL BUDGET AUTHORITY FOR ALL AGENCY  
"PROGRAMS"/"PROGRAM ACTIVITIES" WITH DRUG  
CONTROL ACTIVITIES
- (INFO-DRG-BA-110) BUDGET AUTHORITY FOR EACH AGENCY  
"PROGRAM"/"PROGRAM ACTIVITY" WITH DRUG  
CONTROL ACTIVITIES
- (INFO-DRG-BA-200) TOTAL BUDGET AUTHORITY FOR DRUG CONTROL  
ACTIVITIES FOR THE AGENCY
- (INFO-DRG-BA-210) BUDGET AUTHORITY FOR DRUG CONTROL ACTIVITIES  
IN EACH AGENCY "PROGRAM"/"PROGRAM ACTIVITY"  
USED FOR DRUG CONTROL ACTIVITIES

**DATA ELEMENTS (BUDGET ACCOUNT LEVEL):**

- (INFO-DRG-BA-001) BUDGET AUTHORITY - DRUG CONTROL - INTERDICTION
- (INFO-DRG-BA-002) BUDGET AUTHORITY - DRUG CONTROL - INVESTIGATIONS
- (INFO-DRG-BA-003) BUDGET AUTHORITY - DRUG CONTROL - INTERNATIONAL
- (INFO-DRG-BA-004) BUDGET AUTHORITY - DRUG CONTROL - PROSECUTION
- (INFO-DRG-BA-005) BUDGET AUTHORITY - DRUG CONTROL - CORRECTIONS
- (INFO-DRG-BA-006) BUDGET AUTHORITY - DRUG CONTROL - INTELLIGENCE
- (INFO-DRG-BA-007) BUDGET AUTHORITY - DRUG CONTROL -STATE AND LOCAL  
ASSISTANCE
- (INFO-DRG-BA-008) BUDGET AUTHORITY - DRUG CONTROL - RESEARCH AND  
DEVELOPMENT
- (INFO-DRG-BA-009) BUDGET AUTHORITY - DRUG CONTROL - REGULATORY  
AND COMPLIANCE
- (INFO-DRG-BA-0010) BUDGET AUTHORITY - DRUG CONTROL - PREVENTION
- (INFO-DRG-BA-0011) BUDGET AUTHORITY - DRUG CONTROL - TREATMENT

**RESEARCH AND DEVELOPMENT PROGRAMS — SPECIAL REQUIREMENTS**

**DATA ELEMENTS (AGENCY AND/OR BUREAU LEVELS):**

(INFO-R&D-BA-199)	TOTAL BUDGET AUTHORITY FOR CONDUCT OF RESEARCH AND DEVELOPMENT
(INFO-R&D-BA-103)	BUDGET AUTHORITY FOR RESEARCH
(INFO-R&D-BA-101)	BUDGET AUTHORITY FOR BASIC RESEARCH
(INFO-R&D-BA-102)	BUDGET AUTHORITY FOR APPLIED RESEARCH
(INFO-R&D-BA-104)	BUDGET AUTHORITY FOR DEVELOPMENT
(INFO-R&D-BA-204)	BUDGET AUTHORITY FOR R&D PERFORMED BY COLLEGES AND UNIVERSITIES
(INFO-R&D-BA-301)	BUDGET AUTHORITY FOR R&D FACILITIES
(INFO-R&D-BA-CC1) (INFO-R&D-BA-CC2) (INFO-R&D-BA-CCN)	BUDGET AUTHORITY FOR R&D CROSSCUTTING FUNCTION, _____

**TECHNOLOGY TRANSFER — SPECIAL REQUIREMENTS**

**DATA ELEMENTS:**

(INFO-TTF-BA-001)	FUNDS ALLOCATED TO TECHNOLOGY TRANSFER
(INFO-TTF-BA-002)	FUNDS ALLOCATED TO ORTAS
(INFO-TTF-BA-003)	FUNDS ALLOCATED TO FLC
(INFO-TTF-BA-004)	ROYALTY AND OTHER INCOME FROM ALL LICENSES
(INFO-TTF-BA-005)	ROYALTY AND OTHER INCOME FROM LAB LICENSES
(INFO-TTF-BA-006)	ROYALTIES PAID FEDERAL EMPLOYEE INVENTORS
(INFO-TTF-BA-007)	ROYALTIES PAID GOVERNMENT CONTRACTOR INVENTORS
(INFO-TTF-BA-008)	CASH AWARDS PAID FEDERAL EMPLOYEE INVENTORS
(INFO-TTF-BA-009)	CASH AWARDS PAID GOVERNMENT CONTRACTOR INVENTORS
(INFO-TTF-VL-001)	VALUE, CASH AND NONCASH, OF ACTIVE CRADAs
(INFO-TTF-VL-002)	VALUE, CASH AND NONCASH, OF CRADAs WITH FOREIGN BUSINESS ENTITY
(INFO-TTF-VL-003)	VALUE, CASH AND NONCASH, OF CRADAs WITH SMALL BUSINESS
(INFO-TTF-VL-004)	FEDERAL FUNDS INVESTED IN CRADAs
(INFO-TTF-VL-005)	NONFEDERAL FUNDS INVESTED IN CRADAs

**MANAGEMENT INFORMATION; HIGH RISK AREAS — SPECIAL REQUIREMENTS**

**DATA ELEMENTS (AGENCY LEVEL):**

(INFO-MHR-BA-100) TOTAL BUDGET AUTHORITY FOR HIGH RISK AREA, \_\_\_\_\_

(INFO-MHR-BA-101) BUDGET AUTHORITY FOR HIGH RISK AREA, \_\_\_\_\_,  
PLANNING

(INFO-MHR-BA-102) BUDGET AUTHORITY FOR HIGH RISK AREA, \_\_\_\_\_,  
IMPLEMENTING

(INFO-MHR-BA-103) BUDGET AUTHORITY FOR HIGH RISK AREA, \_\_\_\_\_,  
VALIDATING

(INFO-MHR-BA-121) BUDGET AUTHORITY FOR HIGH RISK AREA, \_\_\_\_.

(INFO-MHR-BA-122) BUDGET ACCOUNT \_\_\_\_\_, ACCOUNT TITLE, \_\_\_\_\_

(INFO-MHR-BA-12N)

**MANAGEMENT INFORMATION: MANAGEMENT CONTROL — SPECIAL REQUIREMENTS**

**DATA ELEMENTS (AGENCY LEVEL):**

(INFO-MMC-BA-100)	TOTAL BUDGET AUTHORITY FOR MANAGEMENT CONTROL
(INFO-MMC-BA-111)	BUDGET AUTHORITY — CENTRAL MANAGEMENT CONTROL STAFF
(INFO-MMC-BA-112)	BUDGET AUTHORITY — CENTRAL AUDIT FOLLOW-UP STAFF
(INFO-MMC-BA-121)	BUDGET AUTHORITY — SUPPORT MANAGEMENT CONTROL STAFF
(INFO-MMC-BA-122)	BUDGET AUTHORITY — SUPPORT AUDIT FOLLOW-UP STAFF

**MANAGEMENT INFORMATION: FINANCIAL MANAGEMENT SYSTEMS — SPECIAL REQUIREMENTS**

**DATA ELEMENTS (AGENCY LEVEL):**

(INFO-MFM-BA-00)	BUDGET AUTHORITY - FINANCIAL MANAGEMENT SYSTEMS
(INFO-MFM-BA-01)	BUDGET AUTHORITY - FINANCIAL MANAGEMENT SYSTEMS - PRIMARY
(INFO-MFM-BA-02)	BUDGET AUTHORITY - FINANCIAL MANAGEMENT SYSTEMS - ADMINISTRATIVE
(INFO-MFM-BA-03)	BUDGET AUTHORITY - FINANCIAL MANAGEMENT SYSTEMS - PROGRAM

**FEDERAL FACILITIES ENVIRONMENTAL CLEANUP AND COMPLIANCE — SPECIAL REQUIREMENTS**

**DATA ELEMENTS (AGENCY AND/OR BUREAU LEVEL):**

(INFO-ENV-BA-001)	BUDGET AUTHORITY, CORRECTIVE ACTION, RCRA
(INFO-ENV-BA-002)	BUDGET AUTHORITY, LARGE CLOSURES, RCRA
(INFO-ENV-BA-003)	BUDGET AUTHORITY, NPL SITES, CERCLA
(INFO-ENV-BA-004)	BUDGET AUTHORITY, NON-NPL SITES, CERCLA
(INFO-ENV-BA-005)	BUDGET AUTHORITY, SITE STUDIES, RCRA
(INFO-ENV-BA-006)	BUDGET AUTHORITY, SMALL CLOSURES, RCRA
(INFO-ENV-BA-007)	BUDGET AUTHORITY, LUST, RCRA
(INFO-ENV-BA-008)	BUDGET AUTHORITY, SITE STUDIES, CERCLA
(INFO-ENV-BA-009)	BUDGET AUTHORITY, AIR POLLUTION CONTROLS, CAA
(INFO-ENV-BA-010)	BUDGET AUTHORITY, WATER POLLUTION CONTROLS, CWA

INVENTORY OF CENTRAL AGENCY REQUIREMENTS  
FOR FINANCIAL INFORMATION—  
STANDARD TERMS AND DEFINITIONS

**NEW BUDGET AUTHORITY**  
**LISTING OF STANDARD DATA ELEMENTS WITH DEFINITIONS**

**BUDGET AUTHORITY**

(11-39.00) BUDGET AUTHORITY

Amount of all new budget authority when more than one type is used ("zero" when no budget authority is required). This includes amounts of spending authority for any offsetting collections credited to the account and available for obligation; in this case, the title of this data element should be BUDGET AUTHORITY (GROSS).

(11-89.00) BUDGET AUTHORITY, NET

Amount of all new budget authority less the amount of offsetting collections credited to the account. This data element is not used when offsetting collections are not credited to the account; in that case (11-39.00) BUDGET AUTHORITY is used.

**APPROPRIATION**

(34-1A) BUDGET AUTHORITY: APPROPRIATION REALIZED

Amount of appropriations specified in an appropriation act (including the annualized level of appropriations warranted by Treasury pursuant to a continuing resolution) or in a substantive act and becoming available on or after October 1 of the fiscal year.

(W-TC10-D) CURRENT APPROPRIATION - DEFINITE

Amount of definite, current appropriation (appropriation resulting from congressional action per the request of new budget authority for the year involved).

(11-40.00) CURRENT APPROPRIATION - DEFINITE - GENERAL  
AND TRUST FUNDS

Amount of definite, current appropriation for general and trust funds.

(BPS-A-40.00-D-G) CURRENT APPROPRIATION - DEFINITE -  
GENERAL AND TRUST FUND - DISCRETIONARY -  
GRANTS TO STATE AND LOCAL GOVERNMENTS

Amount of definite, current appropriation for general and trust funds categorized as "discretionary per appropriations committee" and applicable to grants to State and local governments.

(BPS-A-40.00-D-F) CURRENT APPROPRIATION - DEFINITE -  
GENERAL AND TRUST FUND - DISCRETIONARY -  
OTHER FEDERAL PROGRAMS

Amount of definite, current appropriation for general and trust funds categorized as  
"discretionary per appropriations committee" and applicable to other federal  
programs.

(BPS-A-40.00-M-G) CURRENT APPROPRIATION - DEFINITE -  
GENERAL AND TRUST FUND - MANDATORY,  
APPROPRIATIONS COMMITTEE - GRANTS TO  
STATE AND LOCAL GOVERNMENTS

Amount of definite, current appropriation for general and trust funds categorized as  
"mandatory per appropriations committee" and applicable to grants to state and local  
governments.

(BPS-A-40.00-M-F) CURRENT APPROPRIATION - DEFINITE -  
GENERAL AND TRUST FUND - MANDATORY,  
APPROPRIATIONS COMMITTEE - OTHER  
FEDERAL PROGRAMS

Amount of definite, current appropriation for general and trust funds categorized as  
"mandatory per appropriations committee" and applicable to other federal programs.

(11-40.20) CURRENT APPROPRIATION - DEFINITE - SPECIAL  
FUNDS

Amount of definite, current appropriation for special funds.

(BPS-A-40.20-D-G) CURRENT APPROPRIATION - DEFINITE - SPECIAL  
FUND - DISCRETIONARY - GRANTS TO STATE  
AND LOCAL GOVERNMENTS

Amount of definite, current appropriation for special funds categorized as  
"discretionary per appropriations committee" and applicable to grants to State and  
local governments.

(BPS-A-40.20-D-F) CURRENT APPROPRIATION - DEFINITE - SPECIAL  
FUND - DISCRETIONARY - OTHER FEDERAL  
PROGRAMS

Amount of definite, current appropriation for special funds categorized as  
"discretionary per appropriations committee" and applicable to other federal  
programs.

(BPS-A-40.20-M-G) CURRENT APPROPRIATION - DEFINITE - SPECIAL  
FUND - MANDATORY, APPROPRIATIONS  
COMMITTEE - GRANTS TO STATE AND LOCAL  
GOVERNMENTS

Amount of definite, current appropriation for special funds categorized as "mandatory per appropriations committee" and applicable to grants to state and local governments.

(BPS-A-40.20-M-F) CURRENT APPROPRIATION - DEFINITE - SPECIAL  
FUND - MANDATORY, APPROPRIATIONS  
COMMITTEE - OTHER FEDERAL PROGRAMS

Amount of definite, current appropriation for special funds categorized as "mandatory per appropriations committee" and applicable to other federal programs.

(W-TC10-I) CURRENT APPROPRIATION - INDEFINITE

Amount of indefinite, current appropriation (appropriation resulting from congressional action) per the request of new budget authority for the year involved.

(11-40.05) CURRENT APPROPRIATION - INDEFINITE - GENERAL  
AND TRUST FUNDS

Amount of indefinite, current appropriation for general and trust funds.

(BPS-A-40.05-D-G) CURRENT APPROPRIATION - INDEFINITE -  
GENERAL AND TRUST FUND - DISCRETIONARY -  
GRANTS TO STATE AND LOCAL GOVERNMENTS

Amount of indefinite, current appropriation for general and trust funds categorized as "discretionary per appropriations committee" and applicable to grants to State and local governments.

(BPS-A-40.05-D-F) CURRENT APPROPRIATION - INDEFINITE -  
GENERAL AND TRUST FUND - DISCRETIONARY -  
OTHER FEDERAL PROGRAMS

Amount of indefinite, current appropriation for general and trust funds categorized as "discretionary per appropriations committee" and applicable to other federal programs.

(BPS-A-40.05-M-G) CURRENT APPROPRIATION - INDEFINITE -  
GENERAL AND TRUST FUND - MANDATORY,  
APPROPRIATIONS COMMITTEE - GRANTS TO  
STATE AND LOCAL GOVERNMENTS

Amount of indefinite, current appropriation for general and trust funds categorized as "mandatory per appropriations committee" and applicable to grants to state and local governments.

(BPS-A-40.05-M-F)            CURRENT APPROPRIATION - INDEFINITE -  
GENERAL AND TRUST FUND - MANDATORY,  
APPROPRIATIONS COMMITTEE - OTHER  
FEDERAL PROGRAMS

Amount of indefinite, current appropriation for general and trust funds categorized as  
"mandatory per appropriations committee" and applicable to other federal programs.

(11-40.25)                    CURRENT APPROPRIATION - INDEFINITE - SPECIAL  
FUNDS

Amount of indefinite, current appropriation for special funds.

(BPS-A-40.25-D-G)            CURRENT APPROPRIATION - INDEFINITE -  
SPECIAL FUND - DISCRETIONARY - GRANTS TO  
STATE AND LOCAL GOVERNMENTS

Amount of indefinite, current appropriation for special funds categorized as  
"discretionary per appropriations committee" and applicable to grants to State and  
local governments.

(BPS-A-40.25-D-F)            CURRENT APPROPRIATION - INDEFINITE -  
SPECIAL FUND - DISCRETIONARY - OTHER  
FEDERAL PROGRAMS

Amount of indefinite, current appropriation for special funds categorized as  
"discretionary per appropriations committee" and applicable to other federal  
programs.

(BPS-A-40.25-M-G)            CURRENT APPROPRIATION - INDEFINITE -  
SPECIAL FUND - MANDATORY, APPROPRIATIONS  
COMMITTEE - GRANTS TO STATE AND LOCAL  
GOVERNMENTS

Amount of indefinite, current appropriation for special funds categorized as  
"mandatory per appropriations committee" and applicable to grants to state and local  
governments.

(BPS-A-40.25-M-F)            CURRENT APPROPRIATION - INDEFINITE -  
SPECIAL FUND - MANDATORY, APPROPRIATIONS  
COMMITTEE - OTHER FEDERAL PROGRAMS

Amount of indefinite, current appropriation for special funds categorized as  
"mandatory per appropriations committee" and applicable to other federal programs.

(W-TC\*10-D)                    CURRENT APPROPRIATION - DEFINITE, RESCINDED

Amount of unobligated balances of definite, current appropriations rescinded by  
legislation prior to the time when the authority would otherwise lapse.

**(W-TC\*10-I) CURRENT APPROPRIATION - INDEFINITE, RESCINDED**

Amount of unobligated balances of indefinite, current appropriations rescinded by legislation prior to the time when the authority would otherwise lapse. For the "past-year" data, OMB includes this amount in (11-40.XX), as appropriate.

**(11-40.28) (W-TC10) CURRENT APPROPRIATION - DEFINITE - AVAILABLE FROM SUBSEQUENT YEAR (ADVANCE FUNDING) FROM SUBSEQUENT YEAR)**

Amount of the succeeding year's appropriation made available as obligational authority in the preceding year by the Congress (advance funding from subsequent year). This amount increases the budget authority for the preceding year and decreases the budget authority for the succeeding year. The following sub-data elements are not reporting requirements per se, but agencies will need them when "Current Appropriation-Adjusted (11-43.00)" and its sub-data elements are required.

**(11-40.28-40.00-D-G) ADVANCE FUNDING FROM SUBSEQUENT YEAR - GENERAL AND TRUST FUND - DISCRETIONARY - GRANTS TO STATE AND LOCAL GOVERNMENTS**

Amount of advance funding from subsequent year for general and trust funds categorized as "discretionary per appropriations committee" and applicable to grants to state and local governments.

**(11-40.28-40.00-D-F) ADVANCE FUNDING FROM SUBSEQUENT YEAR - GENERAL AND TRUST FUND - DISCRETIONARY - OTHER FEDERAL PROGRAMS**

Amount of advance funding from subsequent year for general and trust funds categorized as "discretionary per appropriations committee" and applicable to other federal programs.

**(11-40.28-40.00-M-G) ADVANCE FUNDING FROM SUBSEQUENT YEAR - GENERAL AND TRUST FUND - MANDATORY, APPROPRIATIONS COMMITTEE - GRANTS TO STATE AND LOCAL GOVERNMENTS**

Amount of advance funding from subsequent year for general and trust funds categorized as "mandatory per appropriations committee" and applicable to grants to state and local governments.

**(11-40.28-40.00-M-F) ADVANCE FUNDING FROM SUBSEQUENT YEAR - GENERAL AND TRUST FUND - MANDATORY, APPROPRIATIONS COMMITTEE - OTHER FEDERAL PROGRAMS**

Amount of advance funding from subsequent year for general and trust funds categorized as "mandatory per appropriations committee" and applicable to other federal programs.

(11-40.28-40.00-U-G)      ADVANCE FUNDING FROM SUBSEQUENT YEAR -  
GENERAL AND TRUST FUND - MANDATORY,  
AUTHORIZING COMMITTEE - GRANTS TO STATE AND  
LOCAL GOVERNMENTS

Amount of advance funding from subsequent year for general and trust funds categorized as "mandatory per authorizing committee" and applicable to grants to state and local governments.

(11-40.28-40.00-U-F)      ADVANCE FUNDING FROM SUBSEQUENT YEAR -  
GENERAL AND TRUST FUND - MANDATORY,  
AUTHORIZING COMMITTEE - OTHER FEDERAL  
PROGRAMS

Amount of advance funding from subsequent year for general and trust funds categorized as "mandatory per authorizing committee" and applicable to other federal programs.

(11-40.29) (W-TC10-PY)      CURRENT APPROPRIATION - DEFINITE - AVAILABLE IN  
PRIOR YEAR (ADVANCE FUNDING TO PRIOR YEAR)

Amount of one year's appropriation that is deducted from the amount available for that year and made available as obligational authority in the preceding year by the Congress (advanced funding to prior year). At the time of enactment, this amount decreased the budget authority for the year for which it was appropriated and increased the budget authority for the preceding year. The following sub-data elements are not reporting requirements per se, but agencies will need them when "Current Appropriation-Adjusted (11-43.00)" and its sub-data elements are required.

(11-40.29-40.00-D-G)      ADVANCE FUNDING TO PRIOR YEAR - GENERAL AND  
TRUST FUND - DISCRETIONARY - GRANTS TO STATE  
AND LOCAL GOVERNMENTS

Amount of advance funding to prior year for general and trust funds categorized as "discretionary per appropriations committee" and applicable to grants to state and local governments.

(11-40.29-40.00-D-F)      ADVANCE FUNDING TO PRIOR YEAR - GENERAL AND  
TRUST FUND - DISCRETIONARY - OTHER FEDERAL  
PROGRAMS

Amount of advance funding to prior year for general and trust funds categorized as "discretionary per appropriations committee" and applicable to other federal programs.

(11-40.29-40.00-M-G)      ADVANCE FUNDING TO PRIOR YEAR - GENERAL AND  
TRUST FUND - MANDATORY, APPROPRIATIONS  
COMMITTEE - GRANTS TO STATE AND LOCAL  
GOVERNMENTS

Amount of advance funding to prior year for general and trust funds categorized as "mandatory per appropriations committee" and applicable to grants to state and local governments.

**(11-40.29-40.00-M-F) ADVANCE FUNDING TO PRIOR YEAR - GENERAL AND TRUST FUND - MANDATORY, APPROPRIATIONS COMMITTEE - OTHER FEDERAL PROGRAMS**

Amount of advance funding to prior year for general and trust funds categorized as "mandatory per appropriations committee" and applicable to other federal programs.

**(11-40.29-40.00-U-G) ADVANCE FUNDING TO PRIOR YEAR - GENERAL AND TRUST FUND - MANDATORY, AUTHORIZING COMMITTEE - GRANTS TO STATE AND LOCAL GOVERNMENTS**

Amount of advance funding to prior year for general and trust funds categorized as "mandatory per authorizing committee" and applicable to grants to state and local governments.

**(11-40.29-40.00-U-F) ADVANCE FUNDING TO PRIOR YEAR - GENERAL AND TRUST FUND - MANDATORY, AUTHORIZING COMMITTEE - OTHER FEDERAL PROGRAMS**

Amount of advance funding to prior year for general and trust funds categorized as "mandatory per authorizing committee" and applicable to other federal programs.

**(11-40.47) CURRENT APPROPRIATION APPLIED TO REDUCE DEBT RELATING TO AUTHORITY TO BORROW**

Amount of current appropriation to liquidate debt that was incurred due to borrowing authority (portion of the current appropriation that is specified for liquidating debt in the appropriation language). The following sub-data elements are not reporting requirements per se, but agencies will need them when "Current Appropriation-Adjusted (11-43.00)" and its sub-data elements are required.

**(11-40.47-40.00-D) CURRENT APPROPRIATION - DEFINITE - APPLIED TO REDUCE DEBT RELATING TO AUTHORITY TO BORROW - GENERAL AND TRUST FUNDS - DISCRETIONARY**

Amount of definite, current appropriation to liquidate debt that was incurred due to borrowing authority (portion of the current appropriation that is specified for liquidating debt in the appropriation language) for general and trust funds categorized as "discretionary per appropriations committee."

**(11-40.47-40.00-M) CURRENT APPROPRIATION - DEFINITE - APPLIED TO REDUCE DEBT RELATING TO AUTHORITY TO BORROW - GENERAL AND TRUST FUNDS - MANDATORY, APPROPRIATIONS COMMITTEE**

Amount of definite, current appropriation to liquidate debt that was incurred due to borrowing authority (portion of the current appropriation that is specified for liquidating debt in the appropriation language) for general and trust funds categorized as "mandatory per appropriations committee."

(11-40.47-40.00-U) CURRENT APPROPRIATION - DEFINITE - APPLIED TO  
REDUCE DEBT RELATING TO AUTHORITY TO  
BORROW - GENERAL AND TRUST FUNDS -  
MANDATORY, AUTHORIZING COMMITTEE

Amount of definite, current appropriation to liquidate debt that was incurred due to borrowing authority (portion of the current appropriation that is specified for liquidating debt in the appropriation language) for general and trust funds categorized as "mandatory per authorizing committee."

(11-40.47-40.05-D) CURRENT APPROPRIATION - INDEFINITE - APPLIED  
TO REDUCE DEBT RELATING TO AUTHORITY TO  
BORROW - GENERAL AND TRUST FUNDS -  
DISCRETIONARY

Amount of indefinite, current appropriation to liquidate debt that was incurred due to borrowing authority (portion of the current appropriation that is specified for liquidating debt in the appropriation language) for general and trust funds categorized as "discretionary per appropriations committee."

(11-40.47-40.05-M) CURRENT APPROPRIATION - INDEFINITE - APPLIED  
TO REDUCE DEBT RELATING TO AUTHORITY TO  
BORROW - GENERAL AND TRUST FUNDS -  
MANDATORY, APPROPRIATIONS COMMITTEE

Amount of indefinite, current appropriation to liquidate debt that was incurred due to borrowing authority (portion of the current appropriation that is specified for liquidating debt in the appropriation language) for general and trust funds categorized as "mandatory per appropriations committee."

(11-40.47-40.05-U) CURRENT APPROPRIATION - INDEFINITE - APPLIED  
TO REDUCE DEBT RELATING TO AUTHORITY TO  
BORROW - GENERAL AND TRUST FUNDS -  
MANDATORY, AUTHORIZING COMMITTEE

Amount of indefinite, current appropriation to liquidate debt that was incurred due to borrowing authority (portion of the current appropriation that is specified for liquidating debt in the appropriation language) for general and trust funds categorized as "mandatory per authorizing committee."

(11-40.49) CURRENT APPROPRIATION TO LIQUIDATE CONTRACT  
AUTHORITY

Amount of current appropriation to liquidate contract authority (portion of the current appropriation that is specified for liquidating contract authority in the appropriation language). This means that obligations incurred under contract authority can now be paid.

**(7304-COL05-TC\*10-CA-D) CURRENT APPROPRIATION TO LIQUIDATE  
CONTRACT AUTHORITY - DEFINITE**

Amount of definite, current appropriation to liquidate contract authority (portion of the current appropriation that is specified for liquidating contract authority in the appropriation language). The following sub-data elements are not reporting requirements per se, but agencies will need them when "Current Appropriation-Adjusted (11-43.00)" and its sub-data elements are required.

**(11-40.49-40.00-D) CURRENT APPROPRIATION - DEFINITE - TO  
LIQUIDATE CONTRACT AUTHORITY - GENERAL  
AND TRUST FUNDS - DISCRETIONARY**

Amount of definite, current appropriation to liquidate contract authority (portion of the current appropriation that is specified for liquidating contract authority in the appropriation language) for general and trust funds categorized as "discretionary per appropriations committee."

**(11-40-49-40.00-M) CURRENT APPROPRIATION - DEFINITE - TO  
LIQUIDATE CONTRACT AUTHORITY - GENERAL  
AND TRUST FUNDS - MANDATORY,  
APPROPRIATIONS COMMITTEE**

Amount of definite, current appropriation to liquidate contract authority (portion of the current appropriation that is specified for liquidating contract authority in the appropriation language) for general and trust funds categorized as "mandatory per appropriations committee."

**(11-40.49-40.00-U) CURRENT APPROPRIATION - DEFINITE - TO  
LIQUIDATE CONTRACT AUTHORITY - GENERAL  
AND TRUST FUNDS - MANDATORY, AUTHORIZING  
COMMITTEE**

Amount of definite, current appropriation to liquidate contract authority (portion of the current appropriation that is specified for liquidating contract authority in the appropriation language) for general and trust funds categorized as "mandatory per authorizing committee."

**(7304-COL05-TC\*10-CA-I) CURRENT APPROPRIATION TO LIQUIDATE CONTRACT  
AUTHORITY - INDEFINITE**

Amount of indefinite, current appropriation to liquidate contract authority (portion of the current appropriation that is specified for liquidating contract authority in the appropriation language). This means that obligations incurred under contract authority can now be paid. The following sub-data elements are not reporting requirements per se, but agencies will need them when "Current Appropriation—Adjusted (11-43.00)" and its sub-data elements are required.

(11-40.49-40.05-D) CURRENT APPROPRIATION - INDEFINITE - TO  
LIQUIDATE CONTRACT AUTHORITY - GENERAL  
AND TRUST FUNDS - DISCRETIONARY

Amount of indefinite, current appropriation to liquidate contract authority (portion of the current appropriation that is specified for liquidating contract authority in the appropriation language) for general and trust funds categorized as "discretionary per appropriations committee."

(11-40.49-40.05-M) CURRENT APPROPRIATION - INDEFINITE - TO  
LIQUIDATE CONTRACT AUTHORITY - GENERAL  
AND TRUST FUNDS - MANDATORY,  
APPROPRIATIONS COMMITTEE

Amount of indefinite, current appropriation to liquidate contract authority (portion of the current appropriation that is specified for liquidating contract authority in the appropriation language) for general and trust funds categorized as "mandatory per appropriations committee."

(11-40.49-40.05-U) CURRENT APPROPRIATION - INDEFINITE - TO  
LIQUIDATE CONTRACT AUTHORITY - GENERAL  
AND TRUST FUNDS - MANDATORY, AUTHORIZING  
COMMITTEE

Amount of indefinite, current appropriation to liquidate contract authority (portion of the current appropriation that is specified for liquidating contract authority in the appropriation language) for general and trust funds categorized as "mandatory per authorizing committee."

(11-40.50) WITHDRAWAL OF CURRENT APPROPRIATION TO  
LIQUIDATE CONTRACT AUTHORITY

Amount of current appropriation to liquidate contract authority that was withdrawn as prescribed by law and/or amount of the appropriation that lapsed due to expiration of availability.

(7304-COL06-TC30-CA-D) WITHDRAWAL OF CURRENT APPROPRIATION TO  
LIQUIDATE CONTRACT AUTHORITY - DEFINITE

Amount of definite, current appropriation to liquidate contract authority that was withdrawn as prescribed by law and/or amount of the definite, current appropriation that lapsed due to expiration of availability. The following sub-data elements are not reporting requirements per se, but agencies will need them when "Current Appropriation-Adjusted (11-43.00)" and its sub-data elements are required.

(11-40.50-40.00-D) WITHDRAWAL OF CURRENT APPROPRIATION -  
DEFINITE - TO LIQUIDATE CONTRACT AUTHORITY  
- GENERAL AND TRUST FUNDS - DISCRETIONARY

Amount of definite, current appropriation to liquidate contract authority that was withdrawn as prescribed by law and/or amount of the appropriation that lapsed due to expiration of availability in the general and trust fund and categorized as "discretionary per appropriations committee."

(11-40.50-40.00-M) WITHDRAWAL OF CURRENT APPROPRIATION -  
DEFINITE - TO LIQUIDATE CONTRACT AUTHORITY  
- GENERAL AND TRUST FUNDS - MANDATORY,  
APPROPRIATIONS COMMITTEE

Amount of definite, current appropriation to liquidate contract authority that was withdrawn as prescribed by law and/or amount of the appropriation that lapsed due to expiration of availability in the general and trust fund and categorized as "mandatory per appropriations committee."

(11-40.50-40.00-U) WITHDRAWAL OF CURRENT APPROPRIATION -  
DEFINITE - TO LIQUIDATE CONTRACT AUTHORITY  
- GENERAL AND TRUST FUNDS - MANDATORY,  
AUTHORIZING COMMITTEE

Amount of definite, current appropriation to liquidate contract authority that was withdrawn as prescribed by law and/or amount of the appropriation that lapsed due to expiration of availability in the general and trust fund and categorized as "mandatory per authorizing committee."

(7304-COL06-TC30-CA-I) WITHDRAWAL OF CURRENT APPROPRIATION TO  
LIQUIDATE CONTRACT AUTHORITY - INDEFINITE

Amount of indefinite, current appropriation to liquidate contract authority that was withdrawn as prescribed by law and/or amount of the indefinite, current appropriation that lapsed due to expiration of availability. The following sub-data elements are not reporting requirements per se, but agencies will need them when "Current Appropriation-Adjusted (11-43.00)" and its sub-data elements are required.

(11-40.50-40.05-D) WITHDRAWAL OF CURRENT APPROPRIATION -  
INDEFINITE - TO LIQUIDATE CONTRACT  
AUTHORITY - GENERAL AND TRUST FUNDS -  
DISCRETIONARY

Amount of indefinite, current appropriation to liquidate contract authority that was withdrawn as prescribed by law and/or amount of the indefinite current appropriation that lapsed due to expiration of availability in the general and trust fund and categorized as "discretionary per appropriations committee."

(11-40.50-40.05-M) WITHDRAWAL OF CURRENT APPROPRIATION -  
INDEFINITE - TO LIQUIDATE CONTRACT  
AUTHORITY - GENERAL AND TRUST FUNDS -  
MANDATORY, APPROPRIATIONS COMMITTEE

Amount of indefinite, current appropriation to liquidate contract authority that was withdrawn as prescribed by law and/or amount of the indefinite current appropriation that lapsed due to expiration of availability in the general and trust fund and categorized as "mandatory per appropriations committee."

(11-40.50-40.05-U) WITHDRAWAL OF CURRENT APPROPRIATION -  
INDEFINITE - TO LIQUIDATE CONTRACT  
AUTHORITY - GENERAL AND TRUST FUNDS -  
MANDATORY, AUTHORIZING COMMITTEE

Amount of indefinite, current appropriation to liquidate contract authority that was withdrawn as prescribed by law and/or amount of the indefinite current appropriation that lapsed due to expiration of availability in the general and trust fund and categorized as "mandatory per authorizing committee."

(11-43.00) CURRENT APPROPRIATION - ADJUSTED

Amount of current appropriation adjusted by any amounts appearing on lines 40.28, 40.29, 40.47, 40.49, 40.50, 41.00, and 42.00 for the past-year. (11-43.00 is used only when one or more of the listed line items were reported.)

(11-43.00-D) CURRENT APPROPRIATION - ADJUSTED - DEFINITE

Amount of definite, current appropriation as adjusted.

(BPS-A-43.00-D-D-G) CURRENT APPROPRIATION - DEFINITE -  
DISCRETIONARY - GRANTS TO STATE AND  
LOCAL GOVERNMENTS

Amount as adjusted of definite, current appropriation categorized as "discretionary per appropriations committee" and applicable to grants to state and local governments.

(BPS-A-43.00-D-D-F) CURRENT APPROPRIATION - ADJUSTED -  
DEFINITE - DISCRETIONARY - OTHER FEDERAL  
PROGRAMS

Amount as adjusted of definite, current appropriation categorized as "discretionary per appropriations committee" and applicable to other federal programs.

(BPS-A-43.00-D-M-G) CURRENT APPROPRIATION - ADJUSTED -  
DEFINITE - MANDATORY, APPROPRIATIONS  
COMMITTEE - GRANTS TO STATE AND LOCAL  
GOVERNMENTS

Amount as adjusted of definite, current appropriation categorized as "mandatory per appropriations committee" and applicable to other federal programs.

(BPS-A-43.00-D-M-F) CURRENT APPROPRIATION - ADJUSTED -  
DEFINITE - MANDATORY, APPROPRIATIONS  
COMMITTEE - OTHER FEDERAL PROGRAMS

Amount as adjusted of definite, current appropriation categorized as "mandatory per appropriations committee" and applicable to other federal programs.

(BPS-A-43.00-D-U-G) CURRENT APPROPRIATION - ADJUSTED -  
DEFINITE - MANDATORY, AUTHORIZING  
COMMITTEE - GRANTS TO STATE AND LOCAL  
GOVERNMENTS

Amount as adjusted of definite, current appropriation categorized as "mandatory per authorizing committee" and applicable to grants to state and local governments.

(BPS-A-43.00-D-U-F) CURRENT APPROPRIATION - ADJUSTED -  
DEFINITE - MANDATORY, AUTHORIZING  
COMMITTEE - OTHER FEDERAL PROGRAMS

Amount as adjusted of definite, current appropriation categorized as "mandatory per authorizing committee" and applicable to other federal programs.

(11-43.00-I) CURRENT APPROPRIATION - ADJUSTED - INDEFINITE  
- SPECIAL FUNDS

Amount of indefinite, current appropriation as adjusted.

(BPS-A-43.00-I-D-G) CURRENT APPROPRIATION - INDEFINITE -  
DISCRETIONARY - GRANTS TO STATE AND  
LOCAL GOVERNMENTS

Amount as adjusted of indefinite, current appropriation categorized as "discretionary per appropriations committee" and applicable to grants to state and local governments.

(BPS-A-43.00-I-D-F) CURRENT APPROPRIATION - ADJUSTED -  
INDEFINITE - DISCRETIONARY - OTHER FEDERAL  
PROGRAMS

Amount as adjusted of indefinite, current appropriation categorized as "discretionary per appropriations committee" and applicable to other federal programs.

(BPS-A-43.00-I-M-G) CURRENT APPROPRIATION - ADJUSTED -  
INDEFINITE - MANDATORY, APPROPRIATIONS  
COMMITTEE - GRANTS TO STATE AND LOCAL  
GOVERNMENTS

Amount as adjusted of indefinite, current appropriation categorized as "mandatory per appropriations committee" and applicable to other federal programs.

(BPS-A-43.00-I-M-F) CURRENT APPROPRIATION - ADJUSTED -  
INDEFINITE - MANDATORY, APPROPRIATIONS  
COMMITTEE - OTHER FEDERAL PROGRAMS

Amount as adjusted of indefinite, current appropriation categorized as "mandatory per appropriations committee" and applicable to other federal programs.

(BPS-A-43.00-I-U-G) CURRENT APPROPRIATION - ADJUSTED -  
INDEFINITE - MANDATORY, AUTHORIZING  
COMMITTEE - GRANTS TO STATE AND LOCAL  
GOVERNMENTS

Amount as adjusted of indefinite, current appropriation categorized as "mandatory per authorizing committee" and applicable to grants to state and local governments.

(BPS-A-43.00-I-U-F) CURRENT APPROPRIATION - ADJUSTED -  
INDEFINITE - MANDATORY, AUTHORIZING  
COMMITTEE - OTHER FEDERAL PROGRAMS

Amount as adjusted of indefinite, current appropriation categorized as "mandatory per authorizing committee" and applicable to other federal programs.

(W-TC10-D) PERMANENT APPROPRIATION - DEFINITE

Amount of definite, permanent appropriation (appropriation that became available without further action by Congress after transmittal of the budget for the year involved, including, if applicable, amounts for liquidating contract authority and for reducing debt resulting from authority to borrow. Note that when budget authority is enacted as permanent authority in subsequent years, it is treated as permanent authority in the first year that it becomes available as well).

(11-60.00) PERMANENT APPROPRIATION - DEFINITE - GENERAL  
AND TRUST FUNDS

Amount of definite, permanent appropriation for general and trust funds.

(BPA-A-60.00-D-G) PERMANENT APPROPRIATION - DEFINITE -  
GENERAL AND TRUST FUND - DISCRETIONARY -  
GRANTS TO STATE AND LOCAL GOVERNMENTS

Amount of definite, permanent appropriation for general and trust funds categorized as "discretionary per appropriations committee" and applicable to grants to state and local governments.

(BPS-A-60.00-D-F) PERMANENT APPROPRIATION - DEFINITE -  
GENERAL AND TRUST FUND - DISCRETIONARY -  
OTHER FEDERAL PROGRAMS

Amount of definite, permanent appropriation for general and trust funds categorized as "discretionary per appropriations committee" and applicable to other federal programs.

(BPS-A-60.00-M-G) PERMANENT APPROPRIATION - DEFINITE -  
GENERAL AND TRUST FUND - MANDATORY,  
APPROPRIATIONS COMMITTEE - GRANTS TO  
STATE AND LOCAL GOVERNMENTS

Amount of definite, permanent appropriation for general and trust funds categorized as "mandatory per appropriations committee" and applicable to grants to state and local governments.

(BPS-A-60.00-M-F) PERMANENT APPROPRIATION - DEFINITE -  
GENERAL AND TRUST FUND - MANDATORY,  
APPROPRIATIONS COMMITTEE - OTHER  
FEDERAL PROGRAMS

Amount of definite, permanent appropriation for general and trust funds categorized as "mandatory per appropriations committee" and applicable to other federal programs.

(BPS-A-60.00-U-G) PERMANENT APPROPRIATION - DEFINITE -  
GENERAL AND TRUST FUND - MANDATORY,  
AUTHORIZING COMMITTEE - GRANTS TO STATE  
AND LOCAL GOVERNMENTS

Amount of definite, permanent appropriation for general and trust funds categorized as "mandatory per authorizing committee" and applicable to grants to state and local governments.

(BPS-A-60.00-U-F) PERMANENT APPROPRIATION - DEFINITE -  
GENERAL AND TRUST FUND - MANDATORY,  
AUTHORIZING COMMITTEE - OTHER FEDERAL  
PROGRAMS

Amount of definite, permanent appropriation for general and trust funds categorized as "mandatory per authorizing committee" and applicable to other federal programs.

(11-60.20) PERMANENT APPROPRIATION - DEFINITE - SPECIAL  
FUNDS

Amount of definite, permanent appropriation for special funds.

(BPA-A-60.20-D-G) PERMANENT APPROPRIATION - DEFINITE -  
SPECIAL FUNDS - DISCRETIONARY - GRANTS TO  
STATE AND LOCAL GOVERNMENTS

Amount of definite, permanent appropriation for special funds categorized as "discretionary per appropriations committee" and applicable to grants to state and local governments.

(BPS-A-60.20-D-F) PERMANENT APPROPRIATION - DEFINITE -  
SPECIAL FUNDS - DISCRETIONARY - OTHER  
FEDERAL PROGRAMS

Amount of definite, permanent appropriation for special funds categorized as "discretionary per appropriations committee" and applicable to other federal programs.

(BPS-A-60.20-M-G)                    PERMANENT APPROPRIATION - DEFINITE -  
SPECIAL FUNDS - MANDATORY,  
APPROPRIATIONS COMMITTEE - GRANTS TO  
STATE AND LOCAL GOVERNMENTS

Amount of definite, permanent appropriation for special funds categorized as  
"mandatory per appropriations committee" and applicable to grants to state and local  
governments.

(BPS-A-60.20-M-F)                    PERMANENT APPROPRIATION - DEFINITE -  
SPECIAL FUNDS - MANDATORY,  
APPROPRIATIONS COMMITTEE - OTHER  
FEDERAL PROGRAMS

Amount of definite, permanent appropriation for special funds categorized as  
"mandatory per appropriations committee" and applicable to other federal programs.

(BPS-A-60.20-U-G)                    PERMANENT APPROPRIATION - DEFINITE -  
SPECIAL FUNDS - MANDATORY, AUTHORIZING  
COMMITTEE - GRANTS TO STATE AND LOCAL  
GOVERNMENTS

Amount of definite, permanent appropriation for special funds categorized as  
"mandatory per authorizing committee" and applicable to grants to state and local  
governments.

(BPS-A-60.20-U-F)                    PERMANENT APPROPRIATION - DEFINITE -  
SPECIAL FUNDS - MANDATORY, AUTHORIZING  
COMMITTEE - OTHER FEDERAL PROGRAMS

Amount of definite, permanent appropriation for special funds categorized as  
"mandatory per authorizing committee" and applicable to other federal programs.

(W-TC10-I)                                PERMANENT APPROPRIATION - INDEFINITE

Amount of indefinite, permanent appropriation (appropriation that became available without  
further action by Congress after transmittal of the budget for the year involved, including, if  
applicable, amounts for liquidating contract authority and for reducing debt resulting from  
authority to borrow. Note that when budget authority is enacted as permanent authority in  
subsequent years, it is treated as permanent authority in the first year that it becomes  
available as well).

(11-60.05)                                PERMANENT APPROPRIATION - INDEFINITE -  
GENERAL AND TRUST FUNDS

Amount of indefinite, permanent appropriation for general and trust funds.

**(BPA-A-60.05-D-G) PERMANENT APPROPRIATION - INDEFINITE -  
GENERAL AND TRUST FUND - DISCRETIONARY -  
GRANTS TO STATE AND LOCAL GOVERNMENTS**

Amount of indefinite, permanent appropriation for general and trust funds categorized as "discretionary per appropriations committee" and applicable to grants to state and local governments.

**(BPS-A-60.05-D-F) PERMANENT APPROPRIATION - INDEFINITE -  
GENERAL AND TRUST FUND - DISCRETIONARY -  
OTHER FEDERAL PROGRAMS**

Amount of indefinite, permanent appropriation for general and trust funds categorized as "discretionary per appropriations committee" and applicable to other federal programs.

**(BPS-A-60.05-M-G) PERMANENT APPROPRIATION - INDEFINITE -  
GENERAL AND TRUST FUND - MANDATORY,  
APPROPRIATIONS COMMITTEE - GRANTS TO  
STATE AND LOCAL GOVERNMENTS**

Amount of indefinite, permanent appropriation for general and trust funds categorized as "mandatory per appropriations committee" and applicable to grants to state and local governments.

**(BPS-A-60.05-M-F) PERMANENT APPROPRIATION - INDEFINITE -  
GENERAL AND TRUST FUND - MANDATORY,  
APPROPRIATIONS COMMITTEE - OTHER  
FEDERAL PROGRAMS**

Amount of indefinite, permanent appropriation for general and trust funds categorized as "mandatory per appropriations committee" and applicable to other federal programs.

**(BPS-A-60.05-U-G) PERMANENT APPROPRIATION - INDEFINITE -  
GENERAL AND TRUST FUND - MANDATORY,  
AUTHORIZING COMMITTEE - GRANTS TO STATE  
AND LOCAL GOVERNMENTS**

Amount of indefinite, permanent appropriation for general and trust funds categorized as "mandatory per authorizing committee" and applicable to grants to state and local governments.

**(BPS-A-60.05-U-F) PERMANENT APPROPRIATION - INDEFINITE -  
GENERAL AND TRUST FUND - MANDATORY,  
AUTHORIZING COMMITTEE - OTHER FEDERAL  
PROGRAMS**

Amount of indefinite, permanent appropriation for general and trust funds categorized as "mandatory per authorizing committee" and applicable to other federal programs.

(11-60.25) PERMANENT APPROPRIATION - INDEFINITE -  
SPECIAL FUNDS

Amount of indefinite, permanent appropriation for special funds.

(BPA-A-60.25-D-G) PERMANENT APPROPRIATION - INDEFINITE -  
SPECIAL FUNDS - DISCRETIONARY - GRANTS TO  
STATE AND LOCAL GOVERNMENTS

Amount of indefinite, permanent appropriation for special funds categorized as  
"discretionary per appropriations committee" and applicable to grants to state and  
local governments.

(BPS-A-60.25-D-F) PERMANENT APPROPRIATION - INDEFINITE -  
SPECIAL FUNDS - DISCRETIONARY - OTHER  
FEDERAL PROGRAMS

Amount of indefinite, permanent appropriation for special funds categorized as  
"discretionary per appropriations committee" and applicable to other federal  
programs.

(BPS-A-60.25-M-G) PERMANENT APPROPRIATION - INDEFINITE -  
SPECIAL FUNDS - MANDATORY,  
APPROPRIATIONS COMMITTEE - GRANTS TO  
STATE AND LOCAL GOVERNMENTS

Amount of indefinite, permanent appropriation for special funds categorized as  
"mandatory per appropriations committee" and applicable to grants to state and local  
governments.

(BPS-A-60.25-M-F) PERMANENT APPROPRIATION - INDEFINITE -  
SPECIAL FUNDS - MANDATORY,  
APPROPRIATIONS COMMITTEE - OTHER  
FEDERAL PROGRAMS

Amount of indefinite, permanent appropriation for special funds categorized as  
"mandatory per appropriations committee" and applicable to other federal programs.

(BPS-A-60.25-U-G) PERMANENT APPROPRIATION - INDEFINITE -  
SPECIAL FUNDS - MANDATORY, AUTHORIZING  
COMMITTEE - GRANTS TO STATE AND LOCAL  
GOVERNMENTS

Amount of indefinite, permanent appropriation for special funds categorized as  
"mandatory per authorizing committee" and applicable to grants to state and local  
governments.

(BPS-A-60.25-U-F) PERMANENT APPROPRIATION - INDEFINITE -  
SPECIAL FUNDS - MANDATORY, AUTHORIZING  
COMMITTEE - OTHER FEDERAL PROGRAMS

Amount of indefinite, permanent appropriation for special funds categorized as  
"mandatory per authorizing committee" and applicable to other federal programs.

**(W-TC\*10-D) PERMANENT APPROPRIATION - DEFINITE, RESCINDED**

Amount of unobligated balances of definite, permanent appropriations rescinded by legislation prior to the time when the authority would otherwise lapse. For the past-year data, OMB includes this amount in (11-60.XX).

**(W-TC\*10-I) PERMANENT APPROPRIATION - INDEFINITE, RESCINDED**

Amount of unobligated balances of indefinite, permanent appropriations rescinded by legislation prior to the time when the authority would otherwise lapse. For the past-year data, OMB includes this amount in (11-60.XX).

**(11-60.47) PERMANENT APPROPRIATION APPLIED TO REDUCE DEBT RELATING TO AUTHORITY TO BORROW**

Amount of permanent appropriation to liquidate debt that was incurred due to borrowing authority (portion of the current appropriation that is specified for liquidating debt in the appropriation language). The following sub-data elements are not reporting requirements, but agencies will need them when "Permanent Appropriation - Adjusted (11-63.00)" and its sub-data elements are required.

**(11-60.47-60.00-D) PERMANENT APPROPRIATION - DEFINITE - APPLIED TO REDUCE DEBT RELATING TO AUTHORITY TO BORROW - GENERAL AND TRUST FUNDS - DISCRETIONARY**

Amount of definite, permanent appropriation to liquidate debt that was incurred due to borrowing authority (portion of the current appropriation that is specified for liquidating debt in the appropriation language) for general and trust funds categorized as "discretionary per appropriations committee."

**(11-60.47-60.00-M) PERMANENT APPROPRIATION - DEFINITE - APPLIED TO REDUCE DEBT RELATING TO AUTHORITY TO BORROW - GENERAL AND TRUST FUNDS - MANDATORY, APPROPRIATIONS COMMITTEE**

Amount of definite, permanent appropriation to liquidate debt that was incurred due to borrowing authority (portion of the current appropriation that is specified for liquidating debt in the appropriation language) for general and trust funds categorized as "mandatory per appropriations committee."

**(11-60.47-60.00-U) PERMANENT APPROPRIATION - DEFINITE - APPLIED TO REDUCE DEBT RELATING TO AUTHORITY TO BORROW - GENERAL AND TRUST FUNDS - MANDATORY, AUTHORIZING COMMITTEE**

Amount of definite, permanent appropriation to liquidate debt that was incurred due to borrowing authority (portion of the current appropriation that is specified for liquidating debt in the appropriation language) for general and trust funds categorized as "mandatory per authorizing committee."

(11-60.47-60.05-D) PERMANENT APPROPRIATION - INDEFINITE -  
APPLIED TO REDUCE DEBT RELATING TO  
AUTHORITY TO BORROW - GENERAL AND TRUST  
FUNDS - DISCRETIONARY

Amount of indefinite, permanent appropriation to liquidate debt that was incurred due to borrowing authority (portion of the current appropriation that is specified for liquidating debt in the appropriation language) for general and trust funds categorized as "discretionary per appropriations committee."

(11-60.47-60.05-M) PERMANENT APPROPRIATION - INDEFINITE -  
APPLIED TO REDUCE DEBT RELATING TO  
AUTHORITY TO BORROW - GENERAL AND TRUST  
FUNDS - MANDATORY, APPROPRIATIONS  
COMMITTEE

Amount of indefinite, permanent appropriation to liquidate debt that was incurred due to borrowing authority (portion of the current appropriation that is specified for liquidating debt in the appropriation language) for general and trust funds categorized as "mandatory per appropriations committee."

(11-60.47-60.05-U) PERMANENT APPROPRIATION - INDEFINITE -  
APPLIED TO REDUCE DEBT RELATING TO  
AUTHORITY TO BORROW - GENERAL AND TRUST  
FUNDS - MANDATORY, AUTHORIZING COMMITTEE

Amount of indefinite, permanent appropriation to liquidate debt that was incurred due to borrowing authority (portion of the current appropriation that is specified for liquidating debt in the appropriation language) for general and trust funds categorized as "mandatory per authorizing committee."

(11-60.49) PERMANENT APPROPRIATION TO LIQUIDATE  
CONTRACT AUTHORITY

Amount of permanent appropriation to liquidate contract authority (portion of the current appropriation that is specified for liquidating contract authority in the appropriation language). This means that obligations incurred under contract authority can now be paid.

(7304-COL05-TC\*10-CA-D) PERMANENT APPROPRIATION TO LIQUIDATE  
CONTRACT AUTHORITY - DEFINITE

Amount of definite, permanent appropriation to liquidate contract authority (portion of the current appropriation that is specified for liquidating contract authority in the appropriation language). The following sub-data elements are not reporting requirements, but agencies will need them when "Permanent Appropriation - Adjusted (11-63.00)" and its sub-data elements are required.

(11-60-49-60.00-D) PERMANENT APPROPRIATION - DEFINITE - TO  
LIQUIDATE CONTRACT AUTHORITY - GENERAL  
AND TRUST FUNDS, DISCRETIONARY

Amount of definite, permanent appropriation to liquidate contract authority (portion of the current appropriation that is specified for liquidating contract authority in the appropriation language) for general and trust funds categorized as "discretionary per appropriations committee."

(11-60.49-60.00-M) PERMANENT APPROPRIATION - DEFINITE - TO  
LIQUIDATE CONTRACT AUTHORITY - GENERAL  
AND TRUST FUNDS - MANDATORY,  
APPROPRIATIONS COMMITTEE

Amount of definite, permanent appropriation to liquidate contract authority (portion of the current appropriation that is specified for liquidating contract authority in the appropriation language) for general and trust funds categorized as "mandatory per appropriations committee."

(11-60.49-60.00-U) PERMANENT APPROPRIATION - DEFINITE - TO  
LIQUIDATE CONTRACT AUTHORITY - GENERAL  
AND TRUST FUNDS - MANDATORY, AUTHORIZING  
COMMITTEE

Amount of definite, permanent appropriation to liquidate contract authority (portion of the current appropriation that is specified for liquidating contract authority in the appropriation language) for general and trust funds categorized as "mandatory per authorizing committee."

(7304-COL05-TC\*10-CA-I) PERMANENT APPROPRIATION TO LIQUIDATE  
CONTRACT AUTHORITY - INDEFINITE

Amount of indefinite, permanent appropriation to liquidate contract authority (portion of the current appropriation that is specified for liquidating contract authority in the appropriation language). The following sub-data elements are not reporting requirements, but agencies will need them when "Permanent Appropriation - Adjusted (11-63.00)" and its sub-data elements are required.

(11-60.49-60.05-D) PERMANENT APPROPRIATION - INDEFINITE - TO  
LIQUIDATE CONTRACT AUTHORITY - GENERAL AND  
TRUST FUNDS, DISCRETIONARY

Amount of indefinite, permanent appropriation to liquidate contract authority (portion of the current appropriation that is specified for liquidating contract authority in the appropriation language) for general and trust funds categorized as "discretionary per appropriations committee."

(11-60.49-60.05-M) PERMANENT APPROPRIATION - INDEFINITE - TO LIQUIDATE CONTRACT AUTHORITY - GENERAL AND TRUST FUNDS - MANDATORY, APPROPRIATIONS COMMITTEE

Amount of indefinite, permanent appropriation to liquidate contract authority (portion of the current appropriation that is specified for liquidating contract authority in the appropriation language) for general and trust funds categorized as "mandatory per appropriations committee."

(11-60.49-60.05-U) PERMANENT APPROPRIATION - INDEFINITE - TO LIQUIDATE CONTRACT AUTHORITY - GENERAL AND TRUST FUNDS - MANDATORY, AUTHORIZING COMMITTEE

Amount of indefinite, permanent appropriation to liquidate contract authority (portion of the current appropriation that is specified for liquidating contract authority in the appropriation language) for general and trust funds categorized as "mandatory per authorizing committee."

(11-63.00) PERMANENT APPROPRIATION - ADJUSTED

Amount representing adjusted permanent appropriation by arriving at the sum of multiple entries on "60" through "62" series of line numbers. (11-63.00 is not used when there is only one entry in the "60" through "62" series.)

(11-63.00-D) PERMANENT APPROPRIATION - ADJUSTED - DEFINITE

Amount of definite, permanent appropriation as adjusted.

(BPS-A-63.00-D-D-G) PERMANENT APPROPRIATION - ADJUSTED - DEFINITE - DISCRETIONARY - GRANTS TO STATE AND LOCAL GOVERNMENTS

Amount as adjusted of definite, permanent appropriation categorized as "discretionary per appropriations committee" and applicable to grants to state and local governments.

(BPS-A-63.00-D-D-F) PERMANENT APPROPRIATION - ADJUSTED - DEFINITE - DISCRETIONARY - OTHER FEDERAL PROGRAMS

Amount as adjusted of definite, permanent appropriation categorized as "discretionary per appropriations committee" and applicable to other federal programs.

(BPS-A-63.00-D-M-G) PERMANENT APPROPRIATION - ADJUSTED -  
DEFINITE - MANDATORY, APPROPRIATIONS  
COMMITTEE - GRANTS TO STATE AND LOCAL  
GOVERNMENTS

Amount as adjusted of definite, permanent appropriation categorized as "mandatory per appropriations committee" and applicable to grants to state and local governments.

(BPS-A-63.00-D-M-F) PERMANENT APPROPRIATION - ADJUSTED -  
DEFINITE - MANDATORY, APPROPRIATIONS  
COMMITTEE - OTHER FEDERAL PROGRAMS

Amount as adjusted of definite, permanent appropriation categorized as "mandatory per appropriations committee" and applicable to other federal programs.

(BPS-A-63.00-D-U-G) PERMANENT APPROPRIATION - ADJUSTED -  
DEFINITE - MANDATORY, AUTHORIZING  
COMMITTEE - GRANTS TO STATE AND LOCAL  
GOVERNMENTS

Amount as adjusted of definite, permanent appropriation categorized as "mandatory per authorizing committee" and applicable to grants to state and local governments.

(BPS-A-63.00-D-U-F) PERMANENT APPROPRIATION - ADJUSTED -  
DEFINITE - MANDATORY, AUTHORIZING  
COMMITTEE - OTHER FEDERAL PROGRAMS

Amount of definite, permanent appropriation categorized as "mandatory per authorizing committee" and applicable to other federal programs.

(11-63.00-I) PERMANENT APPROPRIATION - ADJUSTED -  
INDEFINITE

Amount of indefinite, permanent appropriation as adjusted.

(BPS-A-63.00-I-D-G) PERMANENT APPROPRIATION - ADJUSTED -  
INDEFINITE - DISCRETIONARY - GRANTS TO  
STATE AND LOCAL GOVERNMENTS

Amount as adjusted of indefinite, permanent appropriation categorized as "discretionary per appropriations committee" and applicable to grants to state and local governments.

(BPS-A-63.00-I-D-F) PERMANENT APPROPRIATION - ADJUSTED -  
INDEFINITE - DISCRETIONARY - OTHER FEDERAL  
PROGRAMS

Amount as adjusted of indefinite, permanent appropriation categorized as "discretionary per appropriations committee" and applicable to other federal programs.

(BPS-A-63.00-I-M-G) PERMANENT APPROPRIATION - ADJUSTED -  
INDEFINITE - MANDATORY, APPROPRIATIONS  
COMMITTEE - GRANTS TO STATE AND LOCAL  
GOVERNMENTS

Amount as adjusted of indefinite, permanent appropriation categorized as  
"mandatory per appropriations committee" and applicable to grants to state and local  
governments.

(BPS-A-63.00-I-M-F) PERMANENT APPROPRIATION - ADJUSTED -  
INDEFINITE - MANDATORY, APPROPRIATIONS  
COMMITTEE - OTHER FEDERAL PROGRAMS

Amount as adjusted of indefinite, permanent appropriation categorized as  
"mandatory per appropriations committee" and applicable to other federal programs.

(BPS-A-63.00-I-U-G) PERMANENT APPROPRIATION - ADJUSTED -  
INDEFINITE - MANDATORY, AUTHORIZING  
COMMITTEE - GRANTS TO STATE AND LOCAL  
GOVERNMENTS

Amount as adjusted of indefinite, permanent appropriation categorized as  
"mandatory per authorizing committee" and applicable to grants to state and local  
governments.

(BPS-A-63.00-I-U-F) PERMANENT APPROPRIATION - ADJUSTED -  
INDEFINITE - MANDATORY, AUTHORIZING  
COMMITTEE - OTHER FEDERAL PROGRAMS

Amount of indefinite, permanent appropriation categorized as "mandatory per  
authorizing committee" and applicable to other federal programs.

(11-85.00) (W-TC10) DEFICIENCY APPROPRIATION

Amount of an appropriation made to an expired account to cover obligations that have been  
incurred in excess of available funds. This amount is not counted as budget authority.

**APPROPRIATION ANTICIPATED**

(34-1B) APPROPRIATION ANTICIPATED (INDEFINITE)

Amount anticipated to become available under existing law, such as indefinite appropriations for  
the remainder of the fiscal year. Does not include those appropriations already warranted by the  
Treasury under such appropriations (reported as 34-1A).

**OTHER NEW AUTHORITY**

(34-1C) OTHER NEW AUTHORITY

Amount of new budget authority, other than appropriations, becoming available on or after  
October 1 of the fiscal year.

(11-47.00) CURRENT AUTHORITY TO BORROW - DEFINITE

Amount of definite, current authority to borrow or amount authorized to be expended out of moneys borrowed from the Treasury or from investors other than Treasury.

(BPS-A-47.00-D) CURRENT AUTHORITY TO BORROW - DEFINITE - DISCRETIONARY

Amount of definite, current authority to borrow categorized as "discretionary per appropriations committee."

(BPS-A-47.00-M) CURRENT AUTHORITY TO BORROW - DEFINITE - MANDATORY, APPROPRIATIONS COMMITTEE

Amount of definite, current authority to borrow categorized as "mandatory per appropriations committee."

(BPS-A-47.00-U) CURRENT AUTHORITY TO BORROW - DEFINITE - MANDATORY, AUTHORIZING COMMITTEE

Amount of definite, current authority to borrow categorized as mandatory per authorizing committee.

(2108-COL03-D-TC19-951) CURRENT AUTHORITY TO BORROW - DEFINITE - FROM THE TREASURY

Amount of definite, current authority to borrow from the Treasury of the United States.

(2108-COL03-D-TC19-962) CURRENT AUTHORITY TO BORROW - DEFINITE - FROM THE PUBLIC

Amount of definite, current authority to borrow from other than the Treasury of the United States.

(11-47.05) CURRENT AUTHORITY TO BORROW - INDEFINITE

Amount of indefinite, current authority to borrow or amount authorized to be expended out of moneys borrowed from the Treasury or from investors other than Treasury.

(BPS-A-47.05-D) CURRENT AUTHORITY TO BORROW - INDEFINITE - DISCRETIONARY

Amount of indefinite, current authority to borrow categorized as "discretionary per appropriations committee."

(BPS-A-47.05-M) CURRENT AUTHORITY TO BORROW - INDEFINITE - MANDATORY, APPROPRIATIONS COMMITTEE

Amount of indefinite, current authority to borrow categorized as "mandatory per appropriations committee."

(BPS-A-47.05-U) CURRENT AUTHORITY TO BORROW - INDEFINITE -  
MANDATORY, AUTHORIZING COMMITTEE

Amount of indefinite, current authority to borrow categorized as mandatory per authorizing committee.

(2108-COL03-I-TC19-951) CURRENT AUTHORITY TO BORROW - INDEFINITE -  
FROM THE TREASURY

Amount of indefinite, current authority to borrow from the Treasury of the United States.

(2108-COL03-I-TC19-962) CURRENT AUTHORITY TO BORROW - INDEFINITE -  
FROM THE PUBLIC

Amount of indefinite, current authority to borrow from other than the Treasury of the United States.

(2108-COL03-D-TC\*19) CURRENT AUTHORITY TO BORROW - DEFINITE -  
RESCINDED

Amount of definite, current authority to borrow that was rescinded by legislation. For the past-year data, OMB includes this amount in (11-47.00) and its subdata elements, as appropriate.

(2108-COL03-I-TC\*19) CURRENT AUTHORITY TO BORROW - INDEFINITE -  
RESCINDED

Amount of indefinite, current authority to borrow that was rescinded by legislation. For the past-year data, OMB includes this amount in (11-47.05) and its subdata elements, as appropriate.

(11-49.00) (7304-COL04-D-TC10)  
CURRENT CONTRACT AUTHORITY - DEFINITE

Amount of definite, current contract authority or amount of authority to incur obligations in advance of collections or an appropriation for liquidation.

(BPS-A-49.00-D) CURRENT CONTRACT AUTHORITY - DEFINITE -  
DISCRETIONARY

Amount of definite, current contract authority categorized as "discretionary by appropriations committee."

(BPS-A-49.00-M) CURRENT CONTRACT AUTHORITY - DEFINITE -  
MANDATORY, APPROPRIATIONS COMMITTEE

Amount of definite, current contract authority categorized as "mandatory per appropriations committee."

(BPS-A-49.00-U) CURRENT CONTRACT AUTHORITY -DEFINITE -  
MANDATORY, AUTHORIZING COMMITTEE

Amount of definite, current contract authority categorized as "mandatory per authorizing committee."

(11-49.05) (7304-COL04-I-TC10) CURRENT CONTRACT AUTHORITY - INDEFINITE

Amount of indefinite, current contract authority or amount of authority to incur obligations in advance of collections or an appropriation for liquidation.

(BPS-A-49.05-D) CURRENT CONTRACT AUTHORITY - INDEFINITE -  
DISCRETIONARY

Amount of indefinite, current contract authority categorized as "discretionary by appropriations committee."

(BPS-A-49.05-M) CURRENT CONTRACT AUTHORITY - INDEFINITE -  
MANDATORY, APPROPRIATIONS COMMITTEE

Amount of indefinite, current contract authority categorized as "mandatory per appropriations committee."

(BPS-A-49.05-U) CURRENT CONTRACT AUTHORITY -INDEFINITE -  
MANDATORY, AUTHORIZING COMMITTEE

Amount of indefinite, current contract authority categorized as "mandatory per authorizing committee."

(7304-COL06-D-TC30) CURRENT CONTRACT AUTHORITY - DEFINITE -  
RESCINDED

Amount of definite, current contract authority that was rescinded by legislation. For the past-year data, OMB includes this amount in (11-49.00) and its subdata elements, as appropriate.

(7304-COL06-I-TC30) CURRENT CONTRACT AUTHORITY - INDEFINITE -  
RESCINDED

Amount of indefinite, current contract authority that was rescinded by legislation. For the past-year data, OMB includes this amount in (11-49.05) and its subdata elements, as appropriate.

(W-TC14-D) REAPPROPRIATION OF CURRENT APPROPRIATION -  
DEFINITE

Amount of new budget authority resulting from enacted legislation that continues the availability of definite, current appropriations that have expired or otherwise would expire. Any such continuity of availability, whether for the same or different purposes, will be considered as new budget authority in the first year of the extended availability. Generally, this will be the fiscal year following the year in which amounts would otherwise lapse.

(11-50.00) REAPPROPRIATION OF CURRENT APPROPRIATION -  
DEFINITE - GENERAL AND TRUST FUNDS

Reappropriated amount of definite, current appropriation for general and trust funds.

(BPS-A-50.00-D-G) REAPPROPRIATION OF CURRENT  
APPROPRIATION - DEFINITE - GENERAL AND  
TRUST FUND - DISCRETIONARY - GRANTS TO  
STATE AND LOCAL GOVERNMENTS

Reappropriated amount of definite, current appropriation for general and trust funds  
categorized as "discretionary per appropriations committee" and applicable to grants  
to State and local governments.

(BPS-A-50.00-D-F) REAPPROPRIATION OF CURRENT  
APPROPRIATION - DEFINITE - GENERAL AND  
TRUST FUND - DISCRETIONARY - OTHER  
FEDERAL PROGRAMS

Reappropriated amount of definite, current appropriation for general and trust funds  
categorized as "discretionary per appropriations committee" and applicable to other  
federal programs.

(BPS-A-50.00-M-G) REAPPROPRIATION OF CURRENT  
APPROPRIATION - DEFINITE - GENERAL AND  
TRUST FUND - MANDATORY, APPROPRIATIONS  
COMMITTEE - GRANTS TO STATE AND LOCAL  
GOVERNMENTS

Reappropriated amount of definite, current appropriation for general and trust funds  
categorized as "mandatory per appropriations committee" and applicable to grants to  
state and local governments.

(BPS-A-50.00-M-F) REAPPROPRIATION OF CURRENT  
APPROPRIATION - DEFINITE - GENERAL AND  
TRUST FUND - MANDATORY, APPROPRIATIONS  
COMMITTEE - OTHER FEDERAL PROGRAMS

Reappropriated amount of definite, current appropriation for general and trust funds  
categorized as "mandatory per appropriations committee" and applicable to other  
federal programs.

(BPS-A-50.00-U-G) REAPPROPRIATION OF CURRENT  
APPROPRIATION - DEFINITE - GENERAL AND  
TRUST FUND - MANDATORY, AUTHORIZING  
COMMITTEE - GRANTS TO STATE AND LOCAL  
GOVERNMENTS

Reappropriated amount of definite, current appropriation for general and trust funds  
categorized as "mandatory per authorizing committee" and applicable to grants to  
state and local governments.

(BPS-A-50.00-U-F) REAPPROPRIATION OF CURRENT  
APPROPRIATION - DEFINITE - GENERAL AND  
TRUST FUND - MANDATORY, AUTHORIZING  
COMMITTEE - OTHER FEDERAL PROGRAMS

Reappropriated amount of definite, current appropriation for general and trust funds categorized as "mandatory per authorizing committee" and applicable to other federal programs.

(11-50.20) REAPPROPRIATION OF CURRENT APPROPRIATION -  
DEFINITE - SPECIAL FUNDS

Reappropriated amount of definite, current appropriation for special funds.

(BPS-A-50.20-D-G) REAPPROPRIATION OF CURRENT  
APPROPRIATION - DEFINITE - SPECIAL FUND -  
DISCRETIONARY - GRANTS TO STATE AND  
LOCAL GOVERNMENTS

Reappropriated amount of definite, current appropriation for special funds categorized as "discretionary per appropriations committee" and applicable to grants to State and local governments.

(BPS-A-50.20-D-F) REAPPROPRIATION OF CURRENT  
APPROPRIATION - DEFINITE - SPECIAL FUND -  
DISCRETIONARY - OTHER FEDERAL PROGRAMS

Reappropriated amount of definite, current appropriation for special funds categorized as "discretionary per appropriations committee" and applicable to other federal programs.

(BPS-A-50.20-M-G) REAPPROPRIATION OF CURRENT  
APPROPRIATION - DEFINITE - SPECIAL FUND -  
MANDATORY, APPROPRIATIONS COMMITTEE -  
GRANTS TO STATE AND LOCAL GOVERNMENTS

Reappropriated amount of definite, current appropriation for special funds categorized as "mandatory per appropriations committee" and applicable to grants to state and local governments.

(BPS-A-50.20-M-F) REAPPROPRIATION OF CURRENT  
APPROPRIATION - DEFINITE - SPECIAL FUND -  
MANDATORY, APPROPRIATIONS COMMITTEE -  
OTHER FEDERAL PROGRAMS

Reappropriated amount of definite, current appropriation for special funds categorized as "mandatory per appropriations committee" and applicable to other federal programs.

(BPS-A-50.20-U-G) REAPPROPRIATION OF CURRENT  
APPROPRIATION - DEFINITE - SPECIAL FUND -  
MANDATORY, AUTHORIZING COMMITTEE -  
GRANTS TO STATE AND LOCAL GOVERNMENTS

Reappropriated amount of definite, current appropriation for special funds categorized as "mandatory per authorizing committee" and applicable to grants to state and local governments.

(BPS-A-50.20-U-F) REAPPROPRIATION OF CURRENT  
APPROPRIATION - DEFINITE - SPECIAL FUND -  
MANDATORY, AUTHORIZING COMMITTEE -  
OTHER FEDERAL PROGRAMS

Reappropriated amount of definite, current appropriation for special funds categorized as "mandatory per authorizing committee" and applicable to other federal programs.

(W-TC14-I) REAPPROPRIATION OF CURRENT APPROPRIATION -  
INDEFINITE

Amount of new budget authority resulting from enacted legislation that continues the availability of indefinite, current appropriations that have expired or otherwise would expire. Any such continuity of availability, whether for the same or different purposes, will be considered as new budget authority in the first year of the extended availability. Generally, this will be the fiscal year following the year in which amounts would otherwise lapse.

(11-50.05) REAPPROPRIATION OF CURRENT APPROPRIATION -  
INDEFINITE - GENERAL AND TRUST FUNDS

Reappropriated amount of indefinite, current appropriation for general and trust funds.

(BPS-A-50.05-D-G) REAPPROPRIATION OF CURRENT  
APPROPRIATION - INDEFINITE - GENERAL AND  
TRUST FUND - DISCRETIONARY - GRANTS TO  
STATE AND LOCAL GOVERNMENTS

Reappropriated amount of indefinite, current appropriation for general and trust funds categorized as "discretionary per appropriations committee" and applicable to grants to State and local governments.

(BPS-A-50.05-D-F) REAPPROPRIATION OF CURRENT  
APPROPRIATION - INDEFINITE - GENERAL AND  
TRUST FUND - DISCRETIONARY - OTHER  
FEDERAL PROGRAMS

Reappropriated amount of indefinite, current appropriation for general and trust funds categorized as "discretionary per appropriations committee" and applicable to other federal programs.

(BPS-A-50.05-M-G) REAPPROPRIATION OF CURRENT  
APPROPRIATION - INDEFINITE - GENERAL AND  
TRUST FUND - MANDATORY, APPROPRIATIONS  
COMMITTEE - GRANTS TO STATE AND LOCAL  
GOVERNMENTS

Reappropriated amount of indefinite, current appropriation for general and trust funds categorized as "mandatory per appropriations committee" and applicable to grants to state and local governments.

(BPS-A-50.05-M-F) REAPPROPRIATION OF CURRENT  
APPROPRIATION - INDEFINITE - GENERAL AND  
TRUST FUND - MANDATORY, APPROPRIATIONS  
COMMITTEE - OTHER FEDERAL PROGRAMS

Reappropriated amount of indefinite, current appropriation for general and trust funds categorized as "mandatory per appropriations committee" and applicable to other federal programs.

(BPS-A-50.05-U-G) REAPPROPRIATION OF CURRENT  
APPROPRIATION - INDEFINITE - GENERAL AND  
TRUST FUND - MANDATORY, AUTHORIZING  
COMMITTEE - GRANTS TO STATE AND LOCAL  
GOVERNMENTS

Reappropriated amount of indefinite, current appropriation for general and trust funds categorized as "mandatory per authorizing committee" and applicable to grants to state and local governments.

(BPS-A-50.05-U-F) REAPPROPRIATION OF CURRENT  
APPROPRIATION - INDEFINITE - GENERAL AND  
TRUST FUND - MANDATORY, AUTHORIZING  
COMMITTEE - OTHER FEDERAL PROGRAMS

Reappropriated amount of indefinite, current appropriation for general and trust funds categorized as "mandatory per authorizing committee" and applicable to other federal programs.

(11-50.25) REAPPROPRIATION OF CURRENT APPROPRIATION -  
INDEFINITE - SPECIAL FUNDS

Reappropriated amount of indefinite, current appropriation for special funds.

(BPS-A-50.25-D-G) REAPPROPRIATION OF CURRENT  
APPROPRIATION - INDEFINITE - SPECIAL FUND -  
DISCRETIONARY - GRANTS TO STATE AND  
LOCAL GOVERNMENTS

Reappropriated amount of indefinite, current appropriation for special funds categorized as "discretionary per appropriations committee" and applicable to grants to State and local governments.

(BPS-A-50.25-D-F) REAPPROPRIATION OF CURRENT  
APPROPRIATION - INDEFINITE - SPECIAL FUND -  
DISCRETIONARY - OTHER FEDERAL PROGRAMS

Reappropriated amount of indefinite, current appropriation for special funds categorized as "discretionary per appropriations committee" and applicable to other federal programs.

(BPS-A-50.25-M-G) REAPPROPRIATION OF CURRENT  
APPROPRIATION - INDEFINITE - SPECIAL FUND -  
MANDATORY, APPROPRIATIONS COMMITTEE -  
GRANTS TO STATE AND LOCAL GOVERNMENTS

Reappropriated amount of indefinite, current appropriation for special funds categorized as "mandatory per appropriations committee" and applicable to grants to state and local governments.

(BPS-A-50.25-M-F) REAPPROPRIATION OF CURRENT  
APPROPRIATION - INDEFINITE - SPECIAL FUND -  
MANDATORY, APPROPRIATIONS COMMITTEE -  
OTHER FEDERAL PROGRAMS

Reappropriated amount of indefinite, current appropriation for special funds categorized as "mandatory per appropriations committee" and applicable to other federal programs.

(BPS-A-50.25-U-G) REAPPROPRIATION OF CURRENT  
APPROPRIATION - INDEFINITE - SPECIAL FUND -  
MANDATORY, AUTHORIZING COMMITTEE -  
GRANTS TO STATE AND LOCAL GOVERNMENTS

Reappropriated amount of indefinite, current appropriation for special funds categorized as "mandatory per authorizing committee" and applicable to grants to state and local governments.

(BPS-A-50.25-U-F) REAPPROPRIATION OF CURRENT  
APPROPRIATION - INDEFINITE - SPECIAL FUND -  
MANDATORY, AUTHORIZING COMMITTEE -  
OTHER FEDERAL PROGRAMS

Reappropriated amount of indefinite, current appropriation for special funds categorized as "mandatory per authorizing committee" and applicable to other federal programs.

(W-TC\*14-D) REAPPROPRIATION OF CURRENT APPROPRIATION -  
DEFINITE, RESCINDED

Amount of reappropriation of definite, current appropriations that was rescinded by legislation prior to the time when the authority would otherwise lapse. For the "past-year," OMB includes this amount in (11-50.xx) as appropriate.

(W-TC\*14-I) REAPPROPRIATION OF CURRENT APPROPRIATION -  
INDEFINITE, RESCINDED

Amount of reappropriation of indefinite, current appropriations that was rescinded by legislation prior to the time when the authority would otherwise lapse. For the "past-year," OMB includes this amount in (11-50.xx), as appropriate.

(11-53.00) REAPPROPRIATION - ADJUSTED

Amount representing adjusted reappropriation by arriving at the sum of the multiple entries on "50" series of line numbers (11-53.00 is not used when there is only a single entry in the "50" series.)

(11-53.00-D) REAPPROPRIATION OF CURRENT APPROPRIATION -  
ADJUSTED - DEFINITE

Reappropriated amount of definite, current appropriation as adjusted.

(BPS-A-53.00-D-D-G) REAPPROPRIATION OF CURRENT  
APPROPRIATION - ADJUSTED - DEFINITE -  
DISCRETIONARY - GRANTS TO STATE AND  
LOCAL GOVERNMENTS

Reappropriated amount as adjusted of definite, current appropriation categorized as "discretionary per appropriations committee" and applicable to grants to state and local governments.

(BPS-A-53.00-D-D-F) REAPPROPRIATION OF CURRENT  
APPROPRIATION - ADJUSTED - DEFINITE -  
DISCRETIONARY - OTHER FEDERAL PROGRAMS

Reappropriated amount as adjusted of definite, current appropriation categorized as "discretionary per appropriations committee" and applicable to other federal programs.

(BPS-A-53.00-D-M-G) REAPPROPRIATION OF CURRENT  
APPROPRIATION - ADJUSTED - DEFINITE -  
MANDATORY, APPROPRIATIONS COMMITTEE -  
GRANTS TO STATE AND LOCAL GOVERNMENTS

Reappropriated amount as adjusted of definite, current appropriation categorized as "mandatory per appropriations committee" and applicable to grants to state and local governments.

(BPS-A-53.00-D-M-F) REAPPROPRIATION OF CURRENT  
APPROPRIATION - ADJUSTED - DEFINITE -  
MANDATORY, APPROPRIATIONS COMMITTEE -  
OTHER FEDERAL PROGRAMS

Reappropriated amount as adjusted of definite, current appropriation categorized as "mandatory per appropriations committee" and applicable to other federal programs.

(BPS-A-53.00-D-U-G) REAPPROPRIATION OF CURRENT  
APPROPRIATION - ADJUSTED - DEFINITE -  
MANDATORY, AUTHORIZING COMMITTEE -  
GRANTS TO STATE AND LOCAL GOVERNMENTS

Reappropriated amount as adjusted of definite, current appropriation categorized as  
"mandatory per authorizing committee" and applicable to grants to state and local  
governments.

(BPS-A-53.00-D-U-F) REAPPROPRIATION OF CURRENT  
APPROPRIATION - ADJUSTED - DEFINITE -  
MANDATORY, AUTHORIZING COMMITTEE -  
OTHER FEDERAL PROGRAMS

Reappropriated amount as adjusted of definite, current appropriation categorized as  
"mandatory per authorizing committee" and applicable to other federal programs.

(11-53.00-I) REAPPROPRIATION OF CURRENT APPROPRIATION -  
ADJUSTED - INDEFINITE

Reappropriated amount of indefinite, current appropriation as adjusted.

(BPS-A-53.00-I-D-G) REAPPROPRIATION OF CURRENT  
APPROPRIATION - ADJUSTED - INDEFINITE -  
DISCRETIONARY - GRANTS TO STATE AND  
LOCAL GOVERNMENTS

Reappropriated amount as adjusted of indefinite, current appropriation categorized  
as "discretionary per appropriations committee" and applicable to grants to state and  
local governments.

(BPS-A-53.00-I-D-F) REAPPROPRIATION OF CURRENT  
APPROPRIATION - ADJUSTED - INDEFINITE -  
DISCRETIONARY - OTHER FEDERAL PROGRAMS

Reappropriated amount as adjusted of indefinite, current appropriation categorized  
as "discretionary per appropriations committee" and applicable to other federal  
programs.

(BPS-A-53.00-I-M-G) REAPPROPRIATION OF CURRENT  
APPROPRIATION - ADJUSTED - INDEFINITE -  
MANDATORY, APPROPRIATIONS COMMITTEE -  
GRANTS TO STATE AND LOCAL GOVERNMENTS

Reappropriated amount as adjusted of indefinite, current appropriation categorized  
as "mandatory per appropriations committee" and applicable to grants to state and  
local governments.

(BPS-A-53.00-I-M-F) REAPPROPRIATION OF CURRENT  
APPROPRIATION - ADJUSTED - INDEFINITE -  
MANDATORY, APPROPRIATIONS COMMITTEE -  
OTHER FEDERAL PROGRAMS

Reappropriated amount as adjusted of indefinite, current appropriation categorized as "mandatory per appropriations committee" and applicable to other federal programs.

(BPS-A-53.00-I-U-G) REAPPROPRIATION OF CURRENT  
APPROPRIATION - ADJUSTED - INDEFINITE -  
MANDATORY, AUTHORIZING COMMITTEE -  
GRANTS TO STATE AND LOCAL GOVERNMENTS

Reappropriated amount as adjusted of indefinite, current appropriation categorized as "mandatory per authorizing committee" and applicable to grants to state and local governments.

(BPS-A-53.00-I-U-F) REAPPROPRIATION OF CURRENT  
APPROPRIATION - ADJUSTED - INDEFINITE -  
MANDATORY, AUTHORIZING COMMITTEE -  
OTHER FEDERAL PROGRAMS

Reappropriated amount as adjusted of indefinite, current appropriation categorized as "mandatory per authorizing committee" and applicable to other federal programs.

(11-64.00) (224-TC71/21) (BPS-A-64.00)  
PROCEEDS OF LOAN ASSET SALES WITH RECOURSE -  
PERMANENT AUTHORITY - INDEFINITE

Amount of new budget authority resulting from sale of financial assets with recourse; i.e., when Federal Government guarantees repayments of principal and interest in the event of default. This authority is permanent and indefinite.

(11-64.47-I) (BPS-64.47-I) PROCEEDS OF LOAN ASSET SALES WITH RECOURSE -  
PORTION APPLIED TO DEBT REDUCTION

Amount of portion of the proceeds of loan asset sales with recourse that was used to liquidate debt that was incurred due to permanent borrowing authority as authorized in legislation. (This is shown as a negative amount.)

(11-67.10) PERMANENT AUTHORITY TO BORROW - DEFINITE

Amount of definite, permanent authority to borrow or amount authorized to be expended out of moneys borrowed from the Treasury or from investors other than the Treasury.

(BPS-A-67.10-D) PERMANENT AUTHORITY TO BORROW - DEFINITE -  
DISCRETIONARY

Amount of definite, permanent authority to borrow categorized as "discretionary per appropriations committee."

BPS-A-67.10-M) PERMANENT AUTHORITY TO BORROW - DEFINITE -  
MANDATORY, APPROPRIATIONS COMMITTEE

Amount of definite, permanent authority to borrow categorized as "mandatory per appropriations committee."

(BPS-A-67.10-U) PERMANENT AUTHORITY TO BORROW - DEFINITE -  
MANDATORY, AUTHORIZING COMMITTEE

Amount of definite, permanent authority to borrow categorized as "mandatory per authorizing committee."

(2108-COL03-D-TC19-951) PERMANENT AUTHORITY TO BORROW - DEFINITE -  
FROM THE TREASURY

Amount of definite, permanent authority to borrow from the Treasury of the United States.

(2108-COL03-D-TC19-962) PERMANENT AUTHORITY TO BORROW - DEFINITE -  
FROM THE PUBLIC

Amount of definite, permanent authority to borrow from other than the Treasury of the United States.

(11-67.15) PERMANENT AUTHORITY TO BORROW - INDEFINITE

Amount of indefinite, permanent authority to borrow or amount authorized to be expended out of moneys borrowed from the Treasury or from investors other than the Treasury.

(BPS-A-67.15-D) PERMANENT AUTHORITY TO BORROW - INDEFINITE -  
DISCRETIONARY

Amount of indefinite, permanent authority to borrow categorized as "discretionary per appropriations committee."

(BPS-A-67.15-M) PERMANENT AUTHORITY TO BORROW - INDEFINITE -  
MANDATORY, APPROPRIATIONS COMMITTEE

Amount of indefinite, permanent authority to borrow categorized as "mandatory per appropriations committee."

(BPS-A-67.15-U) PERMANENT AUTHORITY TO BORROW - INDEFINITE -  
MANDATORY, AUTHORIZING COMMITTEE

Amount of indefinite, permanent authority to borrow categorized as "mandatory per authorizing committee."

(2108-COL03-I-TC19-951) PERMANENT AUTHORITY TO BORROW - INDEFINITE -  
FROM THE TREASURY

Amount of indefinite, permanent authority to borrow from the Treasury of the United States.

(2108-COL03-I-TC19-962) PERMANENT AUTHORITY TO BORROW - INDEFINITE -  
FROM THE PUBLIC

Amount of indefinite, permanent authority to borrow from other than the Treasury of the United States.

(2108-COL03-D-TC\*19) PERMANENT AUTHORITY TO BORROW - DEFINITE -  
RESCINDED

Amount of definite, permanent authority that was rescinded by legislation. For the past-year data, OMB includes this amount in (11-67.10) and its subdata elements, as appropriate.

(2108-COL03-I-TC\*19) PERMANENT AUTHORITY TO BORROW - INDEFINITE -  
RESCINDED

Amount of indefinite, permanent authority that was rescinded by legislation. For the past-year data, OMB includes this amount in (11-67.15) and its subdata elements, as appropriate.

(11-67.16) PERMANENT AUTHORITY TO BORROW - INDEFINITE -  
DIRECT LOAN

Amount of indefinite, permanent authority to borrow for direct loan obligations by the Federal Financing Bank (12 USC 2281-96).

(BPS-A-67.16-D) PERMANENT AUTHORITY TO BORROW - INDEFINITE -  
DIRECT LOAN - DISCRETIONARY

Amount of indefinite, permanent authority to borrow for direct loan obligations by the Federal Financing Bank (12 USC 2281-96) categorized as "discretionary per appropriations committee."

(BPS-A-67.16-M) PERMANENT AUTHORITY TO BORROW - INDEFINITE -  
DIRECT LOAN - MANDATORY, APPROPRIATIONS  
COMMITTEE

Amount of indefinite, permanent authority to borrow for direct loan obligations by the Federal Financing Bank (12 USC 2281-96) categorized as "mandatory per appropriations committee."

(BPS-A-67.16-U) PERMANENT AUTHORITY TO BORROW - INDEFINITE -  
DIRECT LOAN - MANDATORY, AUTHORIZING  
COMMITTEE

Amount of indefinite, permanent authority to borrow for direct loan obligations by the Federal Financing Bank (12 USC 2281-96) categorized as "mandatory per authorizing committee."

(2108-COL03-I-TC19-951) PERMANENT AUTHORITY TO BORROW - INDEFINITE -  
FROM THE TREASURY

Amount of indefinite, permanent authority to borrow from the Treasury of the United States.

(2108-COL03-I-TC19-962) PERMANENT AUTHORITY TO BORROW - INDEFINITE -  
FROM THE PUBLIC

Amount of indefinite, permanent authority to borrow from other than the Treasury of the  
United States.

(2108-COL03-D-TC\*19) PERMANENT AUTHORITY TO BORROW - DEFINITE -  
DIRECT LOAN - RESCINDED

Amount of definite, permanent authority for direct loan obligations that was rescinded by  
legislation. For the past-year data, OMB includes this amount in (11-67.16) and its  
subdata elements, as appropriate.

(2108-COL03-I-TC\*19) PERMANENT AUTHORITY TO BORROW - INDEFINITE -  
DIRECT LOAN - RESCINDED

Amount of indefinite, permanent authority for direct loan obligations that was rescinded  
by legislation. For the past-year data, OMB includes this amount in (11-67.16) and its  
subdata elements, as appropriate.

(11-69.10) (7304-COL04-D-TC10)  
PERMANENT CONTRACT AUTHORITY - DEFINITE

Amount of definite, permanent contract authority or amount of authority to incur obligations in  
advance of collections or an appropriation for liquidation.

(BPS-A-69.10-D) PERMANENT CONTRACT AUTHORITY - DEFINITE -  
DISCRETIONARY

Amount of definite, permanent contract authority categorized as "discretionary by  
appropriations committee."

BPS-A-69.10-M) PERMANENT CONTRACT AUTHORITY - DEFINITE -  
MANDATORY, APPROPRIATIONS COMMITTEE

Amount of definite, permanent contract authority categorized as "mandatory per appropriations  
committee."

(BPS-A-69.10-U) PERMANENT CONTRACT AUTHORITY - DEFINITE -  
MANDATORY, AUTHORIZING COMMITTEE

Amount of definite, permanent contract authority categorized as "mandatory per  
authorizing committee."

(11-69.15) (7304-COL04-I-TC10)  
PERMANENT CONTRACT AUTHORITY - INDEFINITE

Amount of indefinite, permanent contract authority or amount of authority to incur obligations  
in advance of collections or an appropriation for liquidation.

(BPS-A-69.15-D) PERMANENT CONTRACT AUTHORITY - INDEFINITE - DISCRETIONARY

Amount of indefinite, permanent contract authority categorized as “discretionary by appropriations committee.”

(BPS-A-69.15-M) PERMANENT CONTRACT AUTHORITY - INDEFINITE - MANDATORY, APPROPRIATIONS COMMITTEE

Amount of indefinite, permanent contract authority categorized as “mandatory per appropriations committee.”

(BPS-A-69.15-U) PERMANENT CONTRACT AUTHORITY - INDEFINITE - MANDATORY, AUTHORIZING COMMITTEE

Amount of indefinite, permanent contract authority categorized as “mandatory per authorizing committee.”

(7304-COL06-D-TC30) PERMANENT CONTRACT AUTHORITY - DEFINITE - RESCINDED

Amount of definite, permanent contract authority that was rescinded by legislation. For the past-year data, OMB includes this amount in (11-60.10) and its subdata elements, as appropriate.

(7304-COL06-I-TC30) PERMANENT CONTRACT AUTHORITY - INDEFINITE - RESCINDED

Amount of indefinite, permanent contract authority that was rescinded by legislation. For the past-year data, OMB includes this amount in (11-60.15) and its subdata elements, as appropriate.

(11-68.00) SPENDING AUTHORITY FOR OFFSETTING COLLECTIONS

Amount of authority to spend offsetting collections credited to the account. The following four data elements are used only when there is no limitation on obligations.

(BPS-A-6800-D-U-G) SPENDING AUTHORITY FOR OFFSETTING COLLECTION - DEFINITE - MANDATORY, AUTHORIZING COMMITTEE - GRANTS TO STATE AND LOCAL GOVERNMENTS

Amount of definite spending authority categorized as “mandatory per authorizing committee” and applicable to grants to State and local governments.

(BPS-A-6800-D-U-F) SPENDING AUTHORITY FOR OFFSETTING COLLECTION - DEFINITE - MANDATORY, AUTHORIZING COMMITTEE - OTHER FEDERAL PROGRAMS

Amount of definite spending authority categorized as “mandatory per authorizing committee” and applicable to other Federal programs.

(BPS-A-6800-I-U-G) SPENDING AUTHORITY FOR OFFSETTING  
COLLECTION - INDEFINITE - MANDATORY,  
AUTHORIZING COMMITTEE - GRANTS TO STATE AND  
LOCAL GOVERNMENT

Amount of indefinite spending authority categorized as "mandatory per authorizing committee" and applicable to grants to State and local government.

(BPS-A-6800-I-U-F) SPENDING AUTHORITY FOR OFFSETTING  
COLLECTION - INDEFINITE - MANDATORY,  
AUTHORIZING COMMITTEE - OTHER FEDERAL  
PROGRAMS

Amount of indefinite spending authority categorized as "mandatory per authorizing committee" and applicable to other Federal programs.

(11-68.85) SPENDING AUTHORITY FOR OFFSETTING COLLECTIONS  
- PORTION NOT AVAILABLE FOR OBLIGATION

Amount representing portion of offsetting collections credited to the account that is not available for obligation because of limitations on program level included in appropriation acts.

(11-68.90) SPENDING AUTHORITY FOR OFFSETTING COLLECTIONS  
- ADJUSTED

Amount of adjusted authority to spend offsetting collections by an amount that is not available for obligation. The following four data elements are used only when limitation on obligation exists.

(BPS-A-6890-D-U-G) SPENDING AUTHORITY FOR OFFSETTING  
COLLECTION - DEFINITE - MANDATORY,  
AUTHORIZING COMMITTEE - ADJUSTED - GRANTS  
TO STATE AND LOCAL GOVERNMENTS

Amount of adjusted definite spending authority categorized as "mandatory per authorizing committee" and applicable to grants to State and local governments.

(BPS-A-6890-D-U-F) SPENDING AUTHORITY FOR OFFSETTING  
COLLECTION - DEFINITE - MANDATORY,  
AUTHORIZING COMMITTEE - ADJUSTED - OTHER  
FEDERAL PROGRAMS

Amount of adjusted definite spending authority categorized as "mandatory per authorizing committee and applicable to other Federal programs.

(BPS-A-6890-I-U-G) SPENDING AUTHORITY FOR OFFSETTING  
COLLECTION - INDEFINITE - MANDATORY,  
AUTHORIZING COMMITTEE - ADJUSTED - GRANTS  
TO STATE AND LOCAL GOVERNMENT

Amount of adjusted indefinite spending authority categorized as "mandatory per authorizing committee and applicable to grants to State and local government.

(BPS-A-6890-I-U-F) SPENDING AUTHORITY FOR OFFSETTING  
COLLECTION - INDEFINITE - MANDATORY,  
AUTHORIZING COMMITTEE - ADJUSTED - OTHER  
FEDERAL PROGRAMS

Amount of adjusted indefinite spending authority categorized as "mandatory per authorizing committee" and applicable to other Federal programs.

(11-88.90)(BPS-A-8890) TOTAL OFFSETTING COLLECTIONS

Total amount of offsetting collections credited to the account without adjustments for amounts not available for obligations. It is the sum of the following six data elements.

(11-88.00) OFFSETTING COLLECTIONS FROM FEDERAL FUNDS

Amount of payments from other Federal fund accounts except interest received from investments in U.S. securities. Includes orders and contracts accepted that are valid obligations of ordering budgetary Federal fund accounts whether or not accompanied by advances. Federal funds are assigned Treasury basic account symbols 0001 through 5999 and include all general fund, special fund, revolving fund (except trust revolving fund) and management fund accounts.

(11-88.10) OFFSETTING COLLECTIONS FROM UNREALIZED  
DISCOUNTS

Amount of unrealized purchase discount resulting from investment in U.S. securities during the year by revolving and trust revolving funds. (Note that this amount is not available for obligation and will remain until the security is redeemed or sold.)

(11-88.20) OFFSETTING COLLECTIONS - INTEREST ON  
TREASURY SECURITIES

Amount of interest earned on investments in marketable and nonmarketable Treasury securities for general and revolving funds.

(11-88.30) OFFSETTING COLLECTIONS FROM TRUST FUNDS

Amount of payments from on-budget trust fund accounts that are authorized by law to be credited to an appropriation or fund account. Includes orders and contracts accepted that are valid obligations of ordering on-budget trust fund accounts whether or not accompanied by advances. (Subdivisions of this amount are required when there are significant amounts of different types of income such as insurance premiums, loan repayments, interest fees, etc.)

(11-88.40) OFFSETTING COLLECTIONS FROM NON-FEDERAL  
SOURCES

Amount of payments received from outside the Government that are authorized by law to be credited to an appropriation or fund account. It includes such things as repayments of loan principal, interest on outstanding loans, user charges, etc., and amount of orders received from outside the Government that are accompanied by advances. (Subdivisions of this amount are required when there are significant amounts of different types of income such as insurance premiums, loan repayments, interest fees, etc.)



**DATA ELEMENTS (BUDGET ACCOUNT LEVEL):**

**(INFO-DRG-BA-001) BUDGET AUTHORITY - DRUG CONTROL - INTERDICTION**

Amount of budget authority used for activities designed to inhibit drugs or traffickers from infiltrating the borders of the United States by targeting the transportation link between the foreign supply and the U.S. border. Specifically, interdiction focuses on detecting, sorting, intercepting, tracking, and apprehending shipments of illegal drugs as they move from their departure zones in source countries along smuggling routes to the U.S. air, land, and sea borders.

**(INFO-DRG-BA-002) BUDGET AUTHORITY - DRUG CONTROL - INVESTIGATIONS**

Amount of budget authority used for activities designed to immobilize illegal drug trafficking organizations by arresting their leaders and seizing their drugs and assets.

**(INFO-DRG-BA-003) BUDGET AUTHORITY - DRUG CONTROL - INTERNATIONAL**

Amount of budget authority used for activities primarily focused on or conducted in foreign countries whose purpose is to eradicate crops, seize drugs as close to the source as possible, arrest and prosecute major traffickers, destroy processing capabilities, provide alternative sources of income to farmers who abandon the cultivation of drug crops, reduce the demand for drugs, and/or broaden the response to the global drug problem by involving other nations in efforts to control the supply of and demand for drugs.

**(INFO-DRG-BA-004) BUDGET AUTHORITY - DRUG CONTROL - PROSECUTION**

Amount of budget authority used for activities designed to immobilize drug trafficking and money laundering organizations by prosecuting their members, forfeiting their assets, divesting them of their power, and, as appropriate, extraditing, deporting, and excluding their members.

**(INFO-DRG-BA-005) BUDGET AUTHORITY - DRUG CONTROL - CORRECTIONS**

Amount of budget authority used for activities associated with the incarceration and/or monitoring of individuals charged with violation of drug laws.

**(INFO-DRG-BA-006) BUDGET AUTHORITY - DRUG CONTROL - INTELLIGENCE**

Amount of budget authority used for activities or programs whose primary focus is to provide intelligence to law enforcement entities to further their ability to accomplish their mission. These include determining the drug intelligence needs of the drug enforcement agencies, improving intelligence collection efforts, maintaining and integrating systems for storage, retrieval, and sharing of intelligence information, improving intelligence analysis and estimation for tactical, operational, and strategic purposes, and ensuring the timely dissemination of drug intelligence products.

**(INFO-DRG-BA-007) BUDGET AUTHORITY - DRUG CONTROL -STATE AND LOCAL ASSISTANCE**

Amount of budget authority used for financial or technical assistance to State and local law enforcement entities or Federal activities whose primary purpose is to assist State and local law enforcement entities in their efforts to investigate, arrest, prosecute, or incarcerate drug offenders, or otherwise reduce the supply of illegal drugs.

**(INFO-DRG-BA-008) BUDGET AUTHORITY - DRUG CONTROL - RESEARCH AND DEVELOPMENT**

Amount of budget authority used for R&D activities intended to improve the capacity, efficiency, or quality of law enforcement activities.

**(INFO-DRG-BA-009) BUDGET AUTHORITY - DRUG CONTROL - REGULATORY AND COMPLIANCE**

Amount of budget authority used for activities focused on ensuring that Federal laws and regulations governing the handling, manufacturing, distribution, etc., of controlled substances are properly followed.

**(INFO-DRG-BA-0010) BUDGET AUTHORITY - DRUG CONTROL - PREVENTION**

Amount of budget authority used for activities focused on discouraging the first-time use of controlled substances and encouraging those using illicit drugs to cease their use. These activities include supporting the collection of up-to-date information about trends in drug use and research findings, providing information to parents, schools, community groups, etc., to promote effective prevention efforts and to increase knowledge about drug abuse, providing financial or technical assistance to State, local, or private efforts to discourage drug use, encouraging communities to implement comprehensive responses to drug use, promoting individual responsibility and involvement in drug prevention, enlisting public figures as role models, and promoting the policy of drug-free workplaces. These activities also include drug testing.

**(INFO-DRG-BA-0011) BUDGET AUTHORITY - DRUG CONTROL - TREATMENT**

Amount of budget authority used for activities focused on assisting users of controlled substances to end their addiction. These include counseling services, in-patient and out-patient treatment care, research into effective treatment modalities, etc.

## **RESEARCH AND DEVELOPMENT PROGRAMS — SPECIAL REQUIREMENTS**

### **REQUIREMENTS:**

- Reports are not required when R&D level (budget authority, obligations, or outlays) is less than \$10 million for a given agency.
- Agency consolidated reports are required when R&D level exceeds \$10 million in an agency.
- Separate reports for bureaus and equivalent components plus agency consolidated reports are required when R&D level exceeds \$150 million in an agency.
- Separate crosscutting R&D reports are required for individual crosscutting areas exceeding \$1 million. A consolidated summary is required when the total amounts reported for crosscutting R&D activities exceed \$100 million.
- Data elements required for all agency consolidated reports and bureau/component reports, if applicable, are as follows.

### **DATA ELEMENTS (AGENCY AND/OR BUREAU LEVELS):**

(INFO-R&D-BA-199)            **TOTAL BUDGET AUTHORITY FOR CONDUCT OF RESEARCH AND DEVELOPMENT**

Total amount of budget authority for the conduct of basic research, applied research, and development. Excludes budget authorities for R&D facility improvements and enhancements which are reported in INFO-R&D-BA-301.

(INFO-R&D-BA-103)            **BUDGET AUTHORITY FOR RESEARCH**

Total amount of budget authority for basic research and applied research.

(INFO-R&D-BA-101)            **BUDGET AUTHORITY FOR BASIC RESEARCH**

Amount of budget authority for systematic stud directed toward greater knowledge or understanding of the fundamental aspects of phenomena and observable facts without specific applications towards processes or products in mind.

(INFO-R&D-BA-102)            **BUDGET AUTHORITY FOR APPLIED RESEARCH**

Amount of budget authority for systematic study to gain knowledge or understanding necessary for determining the means by which a recognized and specific need may be met.

(INFO-R&D-BA-104) BUDGET AUTHORITY FOR DEVELOPMENT

Amount of budget authority for systematic application of knowledge toward the production of useful materials, devices, and systems or methods including design, development, and improvement of prototypes and new processes to meet specific requirements.

(INFO-R&D-BA-204) BUDGET AUTHORITY FOR R&D PERFORMED BY COLLEGES AND UNIVERSITIES

Amount of budget authority for R&D performed by institutions engaged primarily in providing instruction for at least a 2-year program above the secondary school level. Included are colleges of liberal arts, schools of arts and sciences, professional schools (such as in engineering and medicine), affiliated hospitals and associated institutes, and agricultural experimental stations (excludes federally funded research and development centers). This is a subset of the budget authority in INFO-R&D-BA-199.

(INFO-R&D-BA-301) BUDGET AUTHORITY FOR R&D FACILITIES

Amount of budget authority for the acquisition, design, and construction of, or major repairs or alterations to, physical facilities for use in R&D activities. Facilities include land, buildings, and fixed capital equipment regardless of whether the facilities are to be used by the government or by a private organization, and regardless of where title to the property may rest. Includes such fixed facilities as reactors, wind tunnels, and particle accelerators. Excluded from the R&D facilities category are: expendable or moveable equipment (e.g., spectrometers, microscopes); office furniture and equipment; and predesign studies (e.g., those undertaken before commitment to a specific facility). These excluded amounts should be reported in INFO-R&D-BA-199.

(INFO-R&D-BA-CC1) BUDGET AUTHORITY FOR R&D CROSSCUTTING  
(INFO-R&D-BA-CC2) FUNCTION, \_\_\_\_\_  
(INFO-R&D-BA-CCN)

Amount of budget authority for each R&D crosscutting area as designated by OMB.

**TECHNOLOGY TRANSFER — SPECIAL REQUIREMENTS**

**REQUIREMENTS:**

- A consolidated report when agency annual R&D levels exceed \$10 million and technology transfer activities exceed \$100,000.
- A separate report for each government-owned/ government-operated, and government-owned/contractor-operated laboratory.

**DEFINITION:**

- Technology Transfer consists of efforts and activities intended to result in the application or commercialization of federal laboratory-developed innovations by the private sector, state and local governments, and other domestic users. These activities may include, but are not limited to:
  - Technical/cooperative interactions (direct technical assistance to private sector users and developers; personnel exchanges; resource sharing; and cooperative research and development agreements);
  - Commercialization activities (patenting and licensing of innovations and identifying markets and users); and
  - Information exchange (dissemination to potential technology users of technical information: papers, articles, reports, seminars, etc.)

**DATA ELEMENTS:**

(INFO-TTF-BA-001) FUNDS ALLOCATED TO TECHNOLOGY TRANSFER

Amount of budget authority used for technology transfer.

(INFO-TTF-BA-002) FUNDS ALLOCATED TO ORTAS

Amount of budget authority allocated to and used for Operations of Research and Development Application Offices (including salaries).

(INFO-TTF-BA-003) FUNDS ALLOCATED TO FLC

Amount of budget authority allocated to and used by Federal Laboratory Consortium.

(INFO-TTF-BA-004) ROYALTY AND OTHER INCOME FROM ALL LICENSES

Amount of royalties and other income received from all licenses.

(INFO-TTF-BA-005) ROYALTY AND OTHER INCOME FROM LAB LICENSES

Amount of royalties and other income received from licenses developed in government-owned laboratories.

(INFO-TTF-BA-006) ROYALTIES PAID FEDERAL EMPLOYEE INVENTORS

Amount of royalties paid to federal employee inventors for inventions developed in government-owned laboratories.

(INFO-TTF-BA-007) ROYALTIES PAID GOVERNMENT CONTRACTOR INVENTORS

Amount of royalties paid to government contract inventors for inventions developed in government-owned laboratories.

(INFO-TTF-BA-008) CASH AWARDS PAID FEDERAL EMPLOYEE INVENTORS

Amount of other cash awards paid to federal employee inventors for inventions developed in government-owned laboratories.

(INFO-TTF-BA-009) CASH AWARDS PAID GOVERNMENT CONTRACTOR INVENTORS

Amount of other cash awards paid to government contractor inventors for inventions developed in government-owned laboratories.

(INFO-TTF-VL-001) VALUE, CASH AND NONCASH, OF ACTIVE CRADAs

Value, cash and noncash (facilities, equipment, salaries, etc.) of all Cooperative Research and Development Agreements active in fiscal year.

(INFO-TTF-VL-002) VALUE, CASH AND NONCASH, OF CRADAs WITH FOREIGN BUSINESS ENTITY

Value, cash and noncash (facilities, equipment, salaries, etc.) of Cooperative Research and Development Agreements in which at least one partner is a foreign business entity (a foreign business entity is owned or foreign controlled directly or indirectly, 50% or more of the stock or ownership is held by foreign citizens or nationals, or is organized under the laws of a foreign government).

(INFO-TTF-VL-003) VALUE, CASH AND NONCASH, OF CRADAs WITH SMALL BUSINESS

Value, cash and noncash (facilities, equipment, salaries, etc.) of Cooperative Research and Development Agreements with small businesses.

(INFO-TTF-VL-004) FEDERAL FUNDS INVESTED IN CRADAs

Amount of federal funds, cash, invested in Cooperative Research and Development Agreements.

(INFO-TTF-VL-005) NONFEDERAL FUNDS INVESTED IN CRADAs

Amount of non-federal funds, cash, invested in Cooperative Research and Development Agreements.

**MANAGEMENT INFORMATION; HIGH RISK AREAS — SPECIAL REQUIREMENTS**

**REQUIREMENTS:**

- For each item on OMB's High Risk Area List when the item's budget authority or outlays exceed \$500,000 for any of the years from PY through BY+4.

**DATA ELEMENTS (AGENCY LEVEL):**

(INFO-MHR-BA-100) TOTAL BUDGET AUTHORITY FOR HIGH RISK AREA, \_\_\_\_\_

Amount of total budget authority that was used on actions taken by an agency to correct weaknesses or deficiencies of High Risk Area, \_\_\_\_\_. (This amount is the sum of INFO-MHR-BA-101, INFO-MHR-BA-102, and INFO-MHR-BA-103 and should also agree with the sum of INFO-MHR-BA-121, INFO-MHR-BA-122 and INFO-MHR-BA-12N).

(INFO-MHR-BA-101) BUDGET AUTHORITY FOR HIGH RISK AREA, \_\_\_\_\_,  
PLANNING

Amount of budget authority that was used for planning purposes by an agency to correct weaknesses or deficiencies of High Risk Area, \_\_\_\_\_. Includes amounts for the development of specific objectives and performance indicators to minimize or eliminate high risk areas. Examples: collecting information or statistics; conducting surveys, investigations, research, and studies; and developing regulations or legislation. (This data element will provide further breakdown to explain or clarify the Planning, Implementing, and Validating processes.)

(INFO-MHR-BA-102) BUDGET AUTHORITY FOR HIGH RISK AREA, \_\_\_\_\_,  
IMPLEMENTING

Amount of budget authority that was used for implementing or executing the plan to correct weaknesses or deficiencies of High Risk Area, \_\_\_\_\_. (This data element will provide further breakdown to explain or clarify the Planning, Implementing, and Validating processes.)

(INFO-MHR-BA-103) BUDGET AUTHORITY FOR HIGH RISK AREA, \_\_\_\_\_,  
VALIDATING

Amount of budget authority that was used for validating or evaluating and verifying, implementation of the plan and providing reasonableness assurance of compliance with OMB Circular No. A-123 and resolution of weakness of the High Risk Area, \_\_\_\_\_. (This data element will provide further breakdown to explain or clarify the Planning, Implementing, and Validating processes.)

(INFO-MHR-BA-121) BUDGET AUTHORITY FOR HIGH RISK AREA, \_\_\_\_\_.  
(INFO-MHR-BA-122) BUDGET ACCOUNT \_\_\_\_\_, ACCOUNT TITLE,  
(INFO-MHR-BA-12N) \_\_\_\_\_

Amount of budget authority that was used by an agency to finance the corrective actions for High Risk Area, \_\_\_\_\_, from Budget Account \_\_\_\_\_, Account Title \_\_\_\_\_. (The amount from each account that was used for this purpose must be reported separately.)

**MANAGEMENT INFORMATION: MANAGEMENT CONTROL — SPECIAL REQUIREMENTS**

**REQUIREMENTS:**

- For each item on OMB's High Risk Area List, when the item's budget authority or outlay exceeds \$500,000 in any of the years from PY through BY+4.

**DATA ELEMENTS (AGENCY LEVEL):**

(INFO-MMC-BA-100) TOTAL BUDGET AUTHORITY FOR MANAGEMENT CONTROL

Amount of total budget authority that was used by an agency in managing and reporting data for the Federal Managers' Financial Integrity Act of 1982, as amended, OMB Circular No. A-123, and OMB Circular No. A-50. (This amount is the sum of INFO-MMC-BA-111, INFO-MMC-BA-112, INFO-MMC-BA-121, and INFO-MMC-BA-122.)

(INFO-MMC-BA-111) BUDGET AUTHORITY — CENTRAL MANAGEMENT CONTROL STAFF

Amount of budget authority used by an agency central control staff in monitoring and reporting on management controls.

(INFO-MMC-BA-112) BUDGET AUTHORITY — CENTRAL AUDIT FOLLOW-UP STAFF

Amount of budget authority used by an agency central staff in audit follow-up programs.

(INFO-MMC-BA-121) BUDGET AUTHORITY — SUPPORT MANAGEMENT CONTROL STAFF

Amount of budget authority used by support staff in an agency assisting central control staff in monitoring and reporting on management controls. Support staff includes those assigned in field, regional, or program offices.

(INFO-MMC-BA-122) BUDGET AUTHORITY — SUPPORT AUDIT FOLLOW-UP STAFF

Amount of budget authority used by support staff in an agency in assisting central staff in audit follow-up programs. Support staff includes those assigned in field, regional, or program offices.

**MANAGEMENT INFORMATION: FINANCIAL MANAGEMENT SYSTEMS — SPECIAL REQUIREMENTS**

**REQUIREMENTS:**

- Required when an agency has budget authority or outlays of more than \$1 million for financial management systems upgrades.

**DATA ELEMENTS (AGENCY LEVEL):**

(INFO-MFM-BA-00) BUDGET AUTHORITY - FINANCIAL MANAGEMENT SYSTEMS

Amount of budget authority used for upgrading financial management systems.



**(INFO-ENV-BA-002) BUDGET AUTHORITY, LARGE CLOSURES, RCRA**

Amount of budget authority for activities to comply with closure or post-closure requirements under the Solid Waste Disposal Act (as amended by the Resource Conservation and Recovery Act) or comparable state, interstate, or local law, compact, or regulation, if the closure will cost in excess of \$5 million for one unit or \$10 million for closure of multiple units.

**(INFO-ENV-BA-003) BUDGET AUTHORITY, NPL SITES, CERCLA**

Amount of budget authority for remedial action required by the Comprehensive Environmental Restoration, Compensation, and Liability Act, as amended, at sites that are listed on the National Priorities List, are proposed for listing, or that the agency believes are likely to be listed.

**(INFO-ENV-BA-004) BUDGET AUTHORITY, NON-NPL SITES, CERCLA**

Amount of budget authority for remedial actions at sites that are not listed on the National Priorities List and still are likely to be addressed under the Comprehensive Environmental Restoration Compensation and Liability Act, as amended, rather than another authority.

**(INFO-ENV-BA-005) BUDGET AUTHORITY, SITE STUDIES, RCRA**

Amount of budget authority for site studies such as facility assessments, investigations, and corrective action design under the Resources Conservation and Recovery Act.

**(INFO-ENV-BA-006) BUDGET AUTHORITY, SMALL CLOSURES, RCRA**

Amount of budget authority for activities to comply with closure or post-closure requirements under the Solid Waste Disposal Act (as amended by the Resource Conservation and Recovery Act) or comparable state, interstate, or local law, if the closure will cost less than or equal to \$5 million for one unit or \$10 million for multiple units.

**(INFO-ENV-BA-007) BUDGET AUTHORITY, LUST, RCRA**

Amount of budget authority to replace leaking underground petroleum storage tanks and to clean sites contaminated by a leaking underground petroleum tank in accordance with the Resource Conservation and Recovery Act.

**(INFO-ENV-BA-008) BUDGET AUTHORITY, SITE STUDIES, CERCLA**

Amount of budget authority for site studies such as site inspection, remedial investigation, feasibility studies and remedial designs under the Comprehensive Environmental Restoration Compensation and Liability Act, as amended.

**(INFO-ENV-BA-009) BUDGET AUTHORITY, AIR POLLUTION CONTROLS, CAA**

Amount of budget authority for capital expenditures for air pollution purposes to comply with Clean Air Act requirements.

**(INFO-ENV-BA-010) BUDGET AUTHORITY, WATER POLLUTION CONTROLS, CWA**

Amount of budget authority for capital expenditures for water pollution control purposes to comply with Clean Water Act requirements.

BUDGET-RELATED INFORMATION  
INVENTORY OF CENTRAL AGENCY REQUIREMENTS  
FOR FINANCIAL INFORMATION —  
STANDARD TERMS AND DEFINITIONS

**EXHIBIT D-3:**  
**TRANSFER OF BUDGET AUTHORITY AND OTHER BALANCES**

**LISTING OF STANDARD DATA ELEMENT TITLES**

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**LISTING OF STANDARD DATA ELEMENTS WITH DEFINITIONS**

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**SOURCE OF REQUIREMENTS FOR DATA ELEMENTS IN EXHIBIT D-3**

- OMB CIRCULAR NO. A-11 (PROGRAM AND FINANCING SCHEDULE)
- OMB CIRCULAR NO. A-34 (SF 133, REPORT ON BUDGET EXECUTION)
- SF 224, STATEMENT OF TRANSACTION
- SF 1151, NONEXPENDITURE TRANSFER AUTHORIZATIONS
- SF 2108, YEAREND CLOSING STATEMENT

(For explanations for the codings assigned to the data elements, please refer to the Introduction to Exhibit D.)

INVENTORY OF CENTRAL AGENCY REQUIREMENTS  
FOR FINANCIAL INFORMATION —  
STANDARD TERMS AND DEFINITIONS

**TRANSFER OF BUDGET AUTHORITY AND OTHER BALANCES  
LISTING OF STANDARD DATA ELEMENT TITLES**

**BUDGET AUTHORITY TRANSFERS**

(34-1D)	BUDGET AUTHORITY: NET TRANSFERS
(34-1D-ACT)	BUDGET AUTHORITY - ACTUAL NET TRANSFERS
(34-1D-EST)	BUDGET AUTHORITY - ESTIMATED NET TRANSFERS
(11-41.00)	TRANSFERS TO OTHER ACCOUNTS - CURRENT APPROPRIATION
(1151-TC*13-D)	TRANSFERS TO OTHER ACCOUNT - CURRENT APPROPRIATION - DEFINITE - TRANSACTION
(1151-TC*13-I)	TRANSFERS TO OTHER ACCOUNT - CURRENT APPROPRIATION - INDEFINITE - TRANSACTION
(11-42.00)	TRANSFERS FROM OTHER ACCOUNTS - CURRENT APPROPRIATION
(1151-TC13-D)	TRANSFERS FROM OTHER ACCOUNT - CURRENT APPROPRIATION - DEFINITE - TRANSACTION
(1151-TC13-I)	TRANSFERS FROM OTHER ACCOUNT - CURRENT APPROPRIATION - INDEFINITE - TRANSACTION
(11-61.00)	TRANSFERS TO OTHER ACCOUNTS - PERMANENT APPROPRIATION
(1151-TC*13-D)	TRANSFERS TO OTHER ACCOUNT - PERMANENT APPROPRIATION - DEFINITE - TRANSACTION
(1151-TC*13-I)	TRANSFERS TO OTHER ACCOUNT - PERMANENT APPROPRIATION - INDEFINITE - TRANSACTION
(11-62.00)	TRANSFERS FROM OTHER ACCOUNTS - PERMANENT APPROPRIATION
(1151-TC13-D)	TRANSFERS FROM OTHER ACCOUNT - PERMANENT APPROPRIATION - DEFINITE - TRANSACTION
(1151-TC13-I)	TRANSFERS FROM OTHER ACCOUNT - PERMANENT APPROPRIATION - INDEFINITE - TRANSACTION

**UNOBLIGATED BALANCE TRANSFERS**

(34-2B)	UNOBLIGATED BALANCE, NET TRANSFERS
(11-22.40)	UNOBLIGATED BALANCE OF APPROPRIATION (TREASURY BALANCE) TRANSFERRED, NET
(1151-TC*13-UNOB)	UNOBLIGATED BALANCE OF APPROPRIATION (TREASURY BALANCE) TRANSFERRED TO OTHER ACCOUNTS, TRANSACTION
(1151-TC13-UNOB)	UNOBLIGATED BALANCE OF APPROPRIATION (TREASURY BALANCE) TRANSFERRED FROM OTHER ACCOUNTS, TRANSACTION
(11-22.41)	UNOBLIGATED BALANCE OF INVESTMENTS IN U.S. SECURITIES TRANSFERRED, NET
(1151-TC*13-IVST-A)	UNOBLIGATED BALANCE OF INVESTMENT IN U.S. PUBLIC DEBT SECURITIES TRANSFERRED <u>TO</u> OTHER ACCOUNTS, TRANSACTION
(1151-TC13-IVST-A)	UNOBLIGATED BALANCE OF INVESTMENT IN U.S. PUBLIC DEBT SECURITIES TRANSFERRED <u>FROM</u> OTHER ACCOUNTS, TRANSACTION
(1151-TC*13-IVST-B)	UNOBLIGATED BALANCE OF INVESTMENT IN PARTICIPATION CERTIFICATES TRANSFERRED <u>TO</u> OTHER ACCOUNTS, TRANSACTION
(1151-TC13-IVST-B)	UNOBLIGATED BALANCE OF INVESTMENT IN PARTICIPATION CERTIFICATES TRANSFERRED <u>FROM</u> OTHER ACCOUNTS, TRANSACTION
(1151-TC*13-IVST-C)	UNOBLIGATED BALANCE OF INVESTMENT IN NON-GUARANTEED GOVERNMENT AGENCY SECURITIES TRANSFERRED <u>TO</u> OTHER ACCOUNTS, TRANSACTION
(1151-TC13-IVST-C)	UNOBLIGATED BALANCE OF INVESTMENT IN NON-GUARANTEED GOVERNMENT AGENCY SECURITIES TRANSFERRED <u>FROM</u> OTHER ACCOUNTS, TRANSACTION
(1151-TC*13-IVST-D)	UNOBLIGATED BALANCE OF INVESTMENT IN GUARANTEED GOVERNMENT AGENCY SECURITIES TRANSFERRED <u>TO</u> OTHER ACCOUNTS, TRANSACTION
(1151-TC13-IVST-D)	UNOBLIGATED BALANCE OF INVESTMENT IN GUARANTEED GOVERNMENT AGENCY SECURITIES TRANSFERRED <u>FROM</u> OTHER ACCOUNTS, TRANSACTION

(1151-TC*13-IVST-E)	UNOBLIGATED BALANCE OF INVESTMENT IN FEDERAL HOME LOAN BANK AND FEDERAL LAND BANK SECURITIES TRANSFERRED <u>TO</u> OTHER ACCOUNTS, TRANSACTION
(1151-TC13-IVST-E)	UNOBLIGATED BALANCE OF INVESTMENT IN FEDERAL HOME LOAN BANK AND FEDERAL LAND BANK SECURITIES TRANSFERRED <u>FROM</u> OTHER ACCOUNTS, TRANSACTION
(11-22.42)	UNOBLIGATED BALANCE OF UNREALIZED DISCOUNT FOR INVESTMENT IN U.S. SECURITIES TRANSFERRED, NET
(11-22.47)	UNOBLIGATED BALANCE OF BORROWING AUTHORITY TRANSFERRED, NET
(1151-BA-TC*13-DT)	UNOBLIGATED BALANCE OF DEFINITE BORROWING AUTHORITY FROM THE TREASURY TRANSFERRED <u>TO</u> OTHER ACCOUNTS, TRANSACTION
(1151-BA-TC13-DT)	UNOBLIGATED BALANCE OF DEFINITE BORROWING AUTHORITY FROM THE TREASURY TRANSFERRED <u>FROM</u> OTHER ACCOUNTS, TRANSACTION
(1151-BA-TC*13-DP)	UNOBLIGATED BALANCE OF DEFINITE BORROWING AUTHORITY FROM THE PUBLIC TRANSFERRED <u>TO</u> OTHER ACCOUNTS, TRANSACTION
(1151-BA-TC13-DP)	UNOBLIGATED BALANCE OF DEFINITE BORROWING AUTHORITY FROM THE PUBLIC TRANSFERRED <u>FROM</u> OTHER ACCOUNTS, TRANSACTION
(1151-BA-TC*13-IT)	UNOBLIGATED BALANCE OF INDEFINITE BORROWING AUTHORITY FROM THE TREASURY TRANSFERRED <u>TO</u> OTHER ACCOUNTS, TRANSACTION
(1151-BA-TC13-IT)	UNOBLIGATED BALANCE OF INDEFINITE BORROWING AUTHORITY FROM THE TREASURY TRANSFERRED <u>FROM</u> OTHER ACCOUNTS, TRANSACTION
(1151-BA-TC*13-IP)	UNOBLIGATED BALANCE OF INDEFINITE BORROWING AUTHORITY FROM THE PUBLIC TRANSFERRED <u>TO</u> OTHER ACCOUNTS, TRANSACTION
(1151-BA-TC13-IP)	UNOBLIGATED BALANCE OF INDEFINITE BORROWING AUTHORITY FROM THE PUBLIC TRANSFERRED <u>FROM</u> OTHER ACCOUNTS, TRANSACTION

(11-22.49)	UNOBLIGATED BALANCE OF UNFUNDED CONTRACT AUTHORITY TRANSFERRED, NET
(1151-CA-TC*13-D)	UNOBLIGATED BALANCE OF UNFUNDED DEFINITE CONTRACT AUTHORITY TRANSFERRED <u>TO</u> OTHER ACCOUNTS, TRANSACTION
(1151-CA-TC13-D)	UNOBLIGATED BALANCE OF UNFUNDED DEFINITE CONTRACT AUTHORITY TRANSFERRED <u>FROM</u> OTHER ACCOUNTS, TRANSACTION
(1151-CA-TC*13-I)	UNOBLIGATED BALANCE OF UNFUNDED INDEFINITE CONTRACT AUTHORITY TRANSFERRED <u>TO</u> OTHER ACCOUNTS, TRANSACTION
(1151-CA-TC13-I)	UNOBLIGATED BALANCE OF UNFUNDED INDEFINITE CONTRACT AUTHORITY TRANSFERRED <u>FROM</u> OTHER ACCOUNTS, TRANSACTION
(11-22.90)	UNOBLIGATED BALANCE OF REVOLVING AND MANAGEMENT FUNDS (TREASURY BALANCE) TRANSFERRED, NET
(1151-RF-TC*13)	UNOBLIGATED BALANCE OF REVOLVING AND MANAGEMENT FUNDS (TREASURY BALANCE) TRANSFERRED <u>TO</u> OTHER ACCOUNTS, TRANSACTION
(1151-RF-TC13)	UNOBLIGATED BALANCE OF REVOLVING AND MANAGEMENT FUNDS (TREASURY BALANCE) TRANSFERRED <u>FROM</u> OTHER ACCOUNTS, TRANSACTION
(11-22.91)	UNOBLIGATED BALANCE OF INVESTMENTS IN U.S. SECURITIES OF REVOLVING AND MANAGEMENT FUNDS TRANSFERRED, NET
(1151-TC*13-IVST-A)	UNOBLIGATED BALANCE OF INVESTMENT IN PUBLIC DEBT SECURITIES OF REVOLVING AND MANAGEMENT FUNDS TRANSFERRED <u>TO</u> OTHER ACCOUNTS, TRANSACTION
(1151-TC13-IVST-A)	UNOBLIGATED BALANCE OF INVESTMENT IN PUBLIC DEBT SECURITIES OF REVOLVING AND MANAGEMENT FUNDS TRANSFERRED <u>FROM</u> OTHER ACCOUNTS, TRANSACTION
(1151-TC*13-IVST-B)	UNOBLIGATED BALANCE OF INVESTMENT IN PARTICIPATION CERTIFICATION OF REVOLVING AND MANAGEMENT FUNDS TRANSFERRED <u>TO</u> OTHER ACCOUNTS, TRANSACTION

- (1151-TC13-IVST-B) UNOBLIGATED BALANCE OF INVESTMENT IN PARTICIPATION CERTIFICATES OF REVOLVING AND MANAGEMENT FUNDS TRANSFERRED FROM OTHER ACCOUNTS, TRANSACTION
- (1151-TC\*13-IVST-C) UNOBLIGATED BALANCE OF INVESTMENT IN NON-GUARANTEED GOVERNMENT AGENCY SECURITIES OF REVOLVING AND MANAGEMENT FUNDS TRANSFERRED TO OTHER ACCOUNTS, TRANSACTION
- (1151-TC13-IVST-C) UNOBLIGATED BALANCE OF INVESTMENT IN NON-GUARANTEED GOVERNMENT AGENCY SECURITIES OF REVOLVING AND MANAGEMENT FUNDS TRANSFERRED FROM OTHER ACCOUNTS, TRANSACTION
- (1151-TC\*13-IVST-D) UNOBLIGATED BALANCE OF INVESTMENT IN GUARANTEED GOVERNMENT AGENCY SECURITIES OF REVOLVING AND MANAGEMENT FUNDS TRANSFERRED TO OTHER ACCOUNTS, TRANSACTION
- (1151-TC13-IVST-D) UNOBLIGATED BALANCE OF INVESTMENT IN GUARANTEED GOVERNMENT AGENCY SECURITIES OF REVOLVING AND MANAGEMENT FUNDS TRANSFERRED FROM OTHER ACCOUNTS, TRANSACTION
- (1151-TC\*13-IVST-E) UNOBLIGATED BALANCE OF INVESTMENT IN FEDERAL HOME LOAN BANK AND FEDERAL LAND BANK OF REVOLVING AND MANAGEMENT FUNDS TRANSFERRED TO OTHER ACCOUNTS, TRANSACTION
- (1151-TC13-IVST-E) UNOBLIGATED BALANCE OF INVESTMENT IN FEDERAL HOME LOAN BANK AND FEDERAL LAND BANK OF REVOLVING AND MANAGEMENT FUNDS TRANSFERRED FROM OTHER ACCOUNTS, TRANSACTION
- (11-22.92) UNOBLIGATED BALANCE OF UNREALIZED DISCOUNT FOR INVESTMENTS IN U.S. SECURITIES OF REVOLVING AND MANAGEMENT FUNDS TRANSFERRED, NET

**OBLIGATED BALANCE TRANSFERS**

(34-13B)	OBLIGATED BALANCE TRANSFERRED, NET
(11-73.40)	OBLIGATED BALANCE OF APPROPRIATION (TREASURY BALANCE) TRANSFERRED, NET
(1151-TC*13-OB)	OBLIGATED BALANCE OF APPROPRIATION (TREASURY BALANCE) TRANSFERRED TO OTHER ACCOUNTS, TRANSACTION
(1151-TC13-OB)	OBLIGATED BALANCE OF APPROPRIATION (TREASURY BALANCE) TRANSFERRED <u>FROM</u> OTHER ACCOUNTS, TRANSACTION
(11-73.41)	OBLIGATED BALANCE OF INVESTMENTS IN U.S. SECURITIES, TRANSFERRED, NET
(1151-TC*13-IVST-A)	OBLIGATED BALANCE OF INVESTMENT IN U.S. PUBLIC DEBT SECURITIES TRANSFERRED <u>TO</u> OTHER ACCOUNTS, TRANSACTION
(1151-TC13-IVST-A)	OBLIGATED BALANCE OF INVESTMENT IN U.S. PUBLIC DEBT SECURITIES TRANSFERRED <u>FROM</u> OTHER ACCOUNTS, TRANSACTION
(1151-TC*13-IVST-B)	OBLIGATED BALANCE OF INVESTMENT IN PARTICIPATION CERTIFICATES TRANSFERRED <u>TO</u> OTHER ACCOUNTS, TRANSACTION
(1151-TC13-IVST-B)	OBLIGATED BALANCE OF INVESTMENT IN PARTICIPATION CERTIFICATES TRANSFERRED <u>FROM</u> OTHER ACCOUNTS, TRANSACTION
(1151-TC*13-IVST-C)	OBLIGATED BALANCE OF INVESTMENT IN NON-GUARANTEED GOVERNMENT AGENCY SECURITIES TRANSFERRED <u>TO</u> OTHER ACCOUNTS, TRANSACTION
(1151-TC13-IVST-C)	OBLIGATED BALANCE OF INVESTMENT IN NON-GUARANTEED GOVERNMENT AGENCY SECURITIES TRANSFERRED <u>FROM</u> OTHER ACCOUNTS, TRANSACTION
(1151-TC*13-IVST-D)	OBLIGATED BALANCE OF INVESTMENT IN GUARANTEED GOVERNMENT AGENCY SECURITIES TRANSFERRED <u>TO</u> OTHER ACCOUNTS, TRANSACTION
(1151-TC13-IVST-D)	OBLIGATED BALANCE OF INVESTMENT IN GUARANTEED GOVERNMENT AGENCY SECURITIES TRANSFERRED <u>FROM</u> OTHER ACCOUNTS, TRANSACTION

(1151-TC*13-IVST-E)	OBLIGATED BALANCE OF INVESTMENT IN FEDERAL HOME LOAN BANK AND FEDERAL LAND BANK SECURITIES (PAR.) TRANSFERRED <u>TO</u> OTHER ACCOUNTS, TRANSACTION
(1151-TC13-IVST-E)	OBLIGATED BALANCE OF INVESTMENT IN FEDERAL HOME LOAN BANK AND FEDERAL LAND BANK SECURITIES (PAR.) TRANSFERRED <u>FROM</u> OTHER ACCOUNTS, TRANSACTION
(11-73.47)	OBLIGATED BALANCE OF BORROWING AUTHORITY TRANSFERRED, NET
(1151-BA-TC*13-DT)	OBLIGATED BALANCE OF DEFINITE BORROWING AUTHORITY FROM THE TREASURY TRANSFERRED <u>TO</u> OTHER ACCOUNTS, TRANSACTION
(1151-BA-TC13-DT)	OBLIGATED BALANCE OF DEFINITE BORROWING AUTHORITY FROM THE TREASURY TRANSFERRED <u>FROM</u> OTHER ACCOUNTS, TRANSACTION
(1151-BA-TC*13-DP)	OBLIGATED BALANCE OF DEFINITE BORROWING AUTHORITY FROM THE PUBLIC TRANSFERRED <u>TO</u> OTHER ACCOUNTS, TRANSACTION
(1151-BA-TC13-DP)	OBLIGATED BALANCE OF DEFINITE BORROWING AUTHORITY FROM THE PUBLIC TRANSFERRED <u>FROM</u> OTHER ACCOUNTS, TRANSACTION
(1151-BA-TC*13-IT)	OBLIGATED BALANCE OF INDEFINITE BORROWING AUTHORITY FROM THE TREASURY TRANSFERRED <u>TO</u> OTHER ACCOUNTS, TRANSACTION
(1151-BA-TC13-IT)	OBLIGATED BALANCE OF INDEFINITE BORROWING AUTHORITY FROM THE TREASURY TRANSFERRED <u>FROM</u> OTHER ACCOUNTS, TRANSACTION
(1151-BA-TC*13-IP)	OBLIGATED BALANCE OF INDEFINITE BORROWING AUTHORITY FROM THE PUBLIC TRANSFERRED <u>TO</u> OTHER ACCOUNTS, TRANSACTION
(1151-BA-TC13-IP)	OBLIGATED BALANCE OF INDEFINITE BORROWING AUTHORITY FROM THE PUBLIC TRANSFERRED <u>FROM</u> OTHER ACCOUNTS, TRANSACTION
(11-73.49)	OBLIGATED BALANCE OF UNFUNDED CONTRACT AUTHORITY TRANSFERRED, NET
(1151-CA-TC*13-D)	OBLIGATED BALANCE OF UNFUNDED DEFINITE CONTRACT AUTHORITY TRANSFERRED <u>TO</u> OTHER ACCOUNTS, TRANSACTION

(1151-CA-TC13-D)	OBLIGATED BALANCE OF UNFUNDED DEFINITE CONTRACT AUTHORITY TRANSFERRED <u>FROM</u> OTHER ACCOUNTS, TRANSACTION
(1151-CA-TC*13-I)	OBLIGATED BALANCE OF UNFUNDED INDEFINITE CONTRACT AUTHORITY TRANSFERRED <u>TO</u> OTHER ACCOUNTS, TRANSACTION
(1151-CA-TC13-I)	OBLIGATED BALANCE OF UNFUNDED INDEFINITE CONTRACT AUTHORITY TRANSFERRED <u>FROM</u> OTHER ACCOUNTS, TRANSACTION
(11-73.90)	OBLIGATED BALANCE OF REVOLVING AND MANAGEMENT FUNDS (TREASURY BALANCE) TRANSFERRED, NET
(1151-RF-TC*13)	OBLIGATED BALANCE OF REVOLVING AND MANAGEMENT FUNDS (TREASURY BALANCE) TRANSFERRED <u>TO</u> OTHER ACCOUNTS, TRANSACTION
(1151-RF-TC13)	OBLIGATED BALANCE OF REVOLVING AND MANAGEMENT FUNDS (TREASURY BALANCE) TRANSFERRED <u>FROM</u> OTHER ACCOUNTS, TRANSACTION
(11-73.91)	OBLIGATED BALANCE OF INVESTMENT IN U.S. SECURITIES OF REVOLVING AND MANAGEMENT FUNDS TRANSFERRED, NET
(1151-TC*13-IVST-A)	OBLIGATED BALANCE OF INVESTMENT IN PUBLIC DEBT SECURITIES OF REVOLVING AND MANAGEMENT FUNDS TRANSFERRED <u>TO</u> OTHER ACCOUNTS, TRANSACTION
(1151-TC13-IVST-A)	OBLIGATED BALANCE OF INVESTMENT IN PUBLIC DEBT SECURITIES OF REVOLVING AND MANAGEMENT FUNDS TRANSFERRED <u>FROM</u> OTHER ACCOUNTS, TRANSACTION
(1151-TC*13-IVST-B)	OBLIGATED BALANCE OF INVESTMENT IN PARTICIPATION CERTIFICATES OF REVOLVING AND MANAGEMENT FUNDS TRANSFERRED <u>TO</u> OTHER ACCOUNTS, TRANSACTION
(1151-TC13-IVST-B)	OBLIGATED BALANCE OF INVESTMENT IN PARTICIPATION CERTIFICATES OF REVOLVING AND MANAGEMENT FUNDS TRANSFERRED <u>FROM</u> OTHER ACCOUNTS, TRANSACTION

- (1151-TC\*13-IVST-C) OBLIGATED BALANCE OF INVESTMENT IN NON-GUARANTEED GOVERNMENT AGENCY SECURITIES OF REVOLVING AND MANAGEMENT FUNDS TRANSFERRED TO OTHER ACCOUNTS, TRANSACTION
- (1151-TC13-IVST-C) OBLIGATED BALANCE OF INVESTMENT IN NON-GUARANTEED GOVERNMENT AGENCY SECURITIES OF REVOLVING AND MANAGEMENT FUNDS TRANSFERRED FROM OTHER ACCOUNTS, TRANSACTION
- (1151-TC\*13-IVST-D) OBLIGATED BALANCE OF INVESTMENT IN GUARANTEED GOVERNMENT AGENCY SECURITIES OF REVOLVING AND MANAGEMENT FUNDS TRANSFERRED TO OTHER ACCOUNTS, TRANSACTION
- (1151-TC13-IVST-D) OBLIGATED BALANCE OF INVESTMENT IN GUARANTEED GOVERNMENT AGENCY SECURITIES OF REVOLVING AND MANAGEMENT FUNDS TRANSFERRED FROM OTHER ACCOUNTS, TRANSACTION
- (1151-TC\*13-IVST-E) OBLIGATED BALANCE OF INVESTMENT IN FEDERAL HOME LOAN BANK AND FEDERAL LAND BANK OF REVOLVING AND MANAGEMENT FUNDS TRANSFERRED TO OTHER ACCOUNTS, TRANSACTION
- (1151-TC13-IVST-E) OBLIGATED BALANCE OF INVESTMENT IN FEDERAL HOME LOAN BANK AND FEDERAL LAND BANK OF REVOLVING AND MANAGEMENT FUNDS TRANSFERRED FROM OTHER ACCOUNTS, TRANSACTION

**OTHER NONEXPENDITURE TRANSFERS**

(1151-TC83)	TRANSFER APPROPRIATION (ALLOCATION) BY PARENT ACCOUNT
(1151-TC93)	TRANSFER APPROPRIATION (ALLOCATION) TO RECEIVING ACCOUNT
(224-TC61/41)	DISBURSEMENTS TO ESTABLISH OR INCREASE IMPREST FUNDS
(224-TC61/41)	PAYMENTS TO CLOSE OR REDUCE IMPREST FUNDS

**BORROWING AGENCIES**

(1151-TC95)	BORROWINGS FROM THE U.S. TREASURY
(1151-TC85)	PAYMENTS MADE ON BORROWINGS FROM THE U.S. TREASURY
(1151-TC82)	BORROWINGS FROM THE FEDERAL FINANCING BANK
(1151-TC92)	PAYMENTS MADE ON BORROWINGS FROM THE FEDERAL FINANCING BANK
(1151-TC61)	BORROWINGS FROM THE PUBLIC
(1151-TC71)	PAYMENTS MADE ON BORROWINGS FROM THE PUBLIC

**LOANING AGENCIES**

(1151-TC95)	LOANS MADE TO AGENCIES BY THE U.S. TREASURY
(1151-TC85)	PAYMENTS RECEIVED ON LOANS BY THE U.S. TREASURY
(1151-TC92)	LOANS MADE TO AGENCIES BY THE FEDERAL FINANCING BANK
(1151-TC82)	PAYMENTS RECEIVED ON LOANS BY THE FEDERAL FINANCING BANK

**INVESTMENTS - INVESTING AGENCIES**

(224-TC61/80)	DISBURSEMENTS FOR INVESTMENT IN PARTICIPATION CERTIFICATES
(224-TC71/90)	PAYMENTS RECEIVED FOR REDEMPTION OR SALE OF PARTICIPATION CERTIFICATES (BY INVESTING AGENCIES)
(224-TC61/81)	DISBURSEMENTS FOR INVESTMENT IN NON-GUARANTEED GOVERNMENT AGENCY SECURITIES

- (224-TC71/91) PAYMENTS RECEIVED FOR REDEMPTION OR SALE OF NON-GUARANTEED GOVERNMENT AGENCY SECURITIES (BY INVESTING AGENCIES)
- (224-TC61/89) DISBURSEMENTS FOR INVESTMENT IN GUARANTEED GOVERNMENT AGENCY SECURITIES
- (224-TC71/99) PAYMENTS RECEIVED FOR REDEMPTION OR SALE OF GUARANTEED GOVERNMENT AGENCY SECURITIES (BY INVESTING AGENCIES)
- (224-TC61/88) DISBURSEMENTS FOR INVESTMENT IN U.S. PUBLIC DEBT SECURITIES
- (224-TC71/98) PAYMENTS RECEIVED FOR REDEMPTION OR SALE OF U.S. PUBLIC DEBT SECURITIES (BY INVESTING AGENCIES)

**INVESTMENTS - ISSUING AGENCIES**

- (224-TC71/77) SALE OF PARTICIPATION CERTIFICATES (BY ISSUING AGENCIES)
- (224-TC61/67) PAYMENTS MADE FOR REDEMPTION OF PARTICIPATION CERTIFICATES
- (224-TC71/97) SALE OF NON-GUARANTEED GOVERNMENT AGENCY SECURITIES (BY ISSUING AGENCIES)
- (224-TC61/87) PAYMENTS MADE FOR REDEMPTION OF NON-GUARANTEED GOVERNMENT AGENCY SECURITIES
- (224-TC71/96) SALE OF GUARANTEED GOVERNMENT AGENCY SECURITIES (BY ISSUING AGENCIES)
- (224-TC61/86) PAYMENTS MADE FOR REDEMPTION OF GUARANTEED GOVERNMENT AGENCY SECURITIES
- (224-TC51) SALE OF U.S. PUBLIC DEBT SECURITIES (BY ISSUING AGENCIES)
- (224-TC61) PAYMENTS MADE FOR REDEMPTION OF U.S. PUBLIC DEBT SECURITIES
- (224-TC71/96) SALE OF DOMESTIC U.S. POSTAL MONEY ORDERS
- (224-TC61/86) PAYMENTS MADE FOR REDEMPTION OF DOMESTIC U.S. POSTAL MONEY ORDERS
- (224-TC71/89) SALE OF FOREIGN POSTAL MONEY ORDERS
- (224-TC61/99) PAYMENTS MADE FOR REDEMPTION OF FOREIGN POSTAL MONEY ORDERS



(1151-TC\*13-I)

**TRANSFERS TO OTHER ACCOUNT - CURRENT  
APPROPRIATION - INDEFINITE - TRANSACTION**

Amount of indefinite, current appropriation transferred to another appropriation or fund account in the same year in which the budget authority became available. The following sub-data elements are not reporting requirements per se, but agencies will need them when "Current Appropriation-Adjusted (11-43.00)" and its sub-data elements are required.

(11-42.00)

**TRANSFERS FROM OTHER ACCOUNTS - CURRENT  
APPROPRIATION**

Amount of the current appropriation transferred from another appropriation or fund account in the same year in which the budget authority became available. Such transfers represent adjustments to the accounts involved and do not involve an obligation or any outlay. These adjustments will usually be limited to interchange of budget authority where the purpose has changed, transfers under reorganization plans, and transfers authorized by Congress in lieu of supplemental appropriations. This entry will also be used to reflect transfers of unobligated balances that result from legislation which changes the purpose for which the balances are available. Transfers of balances for which the purpose has not changed or transfers resulting from general transfer authority will be reflected in Unobligated Balance Transferred, Net.

(1151-TC13-D)

**TRANSFERS FROM OTHER ACCOUNT - CURRENT  
APPROPRIATION - DEFINITE - TRANSACTION**

Amount of definite, current appropriation transferred from another appropriation or fund account in the same year in which the budget authority became available. The following sub-data elements are not reporting requirements per se, but agencies will need them when "Current Appropriation-Adjusted (11-43.00)" and its sub-data elements are required.

(1151-TC13-I)

**TRANSFERS FROM OTHER ACCOUNT - CURRENT  
APPROPRIATION - INDEFINITE - TRANSACTION**

Amount of indefinite, current appropriation transferred from another appropriation or fund account in the same year in which the budget authority became available. The following sub-data elements are not reporting requirements per se, but agencies will need them when "Current Appropriation-Adjusted (11-43.00)" and its sub-data elements are required.





(1151-TC*13-IVST-A)	UNOBLIGATED BALANCE OF INVESTMENT IN U.S. PUBLIC DEBT SECURITIES TRANSFERRED <u>TO</u> OTHER ACCOUNTS, TRANSACTION
(1151-TC13-IVST-A)	UNOBLIGATED BALANCE OF INVESTMENT IN U.S. PUBLIC DEBT SECURITIES TRANSFERRED <u>FROM</u> OTHER ACCOUNTS, TRANSACTION
(1151-TC*13-IVST-B)	UNOBLIGATED BALANCE OF INVESTMENT IN PARTICIPATION CERTIFICATES TRANSFERRED <u>TO</u> OTHER ACCOUNTS, TRANSACTION
(1151-TC13-IVST-B)	UNOBLIGATED BALANCE OF INVESTMENT IN PARTICIPATION CERTIFICATES TRANSFERRED <u>FROM</u> OTHER ACCOUNTS, TRANSACTION
(1151-TC*13-IVST-C)	UNOBLIGATED BALANCE OF INVESTMENT IN NON-GUARANTEED GOVERNMENT AGENCY SECURITIES TRANSFERRED <u>TO</u> OTHER ACCOUNTS, TRANSACTION
(1151-TC13-IVST-C)	UNOBLIGATED BALANCE OF INVESTMENT IN NON-GUARANTEED GOVERNMENT AGENCY SECURITIES TRANSFERRED <u>FROM</u> OTHER ACCOUNTS, TRANSACTION
(1151-TC*13-IVST-D)	UNOBLIGATED BALANCE OF INVESTMENT IN GUARANTEED GOVERNMENT AGENCY SECURITIES TRANSFERRED <u>TO</u> OTHER ACCOUNTS, TRANSACTION
(1151-TC13-IVST-D)	UNOBLIGATED BALANCE OF INVESTMENT IN GUARANTEED GOVERNMENT AGENCY SECURITIES TRANSFERRED <u>FROM</u> OTHER ACCOUNTS, TRANSACTION
(1151-TC*13-IVST-E)	UNOBLIGATED BALANCE OF INVESTMENT IN FEDERAL HOME LOAN BANK AND FEDERAL LAND BANK SECURITIES TRANSFERRED <u>TO</u> OTHER ACCOUNTS, TRANSACTION
(1151-TC13-IVST-E)	UNOBLIGATED BALANCE OF INVESTMENT IN FEDERAL HOME LOAN BANK AND FEDERAL LAND BANK SECURITIES TRANSFERRED <u>FROM</u> OTHER ACCOUNTS, TRANSACTION
(11-22.42)	UNOBLIGATED BALANCE OF UNREALIZED DISCOUNT FOR INVESTMENT IN U.S. SECURITIES TRANSFERRED, NET

Net amount of unobligated balances of appropriation that represents unrealized discounts for investments in U.S. securities transferred from and to other accounts. Such transfers are adjustments to the accounts involved and do not involve obligations or outlays in either account. The amount will only reflect transfers of unobligated balances (a) which will be available for the same purpose as before the transfer and (b) which resulted from general transfer authority.

(11-22.47) **UNOBLIGATED BALANCE OF BORROWING AUTHORITY  
TRANSFERRED, NET**

Net amount of unobligated balances of borrowing authority transferred from and to other accounts. Such transfers are adjustments to the accounts involved and do not involve obligations or outlays in either account. The amount will only reflect transfers of unobligated balances (a) which will be available for the same purpose as before the transfer and (b) which resulted from general transfer authority.

(1151-BA-TC\*13-DT) **UNOBLIGATED BALANCE OF DEFINITE BORROWING  
AUTHORITY FROM THE TREASURY TRANSFERRED TO  
OTHER ACCOUNTS, TRANSACTION**

(1151-BA-TC13-DT) **UNOBLIGATED BALANCE OF DEFINITE BORROWING  
AUTHORITY FROM THE TREASURY TRANSFERRED  
FROM OTHER ACCOUNTS, TRANSACTION**

(1151-BA-TC\*13-DP) **UNOBLIGATED BALANCE OF DEFINITE BORROWING  
AUTHORITY FROM THE PUBLIC TRANSFERRED TO  
OTHER ACCOUNTS, TRANSACTION**

(1151-BA-TC13-DP) **UNOBLIGATED BALANCE OF DEFINITE BORROWING  
AUTHORITY FROM THE PUBLIC TRANSFERRED FROM  
OTHER ACCOUNTS, TRANSACTION**

(1151-BA-TC\*13-IT) **UNOBLIGATED BALANCE OF INDEFINITE BORROWING  
AUTHORITY FROM THE TREASURY TRANSFERRED TO  
OTHER ACCOUNTS, TRANSACTION**

(1151-BA-TC13-IT) **UNOBLIGATED BALANCE OF INDEFINITE BORROWING  
AUTHORITY FROM THE TREASURY TRANSFERRED  
FROM OTHER ACCOUNTS, TRANSACTION**

(1151-BA-TC\*13-IP) **UNOBLIGATED BALANCE OF INDEFINITE BORROWING  
AUTHORITY FROM THE PUBLIC TRANSFERRED TO  
OTHER ACCOUNTS, TRANSACTION**

(1151-BA-TC13-IP) **UNOBLIGATED BALANCE OF INDEFINITE BORROWING  
AUTHORITY FROM THE PUBLIC TRANSFERRED FROM  
OTHER ACCOUNTS, TRANSACTION**

(11-22.49) **UNOBLIGATED BALANCE OF UNFUNDED CONTRACT  
AUTHORITY TRANSFERRED, NET**

Net amount of unobligated balances of unfunded contract authority transferred from and to other accounts. Such transfers are adjustments to the accounts involved and do not involve obligations or outlays in either account. The amount will only reflect transfers of unobligated balances (a) which will be available for the same purpose as before the transfer and (b) which resulted from general transfer authority.

- (1151-CA-TC\*13-D)      UNOBLIGATED BALANCE OF UNFUNDED DEFINITE CONTRACT AUTHORITY TRANSFERRED TO OTHER ACCOUNTS, TRANSACTION
- (1151-CA-TC13-D)      UNOBLIGATED BALANCE OF UNFUNDED DEFINITE CONTRACT AUTHORITY TRANSFERRED FROM OTHER ACCOUNTS, TRANSACTION
- (1151-CA-TC\*13-I)      UNOBLIGATED BALANCE OF UNFUNDED INDEFINITE CONTRACT AUTHORITY TRANSFERRED TO OTHER ACCOUNTS, TRANSACTION
- (1151-CA-TC13-I)      UNOBLIGATED BALANCE OF UNFUNDED INDEFINITE CONTRACT AUTHORITY TRANSFERRED FROM OTHER ACCOUNTS, TRANSACTION

(11-22.90)      UNOBLIGATED BALANCE OF REVOLVING AND MANAGEMENT FUNDS (TREASURY BALANCE) TRANSFERRED, NET

Net amount of unobligated balance of revolving and management funds (Treasury balance) transferred from and to other accounts. Such transfers are adjustments to the accounts involved and do not involve obligations or outlays in either account. The amount will only reflect transfers of unobligated balances (a) which will be available for the same purpose as before the transfer and (b) which resulted from general transfer authority.

- (1151-RF-TC\*13)      UNOBLIGATED BALANCE OF REVOLVING AND MANAGEMENT FUNDS (TREASURY BALANCE) TRANSFERRED TO OTHER ACCOUNTS, TRANSACTION
- (1151-RF-TC13)      UNOBLIGATED BALANCE OF REVOLVING AND MANAGEMENT FUNDS (TREASURY BALANCE) TRANSFERRED FROM OTHER ACCOUNTS, TRANSACTION

(11-22.91)      UNOBLIGATED BALANCE OF INVESTMENTS IN U.S. SECURITIES OF REVOLVING AND MANAGEMENT FUNDS TRANSFERRED, NET

Net amount of unobligated balances of revolving and management funds invested in U.S. securities at par value by revolving and management funds at par value transferred from and to other accounts. Such transfers are adjustments to the accounts involved and do not involve obligations or outlays in either account. The amount will only reflect transfers of unobligated balances (a) which will be available for the same purpose as before the transfer and (b) which resulted from general transfer authority.

- (1151-TC\*13-IVST-A) UNOBLIGATED BALANCE OF INVESTMENT IN PUBLIC DEBT SECURITIES OF REVOLVING AND MANAGEMENT FUNDS TRANSFERRED TO OTHER ACCOUNTS, TRANSACTION
- (1151-TC13-IVST-A) UNOBLIGATED BALANCE OF INVESTMENT IN PUBLIC DEBT SECURITIES OF REVOLVING AND MANAGEMENT FUNDS TRANSFERRED FROM OTHER ACCOUNTS, TRANSACTION
- (1151-TC\*13-IVST-B) UNOBLIGATED BALANCE OF INVESTMENT IN PARTICIPATION CERTIFICATION OF REVOLVING AND MANAGEMENT FUNDS TRANSFERRED TO OTHER ACCOUNTS, TRANSACTION
- (1151-TC13-IVST-B) UNOBLIGATED BALANCE OF INVESTMENT IN PARTICIPATION CERTIFICATES OF REVOLVING AND MANAGEMENT FUNDS TRANSFERRED FROM OTHER ACCOUNTS, TRANSACTION
- (1151-TC\*13-IVST-C) UNOBLIGATED BALANCE OF INVESTMENT IN NON-GUARANTEED GOVERNMENT AGENCY SECURITIES OF REVOLVING AND MANAGEMENT FUNDS TRANSFERRED TO OTHER ACCOUNTS, TRANSACTION
- (1151-TC13-IVST-C) UNOBLIGATED BALANCE OF INVESTMENT IN NON-GUARANTEED GOVERNMENT AGENCY SECURITIES OF REVOLVING AND MANAGEMENT FUNDS TRANSFERRED FROM OTHER ACCOUNTS, TRANSACTION
- (1151-TC\*13-IVST-D) UNOBLIGATED BALANCE OF INVESTMENT IN GUARANTEED GOVERNMENT AGENCY SECURITIES OF REVOLVING AND MANAGEMENT FUNDS TRANSFERRED TO OTHER ACCOUNTS, TRANSACTION
- (1151-TC13-IVST-D) UNOBLIGATED BALANCE OF INVESTMENT IN GUARANTEED GOVERNMENT AGENCY SECURITIES OF REVOLVING AND MANAGEMENT FUNDS TRANSFERRED FROM OTHER ACCOUNTS, TRANSACTION
- (1151-TC\*13-IVST-E) UNOBLIGATED BALANCE OF INVESTMENT IN FEDERAL HOME LOAN BANK AND FEDERAL LAND BANK OF REVOLVING AND MANAGEMENT FUNDS TRANSFERRED TO OTHER ACCOUNTS, TRANSACTION
- (1151-TC13-IVST-E) UNOBLIGATED BALANCE OF INVESTMENT IN FEDERAL HOME LOAN BANK AND FEDERAL LAND BANK OF REVOLVING AND MANAGEMENT FUNDS TRANSFERRED FROM OTHER ACCOUNTS, TRANSACTION



- (1151-TC\*13-IVST-C) OBLIGATED BALANCE OF INVESTMENT IN NON-GUARANTEED GOVERNMENT AGENCY SECURITIES TRANSFERRED TO OTHER ACCOUNTS, TRANSACTION
- (1151-TC13-IVST-C) OBLIGATED BALANCE OF INVESTMENT IN NON-GUARANTEED GOVERNMENT AGENCY SECURITIES TRANSFERRED FROM OTHER ACCOUNTS, TRANSACTION
- (1151-TC\*13-IVST-D) OBLIGATED BALANCE OF INVESTMENT IN GUARANTEED GOVERNMENT AGENCY SECURITIES TRANSFERRED TO OTHER ACCOUNTS, TRANSACTION
- (1151-TC13-IVST-D) OBLIGATED BALANCE OF INVESTMENT IN GUARANTEED GOVERNMENT AGENCY SECURITIES TRANSFERRED FROM OTHER ACCOUNTS, TRANSACTION
- (1151-TC\*13-IVST-E) OBLIGATED BALANCE OF INVESTMENT IN FEDERAL HOME LOAN BANK AND FEDERAL LAND BANK SECURITIES (PAR.) TRANSFERRED TO OTHER ACCOUNTS, TRANSACTION
- (1151-TC13-IVST-E) OBLIGATED BALANCE OF INVESTMENT IN FEDERAL HOME LOAN BANK AND FEDERAL LAND BANK SECURITIES (PAR.) TRANSFERRED FROM OTHER ACCOUNTS, TRANSACTION
- (11-73.47) OBLIGATED BALANCE OF BORROWING AUTHORITY TRANSFERRED, NET

Net amount of obligated balances of borrowing authority transferred from and to other accounts.

- (1151-BA-TC\*13-DT) OBLIGATED BALANCE OF DEFINITE BORROWING AUTHORITY FROM THE TREASURY TRANSFERRED TO OTHER ACCOUNTS, TRANSACTION
- (1151-BA-TC13-DT) OBLIGATED BALANCE OF DEFINITE BORROWING AUTHORITY FROM THE TREASURY TRANSFERRED FROM OTHER ACCOUNTS, TRANSACTION
- (1151-BA-TC\*13-DP) OBLIGATED BALANCE OF DEFINITE BORROWING AUTHORITY FROM THE PUBLIC TRANSFERRED TO OTHER ACCOUNTS, TRANSACTION
- (1151-BA-TC13-DP) OBLIGATED BALANCE OF DEFINITE BORROWING AUTHORITY FROM THE PUBLIC TRANSFERRED FROM OTHER ACCOUNTS, TRANSACTION

(1151-BA-TC*13-IT)	OBLIGATED BALANCE OF INDEFINITE BORROWING AUTHORITY FROM THE TREASURY TRANSFERRED <u>TO</u> OTHER ACCOUNTS, TRANSACTION
(1151-BA-TC13-IT)	OBLIGATED BALANCE OF INDEFINITE BORROWING AUTHORITY FROM THE TREASURY TRANSFERRED <u>FROM</u> OTHER ACCOUNTS, TRANSACTION
(1151-BA-TC*13-IP)	OBLIGATED BALANCE OF INDEFINITE BORROWING AUTHORITY FROM THE PUBLIC TRANSFERRED <u>TO</u> OTHER ACCOUNTS, TRANSACTION
(1151-BA-TC13-IP)	OBLIGATED BALANCE OF INDEFINITE BORROWING AUTHORITY FROM THE PUBLIC TRANSFERRED <u>FROM</u> OTHER ACCOUNTS, TRANSACTION
(11-73.49)	OBLIGATED BALANCE OF UNFUNDED CONTRACT AUTHORITY TRANSFERRED, NET

Net amount of obligated balances of borrowing authority transferred from and to other accounts.

(1151-CA-TC*13-D)	OBLIGATED BALANCE OF UNFUNDED DEFINITE CONTRACT AUTHORITY TRANSFERRED <u>TO</u> OTHER ACCOUNTS, TRANSACTION
(1151-CA-TC13-D)	OBLIGATED BALANCE OF UNFUNDED DEFINITE CONTRACT AUTHORITY TRANSFERRED <u>FROM</u> OTHER ACCOUNTS, TRANSACTION
(1151-CA-TC*13-I)	OBLIGATED BALANCE OF UNFUNDED INDEFINITE CONTRACT AUTHORITY TRANSFERRED <u>TO</u> OTHER ACCOUNTS, TRANSACTION
(1151-CA-TC13-I)	OBLIGATED BALANCE OF UNFUNDED INDEFINITE CONTRACT AUTHORITY TRANSFERRED <u>FROM</u> OTHER ACCOUNTS, TRANSACTION
(11-73.90)	OBLIGATED BALANCE OF REVOLVING AND MANAGEMENT FUNDS (TREASURY BALANCE) TRANSFERRED, NET

Net amount of obligated balances of revolving and management funds (Treasury balance) transferred from and to other accounts.

- (1151-RF-TC\*13) OBLIGATED BALANCE OF REVOLVING AND MANAGEMENT FUNDS (TREASURY BALANCE) TRANSFERRED TO OTHER ACCOUNTS, TRANSACTION
- (1151-RF-TC13) OBLIGATED BALANCE OF REVOLVING AND MANAGEMENT FUNDS (TREASURY BALANCE) TRANSFERRED FROM OTHER ACCOUNTS, TRANSACTION
- (11-73.91) OBLIGATED BALANCE OF INVESTMENT IN U.S. SECURITIES OF REVOLVING AND MANAGEMENT FUNDS TRANSFERRED, NET

Net amount of obligated balances of revolving and management funds invested in U.S. securities at par value transferred from and to other accounts.

- (1151-TC\*13-IVST-A) OBLIGATED BALANCE OF INVESTMENT IN PUBLIC DEBT SECURITIES OF REVOLVING AND MANAGEMENT FUNDS TRANSFERRED TO OTHER ACCOUNTS, TRANSACTION
- (1151-TC13-IVST-A) OBLIGATED BALANCE OF INVESTMENT IN PUBLIC DEBT SECURITIES OF REVOLVING AND MANAGEMENT FUNDS TRANSFERRED FROM OTHER ACCOUNTS, TRANSACTION
- (1151-TC\*13-IVST-B) OBLIGATED BALANCE OF INVESTMENT IN PARTICIPATION CERTIFICATES OF REVOLVING AND MANAGEMENT FUNDS TRANSFERRED TO OTHER ACCOUNTS, TRANSACTION
- (1151-TC13-IVST-B) OBLIGATED BALANCE OF INVESTMENT IN PARTICIPATION CERTIFICATES OF REVOLVING AND MANAGEMENT FUNDS TRANSFERRED FROM OTHER ACCOUNTS, TRANSACTION
- (1151-TC\*13-IVST-C) OBLIGATED BALANCE OF INVESTMENT IN NON-GUARANTEED GOVERNMENT AGENCY SECURITIES OF REVOLVING AND MANAGEMENT FUNDS TRANSFERRED TO OTHER ACCOUNTS, TRANSACTION
- (1151-TC13-IVST-C) OBLIGATED BALANCE OF INVESTMENT IN NON-GUARANTEED GOVERNMENT AGENCY SECURITIES OF REVOLVING AND MANAGEMENT FUNDS TRANSFERRED FROM OTHER ACCOUNTS, TRANSACTION
- (1151-TC\*13-IVST-D) OBLIGATED BALANCE OF INVESTMENT IN GUARANTEED GOVERNMENT AGENCY SECURITIES OF REVOLVING AND MANAGEMENT FUNDS TRANSFERRED TO OTHER ACCOUNTS, TRANSACTION

- (1151-TC13-IVST-D) OBLIGATED BALANCE OF INVESTMENT IN GUARANTEED GOVERNMENT AGENCY SECURITIES OF REVOLVING AND MANAGEMENT FUNDS TRANSFERRED FROM OTHER ACCOUNTS, TRANSACTION
- (1151-TC\*13-IVST-E) OBLIGATED BALANCE OF INVESTMENT IN FEDERAL HOME LOAN BANK AND FEDERAL LAND BANK OF REVOLVING AND MANAGEMENT FUNDS TRANSFERRED TO OTHER ACCOUNTS, TRANSACTION
- (1151-TC13-IVST-E) OBLIGATED BALANCE OF INVESTMENT IN FEDERAL HOME LOAN BANK AND FEDERAL LAND BANK OF REVOLVING AND MANAGEMENT FUNDS TRANSFERRED FROM OTHER ACCOUNTS, TRANSACTION

**OTHER NONEXPENDITURE TRANSFERS**

- (1151-TC83) TRANSFER APPROPRIATION (ALLOCATION) BY PARENT ACCOUNT

Amount of budget authority and other resources transferred to a transfer appropriation account(s) established by Treasury or other agencies or bureaus to carry out the purposes of the appropriation account from which the transfer was made (parent account).

- (1151-TC93) TRANSFER APPROPRIATION (ALLOCATION) TO RECEIVING ACCOUNT

Amount of budget authority and other resources received by other agencies or bureaus in a transfer appropriation account(s) established by Treasury to carry out the purposes of the appropriation account from which the transfer was made. (The symbol and title of the transfer account will be the same as the parent appropriation with a prefix to indicate the receiving agency.)

- (224-TC61/41) DISBURSEMENTS TO ESTABLISH OR INCREASE IMPREST FUNDS

Amount advanced from an appropriation account to a duly authorized cashier as Funds Held Outside of Treasury to establish or increase a fixed-cash or petty-cash fund for making specifically authorized cash payments.

- (224-TC61/41) PAYMENTS TO CLOSE OR REDUCE IMPREST FUNDS

Amount returned to an appropriation account from a duly authorized cashier to close or reduce a fixed-cash or petty-cash fund.

**BORROWING AGENCIES**

(1151-TC95)                      **BORROWINGS FROM THE U.S. TREASURY**

Amount borrowed from the U.S. Treasury under loan authorizations.

(1151-TC85)                      **PAYMENTS MADE ON BORROWINGS FROM THE U.S. TREASURY**

Amount of the principal paid back for amount borrowed from the U.S. Treasury.

(1151-TC82)                      **BORROWINGS FROM THE FEDERAL FINANCING BANK**

Amount borrowed from the Federal Financing Bank under loan authorizations.

(1151-TC92)                      **PAYMENTS MADE ON BORROWINGS FROM THE FEDERAL FINANCING BANK**

Amount of the principal paid back for amount borrowed from the Federal Financing Bank.

(1151-TC61)                      **BORROWINGS FROM THE PUBLIC**

Amount borrowed from the Public under loan authorizations.

(1151-TC71)                      **PAYMENTS MADE ON BORROWINGS FROM THE PUBLIC**

Amount of the principal paid back for amount borrowed from the Public.

**LOANING AGENCIES**

(1151-TC95)                      **LOANS MADE TO AGENCIES BY THE U.S. TREASURY**

Amount of loan made by the U.S. Treasury to Federal agencies under loan authorizations.

(1151-TC85)                      **PAYMENTS RECEIVED ON LOANS BY THE U.S. TREASURY**

Amount of the principal paid back on loans from the U.S. Treasury.

(1151-TC92)                      **LOANS MADE TO AGENCIES BY THE FEDERAL FINANCING BANK**

Amount of loans made by the Federal Financing Bank to Federal agencies under loan authorizations.

(1151-TC82)                      **PAYMENTS RECEIVED ON LOANS BY THE FEDERAL FINANCING BANK**

Amount of principal paid back for amount borrowed from the Federal Financing Bank.

**INVESTMENTS - INVESTING AGENCIES**

(224-TC61/80)                      **DISBURSEMENTS FOR INVESTMENT IN PARTICIPATION  
CERTIFICATES**

Amount paid for investments in participation certificates. Participation certificates are offered as investments to the public and authorized government agencies by the Federal Mortgage Corporation and represent complete, undivided ownership of a pool of residential mortgage loans. The Federal Mortgage Corporation purchases the loans from individual mortgage lenders and groups portions of these into pools called participation certificates which may range in values of \$1 million to \$1 billion.

(224-TC71/90)                      **PAYMENTS RECEIVED FOR REDEMPTION OR SALE OF  
PARTICIPATION CERTIFICATES (BY INVESTING AGENCIES)**

Amount received for the redemption or sale of participation certificates which were acquired previously as investments.

(224-TC61/81)                      **DISBURSEMENTS FOR INVESTMENT IN NON-GUARANTEED  
GOVERNMENT AGENCY SECURITIES**

Amount paid for investments in non-guaranteed government agency securities.

(224-TC71/91)                      **PAYMENTS RECEIVED FOR REDEMPTION OR SALE OF  
NON-GUARANTEED GOVERNMENT AGENCY SECURITIES  
(BY INVESTING AGENCIES)**

Amount received for the redemption or sale of non-guaranteed Government agency securities which were acquired previously as investments.

(224-TC61/89)                      **DISBURSEMENTS FOR INVESTMENT IN GUARANTEED  
GOVERNMENT AGENCY SECURITIES**

Amount paid for investments in guaranteed government agency securities.

(224-TC71/99)                      **PAYMENTS RECEIVED FOR REDEMPTION OR SALE OF  
GUARANTEED GOVERNMENT AGENCY SECURITIES (BY  
INVESTING AGENCIES)**

Amount received for the redemption or sale of guaranteed government agency securities which were acquired previously as investments.

(224-TC61/88)                      **DISBURSEMENTS FOR INVESTMENT IN U.S. PUBLIC DEBT  
SECURITIES**

Amount paid for investments in U.S. public debt securities.

(224-TC71/98)                      **PAYMENTS RECEIVED FOR REDEMPTION OR SALE OF U.S.  
PUBLIC DEBT SECURITIES (BY INVESTING AGENCIES)**

Amount received for the redemption or sale of U.S. public debt securities which were acquired previously as investments.

**INVESTMENTS - ISSUING AGENCIES**

**(224-TC71/77)                      SALE OF PARTICIPATION CERTIFICATES (BY ISSUING AGENCIES)**

Amount received for selling participation certificates. Participation certificates are offered as investments to the public and authorized government agencies by the Federal Mortgage Corporation and represent complete, undivided ownership of a pool of residential mortgage loans. The Federal Mortgage Corporation purchases the loans from individual mortgage lenders and groups portions of these into pools called participation certificates which may range in values of \$1 million to \$1 billion.

**(224-TC61/67)                      PAYMENTS MADE FOR REDEMPTION OF PARTICIPATION CERTIFICATES**

Amount paid for the redemption of participation certificates which were previously issued.

**(224-TC71/97)                      SALE OF NON-GUARANTEED GOVERNMENT AGENCY SECURITIES (BY ISSUING AGENCIES)**

Amount received for selling non-guaranteed government agency securities.

**(224-TC61/87)                      PAYMENTS MADE FOR REDEMPTION OF NON-GUARANTEED GOVERNMENT AGENCY SECURITIES**

Amount paid for the redemption of non-guaranteed Government agency securities which were previously issued.

**(224-TC71/96)                      SALE OF GUARANTEED GOVERNMENT AGENCY SECURITIES (BY ISSUING AGENCIES)**

Amount received for selling guaranteed government agency securities.

**(224-TC61/86)                      PAYMENTS MADE FOR REDEMPTION OF GUARANTEED GOVERNMENT AGENCY SECURITIES**

Amount paid for the redemption of guaranteed government agency securities which were previously issued.

**(224-TC51)                          SALE OF U.S. PUBLIC DEBT SECURITIES (BY ISSUING AGENCIES)**

Amount received for selling U.S. public debt securities.

**(224-TC61)                          PAYMENTS MADE FOR REDEMPTION OF U.S. PUBLIC DEBT SECURITIES**

Amount paid for the redemption of U.S. public debt securities which were previously issued.

**(224-TC71/96)                      SALE OF DOMESTIC U.S. POSTAL MONEY ORDERS**

Amount received for selling domestic U.S. postal money orders.

(224-TC61/86)                      PAYMENTS MADE FOR REDEMPTION OF DOMESTIC U.S.  
POSTAL MONEY ORDERS

Amount paid for the redemption of U.S. domestic postal money orders which were previously sold.

(224-TC71/89)                      SALE OF FOREIGN POSTAL MONEY ORDERS

Amount received for selling foreign postal money orders.

(224-TC61/99)                      PAYMENTS MADE FOR REDEMPTION OF FOREIGN POSTAL  
MONEY ORDERS

Amount paid for the redemption of foreign postal money orders which were previously sold.

BUDGET-RELATED INFORMATION  
INVENTORY OF CENTRAL AGENCY REQUIREMENTS  
FOR FINANCIAL INFORMATION —  
STANDARD TERMS AND DEFINITIONS

**EXHIBIT D-4:**  
**OBLIGATIONS**

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**SOURCE OF REQUIREMENTS FOR DATA ELEMENTS IN EXHIBIT D-4**

OMB CIRCULAR NO. A-11 (PROGRAM AND FINANCING SCHEDULE, BPS DATA SECTION O; JUSTIFICATION AND OTHER REPORTING REQUIREMENTS; AND ADDITIONAL INFORMATION REQUIRED IN SUPPORT OF THE BUDGET)

OMB CIRCULAR NO. A-34 (SF 133, REPORT ON BUDGET EXECUTION)

SF 225, REPORT ON OBLIGATIONS

(For explanations for the codings assigned to the data elements, please refer to the INTRODUCTION TO EXHIBIT D.)

INVENTORY OF CENTRAL AGENCY REQUIREMENTS  
FOR FINANCIAL INFORMATION —  
STANDARD TERMS AND DEFINITIONS

**OBLIGATIONS**  
**LISTING OF STANDARD DATA ELEMENT TITLES**

**OBLIGATIONS INCURRED**

(11-10.00)(11-71.00)	TOTAL OBLIGATIONS INCURRED
(34-8-UN)(225-1-TOT)	TOTAL OBLIGATIONS INCURRED IN UNEXPIRED ACCOUNTS
(34-8-A)	OBLIGATIONS INCURRED: CATEGORY A APPORTIONMENTS
(34-8-B)	OBLIGATIONS INCURRED: CATEGORY B APPORTIONMENTS
(34-8-C)	OBLIGATIONS INCURRED: ACCOUNTS EXEMPT FROM APPORTIONMENT

**OBLIGATION ADJUSTMENTS**

(11-77.00) (34-8-EX) (225-4) ADJUSTMENTS IN EXPIRED ACCOUNTS

(34-12)(225-3) OBLIGATIONS INCURRED, NET, IN UNEXPIRED ACCOUNTS  
COLUMN

(11-71.00) TOTAL OBLIGATIONS INCURRED

(11-88.90) TOTAL OFFSETTING COLLECTIONS (see D-2)

(11-78.00) ADJUSTMENTS IN UNEXPIRED ACCOUNTS

***PROGRAM BY ACTIVITIES***

(11-10.00-PF-DIR)	OBLIGATIONS - DIRECT PROGRAMS
(11-10.00-PF-RMB)	OBLIGATIONS - REIMBURSABLE PROGRAM
(11-10.00-PF-CAP)	OBLIGATIONS - CAPITAL INVESTMENT
(11-10.00-PF-OPR)	OBLIGATIONS - OPERATING EXPENSES

**OBJECT CLASS**

- (BPS-O-11.9)(225-1-11-NF) OBLIGATION - TOTAL PERSONNEL COMPENSATION  
(NON-FEDERAL GOVERNMENT)
- (BPS-O-11.1-DP) OBLIGATION - FULL-TIME PERMANENT PERSONNEL  
COMPENSATION - DIRECT PROGRAM
- (BPS-O-11.1-DP-REG) OBLIGATION - FULL-TIME PERMANENT PERSONNEL  
COMPENSATION - DIRECT PROGRAM - "REGULAR"  
ACCOUNTS
- (BPS-0-11.1-DP-ALO-PA) OBLIGATION - FULL-TIME PERMANENT PERSONNEL  
COMPENSATION - DIRECT PROGRAM - ALLOCATION -  
PARENT ACCOUNT
- (BPS-0-11.1-DP-ALO-RA) OBLIGATION - FULL-TIME PERMANENT PERSONNEL  
COMPENSATION - DIRECT PROGRAM - ALLOCATION -  
RECEIVING ACCOUNT
- (BPS-O-11.1-RP) OBLIGATION - FULL-TIME PERMANENT PERSONNEL  
COMPENSATION - REIMBURSABLE PROGRAM
- (BPS-O-11.1-RP-REG) OBLIGATION - FULL-TIME PERMANENT PERSONNEL  
COMPENSATION - REIMBURSABLE PROGRAM -  
"REGULAR" ACCOUNTS
- (BPS-0-11.1-RP-ALO-PA) OBLIGATION - FULL-TIME PERMANENT PERSONNEL  
COMPENSATION - REIMBURSABLE PROGRAM -  
ALLOCATION - PARENT ACCOUNT
- (BPS-0-11.1-RP-ALO-RA) OBLIGATION - FULL-TIME PERMANENT PERSONNEL  
COMPENSATION - REIMBURSABLE PROGRAM -  
ALLOCATION - RECEIVING ACCOUNT
- (BPS-O-11.1-RF) OBLIGATION - FULL-TIME PERMANENT PERSONNEL  
COMPENSATION - REVOLVING FUNDS
- (BPS-O-93.0-11.1-LM) OBLIGATIONS - LIMITATIONS - FULL-TIME PERMANENT  
PERSONNEL COMPENSATION
- (BPS-O-93.0-11.1-LM-DP) OBLIGATIONS - LIMITATIONS -DIRECT PROGRAM -  
FULL-TIME PERMANENT PERSONNEL  
COMPENSATION
- (BPS-O-93.0-11.1-LM-RP) OBLIGATIONS - LIMITATIONS -REIMBURSABLE  
PROGRAM - FULL-TIME PERMANENT PERSONNEL  
COMPENSATION
- (BPS-O-93.0-11.1-LM-AL) OBLIGATIONS - LIMITATIONS -ALLOCATION -  
FULL-TIME PERMANENT PERSONNEL  
COMPENSATION

(BPS-O-11.3-DP)	OBLIGATION - OTHER THAN FULL-TIME PERMANENT PERSONNEL COMPENSATION - DIRECT PROGRAM
(BPS-O-11.3-DP-REG)	OBLIGATION - OTHER THAN FULL-TIME PERMANENT PERSONNEL COMPENSATION - DIRECT PROGRAM - "REGULAR" ACCOUNTS
(BPS-0-11.3-DP-ALO-PA)	OBLIGATION - OTHER THAN FULL-TIME PERMANENT PERSONNEL COMPENSATION - DIRECT PROGRAM - ALLOCATION - PARENT ACCOUNT
(BPS-0-11.3-DP-ALO-RA)	OBLIGATION - OTHER THAN FULL-TIME PERMANENT PERSONNEL COMPENSATION - DIRECT PROGRAM - ALLOCATION - RECEIVING ACCOUNT
(BPS-O-11.3-RP)	OBLIGATION - OTHER THAN FULL-TIME PERMANENT PERSONNEL COMPENSATION - REIMBURSABLE PROGRAM
(BPS-O-11.3-RP-REG)	OBLIGATION - OTHER THAN FULL-TIME PERMANENT PERSONNEL COMPENSATION - REIMBURSABLE PROGRAM - "REGULAR" ACCOUNTS
(BPS-0-11.3-RP-ALO-PA)	OBLIGATION - OTHER THAN FULL-TIME PERMANENT PERSONNEL COMPENSATION - REIMBURSABLE PROGRAM - ALLOCATION - PARENT ACCOUNT
(BPS-0-11.3-RP-ALO-RA)	OBLIGATION - OTHER THAN FULL-TIME PERMANENT PERSONNEL COMPENSATION - REIMBURSABLE PROGRAM - ALLOCATION - RECEIVING ACCOUNT
(BPS-O-11.3-RF)	OBLIGATION - OTHER THAN FULL-TIME PERMANENT PERSONNEL COMPENSATION - REVOLVING FUNDS
(BPS-O-93.0-11.3-LM)	OBLIGATIONS - LIMITATIONS - OTHER THAN FULL-TIME PERMANENT PERSONNEL COMPENSATION
(BPS-O-93.0-11.3-LM-DP)	OBLIGATIONS - LIMITATIONS -DIRECT PROGRAM - OTHER THAN FULL-TIME PERMANENT PERSONNEL COMPENSATION
(BPS-O-93.0-11.3-LM-RP)	OBLIGATIONS - LIMITATIONS -REIMBURSABLE PROGRAM - OTHER THAN FULL-TIME PERMANENT PERSONNEL COMPENSATION
(BPS-O-93.0-11.3-LM-AL)	OBLIGATIONS - LIMITATIONS -ALLOCATION - OTHER THAN FULL-TIME PERMANENT PERSONNEL COMPENSATION

(BPS-O-11.5-DP)	OBLIGATION - OTHER PERSONNEL COMPENSATION - DIRECT PROGRAM
(BPS-O-11.5-DP-REG)	OBLIGATION - OTHER PERSONNEL COMPENSATION - DIRECT PROGRAM - "REGULAR" ACCOUNTS
(BPS-O-11.5-DP-ALO-PA)	OBLIGATION - OTHER PERSONNEL COMPENSATION - DIRECT PROGRAM - ALLOCATION - PARENT ACCOUNT
(BPS-O-11.5-DP-ALO-RA)	OBLIGATION - OTHER PERSONNEL COMPENSATION - DIRECT PROGRAM - ALLOCATION - RECEIVING ACCOUNT
(BPS-O-11.5-RP)	OBLIGATION - OTHER PERSONNEL COMPENSATION - REIMBURSABLE PROGRAM
(BPS-O-11.5-RP-REG)	OBLIGATION - OTHER PERSONNEL COMPENSATION - REIMBURSABLE PROGRAM - "REGULAR" ACCOUNTS
(BPS-O-11.5-RP-ALO-PA)	OBLIGATION - OTHER PERSONNEL COMPENSATION - REIMBURSABLE PROGRAM - ALLOCATION - PARENT ACCOUNT
(BPS-O-11.5-RP-ALO-RA)	OBLIGATION - OTHER PERSONNEL COMPENSATION - REIMBURSABLE PROGRAM - ALLOCATION - RECEIVING ACCOUNT
(BPS-O-11.5-RF)	OBLIGATION - OTHER PERSONNEL COMPENSATION - REVOLVING FUNDS
(BPS-O-93.0-11.5-LM)	OBLIGATIONS - LIMITATIONS - OTHER PERSONNEL COMPENSATION
(BPS-O-93.0-11.5-LM-DP)	OBLIGATIONS - LIMITATIONS -DIRECT PROGRAM - OTHER PERSONNEL COMPENSATION
(BPS-O-93.0-11.5-LM-RP)	OBLIGATIONS - LIMITATIONS -REIMBURSABLE PROGRAM - OTHER PERSONNEL COMPENSATION
(BPS-O-93.0-11.5-LM-AL)	OBLIGATIONS - LIMITATIONS -ALLOCATION - OTHER PERSONNEL COMPENSATION

(BPS-O-11.7-DP)	OBLIGATION - MILITARY PERSONNEL COMPENSATION - DIRECT PROGRAM
(BPS-O-11.7-DP-REG)	OBLIGATION - MILITARY PERSONNEL COMPENSATION - DIRECT PROGRAM - "REGULAR" ACCOUNTS
(BPS-0-11.7-DP-ALO-PA)	OBLIGATION - MILITARY PERSONNEL COMPENSATION - DIRECT PROGRAM - ALLOCATION - PARENT ACCOUNT
(BPS-0-11.7-DP-ALO-RA)	OBLIGATION - MILITARY PERSONNEL COMPENSATION - DIRECT PROGRAM - ALLOCATION - RECEIVING ACCOUNT
(BPS-O-11.7-RP)	OBLIGATION - MILITARY PERSONNEL COMPENSATION - REIMBURSABLE PROGRAM
(BPS-O-11.7-RP-REG)	OBLIGATION - MILITARY PERSONNEL COMPENSATION - REIMBURSABLE PROGRAM - "REGULAR" ACCOUNTS
(BPS-0-11.7-RP-ALO-PA)	OBLIGATION - MILITARY PERSONNEL COMPENSATION - REIMBURSABLE PROGRAM - ALLOCATION - PARENT ACCOUNT
(BPS-0-11.7-RP-ALO-RA)	OBLIGATION - MILITARY PERSONNEL COMPENSATION - REIMBURSABLE PROGRAM - ALLOCATION - RECEIVING ACCOUNT
(BPS-O-11.7-RF)	OBLIGATION - MILITARY PERSONNEL COMPENSATION - REVOLVING FUNDS
(BPS-O-93.0-11.7-LM)	OBLIGATIONS - LIMITATIONS - MILITARY PERSONNEL COMPENSATION
(BPS-O-93.0-11.7-LM-DP)	OBLIGATIONS - LIMITATIONS - DIRECT PROGRAM - MILITARY PERSONNEL COMPENSATION
(BPS-O-93.0-11.7-LM-RP)	OBLIGATIONS - LIMITATIONS - REIMBURSABLE PROGRAM - MILITARY PERSONNEL COMPENSATION
(BPS-O-93.0-11.7-LM-AL)	OBLIGATIONS - LIMITATIONS - ALLOCATION - MILITARY PERSONNEL COMPENSATION

(BPS-O-11.8-DP)	OBLIGATION - SPECIAL PERSONNEL SERVICES PAYMENTS - DIRECT PROGRAM
(BPS-O-11.8-DP-REG)	OBLIGATION - SPECIAL PERSONNEL SERVICES PAYMENTS - DIRECT PROGRAM - "REGULAR" ACCOUNTS
(BPS-0-11.8-DP-ALO-PA)	OBLIGATION - SPECIAL PERSONNEL SERVICES PAYMENTS - DIRECT PROGRAM - ALLOCATION - PARENT ACCOUNT
(BPS-0-11.8-DP-ALO-RA)	OBLIGATION - SPECIAL PERSONNEL SERVICES PAYMENTS - DIRECT PROGRAM - ALLOCATION - RECEIVING ACCOUNT
(BPS-O-11.8-RP)	OBLIGATION - SPECIAL PERSONNEL SERVICES PAYMENTS - REIMBURSABLE PROGRAM
(BPS-O-11.8-RP-REG)	OBLIGATION - SPECIAL PERSONNEL SERVICES PAYMENTS - REIMBURSABLE PROGRAM - "REGULAR" ACCOUNTS
(BPS-0-11.8-RP-ALO-PA)	OBLIGATION - SPECIAL PERSONNEL SERVICES PAYMENTS - REIMBURSABLE PROGRAM - ALLOCATION - PARENT ACCOUNT
(BPS-0-11.8-RP-ALO-RA)	OBLIGATION - SPECIAL PERSONNEL SERVICES PAYMENTS - REIMBURSABLE PROGRAM - ALLOCATION - RECEIVING ACCOUNT
(BPS-O-11.8-RF)	OBLIGATION - SPECIAL PERSONNEL SERVICES PAYMENTS - REVOLVING FUNDS
(BPS-O-93.0-11.8-LM)	OBLIGATIONS - LIMITATIONS - SPECIAL PERSONNEL SERVICES PAYMENTS
(BPS-O-93.0-11.8-LM-DP)	OBLIGATIONS - LIMITATIONS -DIRECT PROGRAM - SPECIAL PERSONNEL SERVICES PAYMENTS
(BPS-O-93.0-11.8-LM-RP)	OBLIGATIONS - LIMITATIONS -REIMBURSABLE PROGRAM - SPECIAL PERSONNEL SERVICES PAYMENTS
(BPS-O-93.0-11.8-LM-AL)	OBLIGATIONS - LIMITATIONS -ALLOCATION - SPECIAL PERSONNEL SERVICES PAYMENTS

(225-1-12-FG)	OBLIGATION - PERSONNEL BENEFITS (FEDERAL GOVERNMENT)
(BPS-O-12.1-DP)	OBLIGATION - CIVILIAN PERSONNEL BENEFITS - DIRECT PROGRAM
(BPS-O-12.1-DP-REG)	OBLIGATION - CIVILIAN PERSONNEL BENEFITS - DIRECT PROGRAM - "REGULAR" ACCOUNTS
(BPS-0-12.1-DP-ALO-PA)	OBLIGATION - CIVILIAN PERSONNEL BENEFITS - DIRECT PROGRAM - ALLOCATION - PARENT ACCOUNT
(BPS-0-12.1-DP-ALO-RA)	OBLIGATION - CIVILIAN PERSONNEL BENEFITS - DIRECT PROGRAM - ALLOCATION - RECEIVING ACCOUNT
(BPS-O-12.1-RP)	OBLIGATION - CIVILIAN PERSONNEL BENEFITS - REIMBURSABLE PROGRAM
(BPS-O-12.1-RP-REG)	OBLIGATION - CIVILIAN PERSONNEL BENEFITS - REIMBURSABLE PROGRAM - "REGULAR" ACCOUNTS
(BPS-0-12.1-RP-ALO-PA)	OBLIGATION - CIVILIAN PERSONNEL BENEFITS - REIMBURSABLE PROGRAM - ALLOCATION - PARENT ACCOUNT
(BPS-0-12.1-RP-ALO-RA)	OBLIGATION - CIVILIAN PERSONNEL BENEFITS - REIMBURSABLE PROGRAM - ALLOCATION - RECEIVING ACCOUNT
(BPS-O-12.1-RF)	OBLIGATION - CIVILIAN PERSONNEL BENEFITS - REVOLVING FUNDS
(BPS-O-93.0-12.1-LM)	OBLIGATIONS - LIMITATIONS - CIVILIAN PERSONNEL BENEFITS
(BPS-O-93.0-12.1-LM-DP)	OBLIGATIONS - LIMITATIONS -DIRECT PROGRAM - CIVILIAN PERSONNEL BENEFITS
(BPS-O-93.0-12.1-LM-RP)	OBLIGATIONS - LIMITATIONS -REIMBURSABLE PROGRAM - CIVILIAN PERSONNEL BENEFITS
(BPS-O-93.0-12.1-LM-AL)	OBLIGATIONS - LIMITATIONS -ALLOCATION - CIVILIAN PERSONNEL BENEFITS

(BPS-O-12.2-DP)	OBLIGATION - MILITARY PERSONNEL BENEFITS - DIRECT PROGRAM
(BPS-O-12.2-DP-REG)	OBLIGATION - MILITARY PERSONNEL BENEFITS - DIRECT PROGRAM - "REGULAR" ACCOUNTS
(BPS-O-12.2-DP-ALO-PA)	OBLIGATION - MILITARY PERSONNEL BENEFITS - DIRECT PROGRAM - ALLOCATION - PARENT ACCOUNT
(BPS-O-12.2-DP-ALO-RA)	OBLIGATION - MILITARY PERSONNEL BENEFITS - DIRECT PROGRAM - ALLOCATION - RECEIVING ACCOUNT
(BPS-O-12.2-RP)	OBLIGATION - MILITARY PERSONNEL BENEFITS - REIMBURSABLE PROGRAM
(BPS-O-12.2-RP-REG)	OBLIGATION - MILITARY PERSONNEL BENEFITS - REIMBURSABLE PROGRAM - "REGULAR" ACCOUNTS
(BPS-O-12.2-RP-ALO-PA)	OBLIGATION - MILITARY PERSONNEL BENEFITS - REIMBURSABLE PROGRAM - ALLOCATION - PARENT ACCOUNT
(BPS-O-12.2-RP-ALO-RA)	OBLIGATION - MILITARY PERSONNEL BENEFITS - REIMBURSABLE PROGRAM - ALLOCATION - RECEIVING ACCOUNT
(BPS-O-12.2-RF)	OBLIGATION - MILITARY PERSONNEL BENEFITS - REVOLVING FUNDS
(BPS-O-93.0-12.2-LM)	OBLIGATIONS - LIMITATIONS - MILITARY PERSONNEL BENEFITS
(BPS-O-93.0-12.2-LM-DP)	OBLIGATIONS - LIMITATIONS -DIRECT PROGRAM - MILITARY PERSONNEL BENEFITS
(BPS-O-93.0-12.2-LM-RP)	OBLIGATIONS - LIMITATIONS -REIMBURSABLE PROGRAM - MILITARY PERSONNEL BENEFITS
(BPS-O-93.0-12.2-LM-AL)	OBLIGATIONS - LIMITATIONS -ALLOCATION - MILITARY PERSONNEL BENEFITS
(225-1-13-NF)	OBLIGATIONS - BENEFITS TO FORMER PERSONNEL (NON-FEDERAL GOVERNMENT)
(BPS-O-13.0-DP)	OBLIGATION - BENEFITS TO FORMER PERSONNEL - DIRECT PROGRAM

(BPS-O-13.0-DP-REG)	OBLIGATION - BENEFITS TO FORMER PERSONNEL - DIRECT PROGRAM - "REGULAR" ACCOUNTS
(BPS-0-13.0-DP-ALO-PA)	OBLIGATION - BENEFITS TO FORMER PERSONNEL - DIRECT PROGRAM - ALLOCATION - PARENT ACCOUNT
(BPS-0-13.0-DP-ALO-RA)	OBLIGATION - BENEFITS TO FORMER PERSONNEL - DIRECT PROGRAM - ALLOCATION - RECEIVING ACCOUNT
(BPS-O-13.0-RP)	OBLIGATION - BENEFITS TO FORMER PERSONNEL - REIMBURSABLE PROGRAM
(BPS-O-13.0-RP-REG)	OBLIGATION - BENEFITS TO FORMER PERSONNEL - REIMBURSABLE PROGRAM - "REGULAR" ACCOUNTS
(BPS-0-13.0-RP-ALO-PA)	OBLIGATION - BENEFITS TO FORMER PERSONNEL - REIMBURSABLE PROGRAM - ALLOCATION - PARENT ACCOUNT
(BPS-0-13.0-RP-ALO-RA)	OBLIGATION - BENEFITS TO FORMER PERSONNEL - REIMBURSABLE PROGRAM - ALLOCATION - RECEIVING ACCOUNT
(BPS-O-13.0-RF)	OBLIGATION - BENEFITS TO FORMER PERSONNEL - REVOLVING FUNDS
(BPS-O-93.0-13.0-LM)	OBLIGATIONS - LIMITATIONS - BENEFITS TO FORMER PERSONNEL
(BPS-O-93.0-13.0-LM-DP)	OBLIGATIONS - LIMITATIONS -DIRECT PROGRAM - BENEFITS TO FORMER PERSONNEL
(BPS-O-93.0-13.0-LM-RP)	OBLIGATIONS - LIMITATIONS -REIMBURSABLE PROGRAM - BENEFITS TO FORMER PERSONNEL
(BPS-O-93.0-13.0-LM-AL)	OBLIGATIONS - LIMITATIONS -ALLOCATION - BENEFITS TO FORMER PERSONNEL
(BPS-O-21.0)(225-1-21)	OBLIGATION - TRAVEL AND TRANSPORTATION OF PERSONS
(225-1-21-FG)	OBLIGATION - TRAVEL AND TRANSPORTATION OF PERSONS (FEDERAL GOVERNMENT)
(225-1-21-NF)	OBLIGATION - TRAVEL AND TRANSPORTATION OF PERSONS (NON-FEDERAL GOVERNMENT)

(BPS-O-21.0-DP)	OBLIGATION - TRAVEL AND TRANSPORTATION OF PERSONS - DIRECT PROGRAM
(BPS-O-21.0-DP-REG)	OBLIGATION - TRAVEL AND TRANSPORTATION OF PERSONS - DIRECT PROGRAM - "REGULAR" ACCOUNTS
(BPS-O-21.0-DP-ALO-PA)	OBLIGATION - TRAVEL AND TRANSPORTATION OF PERSONS - DIRECT PROGRAM - ALLOCATION - PARENT ACCOUNT
(BPS-O-21.0-DP-ALO-RA)	OBLIGATION - TRAVEL AND TRANSPORTATION OF PERSONS - DIRECT PROGRAM - ALLOCATION - RECEIVING ACCOUNT
(BPS-O-21.0-RP)	OBLIGATION - TRAVEL AND TRANSPORTATION OF PERSONS - REIMBURSABLE PROGRAM
(BPS-O-21.0-RP-REG)	OBLIGATION - TRAVEL AND TRANSPORTATION OF PERSONS - REIMBURSABLE PROGRAM - "REGULAR" ACCOUNTS
(BPS-O-21.0-RP-ALO-PA)	OBLIGATION - TRAVEL AND TRANSPORTATION OF PERSONS - REIMBURSABLE PROGRAM - ALLOCATION - PARENT ACCOUNT
(BPS-O-21.0-RP-ALO-RA)	OBLIGATION - TRAVEL AND TRANSPORTATION OF PERSONS - REIMBURSABLE PROGRAM - ALLOCATION - RECEIVING ACCOUNT
(BPS-O-21.0-RF)	OBLIGATION - TRAVEL AND TRANSPORTATION OF PERSONS - REVOLVING FUNDS
(BPS-O-93.0-21.0-LM)	OBLIGATIONS - LIMITATIONS - TRAVEL AND TRANSPORTATION OF PERSONS
(BPS-O-93.0-21.0-LM-DP)	OBLIGATIONS - LIMITATIONS -DIRECT PROGRAM - TRAVEL AND TRANSPORTATION OF PERSONS
(BPS-O-93.0-21.0-LM-RP)	OBLIGATIONS - LIMITATIONS -REIMBURSABLE PROGRAM - TRAVEL AND TRANSPORTATION OF PERSONS
(BPS-O-93.0-21.0-LM-AL)	OBLIGATIONS - LIMITATIONS -ALLOCATION - TRAVEL AND TRANSPORTATION OF PERSONS
(BPS-O-22.0) (225-1-22)	OBLIGATIONS - TRANSPORTATION OF THINGS
(225-1-22-FG)	OBLIGATIONS - TRANSPORTATION OF THINGS (FEDERAL GOVERNMENT)

(225-1-22-NF)	OBLIGATIONS - TRANSPORTATION OF THINGS (NONFEDERAL GOVERNMENT)
(BPS-O-22.0-DP)	OBLIGATION - TRANSPORTATION OF THINGS - DIRECT PROGRAM
(BPS-O-22.0-DP-REG)	OBLIGATION - TRANSPORTATION OF THINGS - DIRECT PROGRAM - "REGULAR" ACCOUNTS
(BPS-O-22.0-DP-ALO-PA)	OBLIGATION - TRANSPORTATION OF THINGS - DIRECT PROGRAM - ALLOCATION - PARENT ACCOUNT
(BPS-O-22.0-DP-ALO-RA)	OBLIGATION - TRANSPORTATION OF THINGS - DIRECT PROGRAM - ALLOCATION - RECEIVING ACCOUNT
(BPS-O-22.0-RP)	OBLIGATION - TRANSPORTATION OF THINGS - REIMBURSABLE PROGRAM
(BPS-O-22.0-RP-REG)	OBLIGATION - TRANSPORTATION OF THINGS - REIMBURSABLE PROGRAM - "REGULAR" ACCOUNTS
(BPS-O-22.0-RP-ALO-PA)	OBLIGATION - TRANSPORTATION OF THINGS - REIMBURSABLE PROGRAM - ALLOCATION - PARENT ACCOUNT
(BPS-O-22.0-RP-ALO-RA)	OBLIGATION - TRANSPORTATION OF THINGS - REIMBURSABLE PROGRAM - ALLOCATION - RECEIVING ACCOUNT
(BPS-O-22.0-RF)	OBLIGATION - TRANSPORTATION OF THINGS - REVOLVING FUNDS
(BPS-O-93.0-22.0-LM)	OBLIGATIONS - LIMITATIONS - TRANSPORTATION OF THINGS
(BPS-O-93.0-22.0-LM-DP)	OBLIGATIONS - LIMITATIONS -DIRECT PROGRAM - TRANSPORTATION OF THINGS
(BPS-O-93.0-22.0-LM-RP)	OBLIGATIONS - LIMITATIONS -REIMBURSABLE PROGRAM - TRANSPORTATION OF THINGS
(BPS-O-93.0-22.0-LM-AL)	OBLIGATIONS - LIMITATIONS -ALLOCATION - TRANSPORTATION OF THINGS
(225-1-23)	OBLIGATIONS - RENT, COMMUNICATIONS AND UTILITIES
(225-1-23-FG)	OBLIGATIONS - RENT, COMMUNICATIONS AND UTILITIES (FEDERAL GOVERNMENT)

(225-1-23-NG)	OBLIGATIONS - RENT, COMMUNICATIONS AND UTILITIES (NON-FEDERAL GOVERNMENT)
(225-1-23.1-FG)	OBLIGATIONS - RENTAL PAYMENTS TO GSA (FEDERAL GOVERNMENT)
(BPS-O-23.1-DP)	OBLIGATION - RENTAL PAYMENTS TO GSA - DIRECT PROGRAM
(BPS-O-23.1-DP-REG)	OBLIGATION - RENTAL PAYMENTS TO GSA - DIRECT PROGRAM - "REGULAR" ACCOUNTS
(BPS-O-23.1-DP-ALO-PA)	OBLIGATION - RENTAL PAYMENTS TO GSA - DIRECT PROGRAM - ALLOCATION - PARENT ACCOUNT
(BPS-O-23.1-DP-ALO-RA)	OBLIGATION - RENTAL PAYMENTS TO GSA - DIRECT PROGRAM - ALLOCATION - RECEIVING ACCOUNT
(BPS-O-23.1-RP)	OBLIGATION - RENTAL PAYMENTS TO GSA - REIMBURSABLE PROGRAM
(BPS-O-23.1-RP-REG)	OBLIGATION - RENTAL PAYMENTS TO GSA - REIMBURSABLE PROGRAM - "REGULAR" ACCOUNTS
(BPS-O-23.1-RP-ALO-PA)	OBLIGATION - RENTAL PAYMENTS TO GSA - REIMBURSABLE PROGRAM - ALLOCATION - PARENT ACCOUNT
(BPS-O-23.1-RP-ALO-RA)	OBLIGATION - RENTAL PAYMENTS TO GSA - REIMBURSABLE PROGRAM - ALLOCATION - RECEIVING ACCOUNT
(BPS-O-23.1-RF)	OBLIGATION - RENTAL PAYMENTS TO GSA - REVOLVING FUNDS
(BPS-O-93.0-23.1-LM)	OBLIGATIONS - LIMITATIONS - RENTAL PAYMENTS TO GSA
(BPS-O-93.0-23.1-LM-DP)	OBLIGATIONS - LIMITATIONS -DIRECT PROGRAM - RENTAL PAYMENTS TO GSA
(BPS-O-93.0-23.1-LM-RP)	OBLIGATIONS - LIMITATIONS -REIMBURSABLE PROGRAM - RENTAL PAYMENTS TO GSA
(BPS-O-93.0-23.1-LM-AL)	OBLIGATIONS - LIMITATIONS -ALLOCATION - RENTAL PAYMENTS TO GSA
(225-1-23.2-NG)	OBLIGATION - RENTAL PAYMENTS TO OTHERS (NON-FEDERAL GOVERNMENT)

(BPS-O-23.2-DP)	OBLIGATION - RENTAL PAYMENTS TO OTHERS - DIRECT PROGRAM
(BPS-O-23.2-DP-REG)	OBLIGATION - RENTAL PAYMENTS TO OTHERS - DIRECT PROGRAM - "REGULAR" ACCOUNTS
(BPS-O-23.2-DP-ALO-PA)	OBLIGATION - RENTAL PAYMENTS TO OTHERS - DIRECT PROGRAM - ALLOCATION - PARENT ACCOUNT
(BPS-O-23.2-DP-ALO-RA)	OBLIGATION - RENTAL PAYMENTS TO OTHERS - DIRECT PROGRAM - ALLOCATION - RECEIVING ACCOUNT
(BPS-O-23.2-RP)	OBLIGATION - RENTAL PAYMENTS TO OTHERS - REIMBURSABLE PROGRAM
(BPS-O-23.2-RP-REG)	OBLIGATION - RENTAL PAYMENTS TO OTHERS - REIMBURSABLE PROGRAM - "REGULAR" ACCOUNTS
(BPS-O-23.2-RP-ALO-PA)	OBLIGATION - RENTAL PAYMENTS TO OTHERS - REIMBURSABLE PROGRAM - ALLOCATION - PARENT ACCOUNT
(BPS-O-23.2-RP-ALO-RA)	OBLIGATION - RENTAL PAYMENTS TO OTHERS - REIMBURSABLE PROGRAM - ALLOCATION - RECEIVING ACCOUNT
(BPS-O-23.2-RF)	OBLIGATION - RENTAL PAYMENTS TO OTHERS - REVOLVING FUNDS
(BPS-O-93.0-23.2-LM)	OBLIGATIONS - LIMITATIONS - RENTAL PAYMENTS TO OTHERS
(BPS-O-93.0-23.2-LM-DP)	OBLIGATIONS - LIMITATIONS -DIRECT PROGRAM - RENTAL PAYMENTS TO OTHERS
(BPS-O-93.0-23.2-LM-RP)	OBLIGATIONS - LIMITATIONS -REIMBURSABLE PROGRAM - RENTAL PAYMENTS TO OTHERS
(BPS-O-93.0-23.2-LM-AL)	OBLIGATIONS - LIMITATIONS -ALLOCATION - RENTAL PAYMENTS TO OTHERS
(225-1-23.3-FG)	OBLIGATION - COMMUNICATIONS, UTILITIES, AND MISCELLANEOUS CHARGES (FEDERAL GOVERNMENT)
(225-1-23.3-NF)	OBLIGATION - COMMUNICATIONS, UTILITIES, AND MISCELLANEOUS CHARGES (NON-FEDERAL GOVERNMENT)
(BPS-O-23.3-DP)	OBLIGATION - COMMUNICATIONS, UTILITIES, AND MISCELLANEOUS CHARGES - DIRECT PROGRAM

(BPS-O-23.3-DP-REG)	OBLIGATION - COMMUNICATIONS, UTILITIES, AND MISCELLANEOUS CHARGES - DIRECT PROGRAM - "REGULAR" ACCOUNTS
(BPS-O-23.3-DP-ALO-PA)	OBLIGATION - COMMUNICATIONS, UTILITIES, AND MISCELLANEOUS CHARGES - DIRECT PROGRAM - ALLOCATION - PARENT ACCOUNT
(BPS-O-23.3-DP-ALO-RA)	OBLIGATION - COMMUNICATIONS, UTILITIES, AND MISCELLANEOUS CHARGES - DIRECT PROGRAM - ALLOCATION - RECEIVING ACCOUNT
(BPS-O-23.3-RP)	OBLIGATION - COMMUNICATIONS, UTILITIES, AND MISCELLANEOUS CHARGES - REIMBURSABLE PROGRAM
(BPS-O-23.3-RP-REG)	OBLIGATION - COMMUNICATIONS, UTILITIES, AND MISCELLANEOUS CHARGES - REIMBURSABLE PROGRAM - "REGULAR" ACCOUNTS
(BPS-O-23.3-RP-ALO-PA)	OBLIGATION - COMMUNICATIONS, UTILITIES, AND MISCELLANEOUS CHARGES - REIMBURSABLE PROGRAM - ALLOCATION - PARENT ACCOUNT
(BPS-O-23.3-RP-ALO-RA)	OBLIGATION - COMMUNICATIONS, UTILITIES, AND MISCELLANEOUS CHARGES - REIMBURSABLE PROGRAM - ALLOCATION - RECEIVING ACCOUNT
(BPS-O-23.3-RF)	OBLIGATION - COMMUNICATIONS, UTILITIES, AND MISCELLANEOUS CHARGES - REVOLVING FUNDS
(BPS-O-93.0-23.3-LM)	OBLIGATIONS - LIMITATIONS - COMMUNICATIONS, UTILITIES, AND MISCELLANEOUS CHARGES
(BPS-O-93.0-23.3-LM-DP)	OBLIGATIONS - LIMITATIONS -DIRECT PROGRAM - COMMUNICATIONS, UTILITIES, AND MISCELLANEOUS CHARGES
(BPS-O-93.0-23.3-LM-RP)	OBLIGATIONS - LIMITATIONS -REIMBURSABLE PROGRAM - COMMUNICATIONS, UTILITIES, AND MISCELLANEOUS CHARGES
(BPS-O-93.0-23.3-LM-AL)	OBLIGATIONS - LIMITATIONS -ALLOCATION - COMMUNICATIONS, UTILITIES, AND MISCELLANEOUS CHARGES
(BPS-O-24.0)(225-1-24)	OBLIGATION - PRINTING AND REPRODUCTION
(225-1-24-FG)	OBLIGATION - PRINTING AND REPRODUCTION (FEDERAL GOVERNMENT)
(225-1-24-NF)	OBLIGATION - PRINTING AND REPRODUCTION (NON-FEDERAL GOVERNMENT)

(BPS-O-24.0-DP)	OBLIGATION - PRINTING AND REPRODUCTION (NON-FEDERAL GOVERNMENT) - DIRECT PROGRAM
(BPS-O-24.0-DP-REG)	OBLIGATION - PRINTING AND REPRODUCTION (NON-FEDERAL GOVERNMENT) - DIRECT PROGRAM - "REGULAR" ACCOUNTS
(BPS-0-24.0-DP-ALO-PA)	OBLIGATION - PRINTING AND REPRODUCTION (NON-FEDERAL GOVERNMENT) - DIRECT PROGRAM - ALLOCATION - PARENT ACCOUNT
(BPS-0-24.0-DP-ALO-RA)	OBLIGATION - PRINTING AND REPRODUCTION (NON-FEDERAL GOVERNMENT) - DIRECT PROGRAM - ALLOCATION - RECEIVING ACCOUNT
(BPS-O-24.0-RP)	OBLIGATION - PRINTING AND REPRODUCTION (NON-FEDERAL GOVERNMENT) - REIMBURSABLE PROGRAM
(BPS-O-24.0-RP-REG)	OBLIGATION - PRINTING AND REPRODUCTION (NON-FEDERAL GOVERNMENT) - REIMBURSABLE PROGRAM - "REGULAR" ACCOUNTS
(BPS-0-24.0-RP-ALO-PA)	OBLIGATION - PRINTING AND REPRODUCTION (NON-FEDERAL GOVERNMENT) - REIMBURSABLE PROGRAM - ALLOCATION - PARENT ACCOUNT
(BPS-0-24.0-RP-ALO-RA)	OBLIGATION - PRINTING AND REPRODUCTION (NON-FEDERAL GOVERNMENT) - REIMBURSABLE PROGRAM - ALLOCATION - RECEIVING ACCOUNT
(BPS-O-24.0-RF)	OBLIGATION - PRINTING AND REPRODUCTION (NON-FEDERAL GOVERNMENT) - REVOLVING FUNDS
(BPS-O-93.0-24.0-LM)	OBLIGATIONS - LIMITATIONS - PRINTING AND REPRODUCTION (NON-FEDERAL GOVERNMENT)
(BPS-O-93.0-24.0-LM-DP)	OBLIGATIONS - LIMITATIONS -DIRECT PROGRAM - PRINTING AND REPRODUCTION (NON-FEDERAL GOVERNMENT)
(BPS-O-93.0-24.0-LM-RP)	OBLIGATIONS - LIMITATIONS -REIMBURSABLE PROGRAM - PRINTING AND REPRODUCTION (NON-FEDERAL GOVERNMENT)
(BPS-O-93.0-24.0-LM-AL)	OBLIGATIONS - LIMITATIONS -ALLOCATION - PRINTING AND REPRODUCTION (NON-FEDERAL GOVERNMENT)

(BPS-O-25.0)(225-1-25)	OBLIGATION - OTHER SERVICES
(225-1-25-FG)	OBLIGATION - OTHER SERVICES (FEDERAL GOVERNMENT)
(225-1-25-NF)	OBLIGATION - OTHER SERVICES (NON-FEDERAL GOVERNMENT)
(BPS-O-25.0-DP)	OBLIGATION - OTHER SERVICES (NON-FEDERAL GOVERNMENT) - DIRECT PROGRAM
(BPS-0-25.0-DP-REG)	OBLIGATION - OTHER SERVICES (NON-FEDERAL GOVERNMENT) - DIRECT PROGRAM - "REGULAR" ACCOUNTS
(BPS-0-25.0-DP-ALO-PA)	OBLIGATION - OTHER SERVICES (NON-FEDERAL GOVERNMENT) - DIRECT PROGRAM - ALLOCATION - PARENT ACCOUNT
(BPS-0-25.0-DP-ALO-RA)	OBLIGATION - OTHER SERVICES (NON-FEDERAL GOVERNMENT) - DIRECT PROGRAM - ALLOCATION - RECEIVING ACCOUNT
(BPS-O-25.0-RP)	OBLIGATION - OTHER SERVICES (NON-FEDERAL GOVERNMENT) - REIMBURSABLE PROGRAM
(BPS-O-25.0-RP-REG)	OBLIGATION - OTHER SERVICES (NON-FEDERAL GOVERNMENT) - REIMBURSABLE PROGRAM - "REGULAR" ACCOUNTS
(BPS-0-25.0-RP-ALO-PA)	OBLIGATION - OTHER SERVICES (NON-FEDERAL GOVERNMENT) - REIMBURSABLE PROGRAM - ALLOCATION - PARENT ACCOUNT
(BPS-0-25.0-RP-ALO-RA)	OBLIGATION - OTHER SERVICES (NON-FEDERAL GOVERNMENT) - REIMBURSABLE PROGRAM - ALLOCATION - RECEIVING ACCOUNT
(BPS-O-25.0-RF)	OBLIGATION - OTHER SERVICES (NON-FEDERAL GOVERNMENT) - REVOLVING FUNDS
(BPS-O-93.0-25.0-LM)	OBLIGATIONS - LIMITATIONS - OTHER SERVICES (NON-FEDERAL GOVERNMENT)
(BPS-O-93.0-25.0-LM-DP)	OBLIGATIONS - LIMITATIONS -DIRECT PROGRAM - OTHER SERVICES (NON-FEDERAL GOVERNMENT)
(BPS-O-93.0-25.0-LM-RP)	OBLIGATIONS - LIMITATIONS -REIMBURSABLE PROGRAM - OTHER SERVICES (NON-FEDERAL GOVERNMENT)

(BPS-O-93.0-25.0-LM-AL)	OBLIGATIONS - LIMITATIONS - ALLOCATION - OTHER SERVICES (NON-FEDERAL GOVERNMENT)
(BPS-O-26.0)(225-1-26)	OBLIGATION - SUPPLIES AND MATERIALS
(225-1-26-FG)	OBLIGATION - SUPPLIES AND MATERIALS (FEDERAL GOVERNMENT)
(225-1-26-NF)	OBLIGATION - SUPPLIES AND MATERIALS (NON-FEDERAL GOVERNMENT)
(BPS-O-26.0-DP)	OBLIGATION - SUPPLIES AND MATERIALS - DIRECT PROGRAM
(BPS-O-26.0-DP-REG)	OBLIGATION - SUPPLIES AND MATERIALS - DIRECT PROGRAM - "REGULAR" ACCOUNTS
(BPS-O-26.0-DP-ALO-PA)	OBLIGATION - SUPPLIES AND MATERIALS - DIRECT PROGRAM - ALLOCATION - PARENT ACCOUNT
(BPS-O-26.0-DP-ALO-RA)	OBLIGATION - SUPPLIES AND MATERIALS - DIRECT PROGRAM - ALLOCATION - RECEIVING ACCOUNT
(BPS-O-26.0-RP)	OBLIGATION - SUPPLIES AND MATERIALS - REIMBURSABLE PROGRAM
(BPS-O-26.0-RP-REG)	OBLIGATION - SUPPLIES AND MATERIALS - REIMBURSABLE PROGRAM - "REGULAR" ACCOUNTS
(BPS-O-26.0-RP-ALO-PA)	OBLIGATION - SUPPLIES AND MATERIALS - REIMBURSABLE PROGRAM - ALLOCATION - PARENT ACCOUNT
(BPS-O-26.0-RP-ALO-RA)	OBLIGATION - SUPPLIES AND MATERIALS - REIMBURSABLE PROGRAM - ALLOCATION - RECEIVING ACCOUNT
(BPS-O-26.0-RF)	OBLIGATION - SUPPLIES AND MATERIALS - REVOLVING FUNDS
(BPS-O-93.0-26.0-LM)	OBLIGATIONS - LIMITATIONS - SUPPLIES AND MATERIALS
(BPS-O-93.0-26.0-LM-DP)	OBLIGATIONS - LIMITATIONS - DIRECT PROGRAM - SUPPLIES AND MATERIALS
(BPS-O-93.0-26.0-LM-RP)	OBLIGATIONS - LIMITATIONS - REIMBURSABLE PROGRAM - SUPPLIES AND MATERIALS
(BPS-O-93.0-26.0-LM-AL)	OBLIGATIONS - LIMITATIONS - ALLOCATION - SUPPLIES AND MATERIALS

(BPS-O-31.0)(225-1-31)	OBLIGATION - EQUIPMENT
(225-1-31-FG)	OBLIGATION - EQUIPMENT (FEDERAL GOVERNMENT)
(225-1-31-NF)	OBLIGATION - EQUIPMENT (NON-FEDERAL GOVERNMENT)
(BPS-O-31.0-DP)	OBLIGATION - EQUIPMENT - DIRECT PROGRAM
(BPS-O-31.0-DP-REG)	OBLIGATION - EQUIPMENT - DIRECT PROGRAM - "REGULAR" ACCOUNTS
(BPS-0-31.0-DP-ALO-PA)	OBLIGATION - EQUIPMENT - DIRECT PROGRAM - ALLOCATION - PARENT ACCOUNT
(BPS-0-31.0-DP-ALO-RA)	OBLIGATION - EQUIPMENT - DIRECT PROGRAM - ALLOCATION - RECEIVING ACCOUNT
(BPS-O-31.0-RP)	OBLIGATION - EQUIPMENT - REIMBURSABLE PROGRAM
(BPS-O-31.0-RP-REG)	OBLIGATION - EQUIPMENT - REIMBURSABLE PROGRAM - "REGULAR" ACCOUNTS
(BPS-0-31.0-RP-ALO-PA)	OBLIGATION - EQUIPMENT - REIMBURSABLE PROGRAM - ALLOCATION - PARENT ACCOUNT
(BPS-0-31.0-RP-ALO-RA)	OBLIGATION - EQUIPMENT - REIMBURSABLE PROGRAM - ALLOCATION - RECEIVING ACCOUNT
(BPS-O-31.0-RF)	OBLIGATION - EQUIPMENT - REVOLVING FUNDS
(BPS-O-93.0-31.0-LM)	OBLIGATIONS - LIMITATIONS - EQUIPMENT
(BPS-O-93.0-31.0-LM-DP)	OBLIGATIONS - LIMITATIONS -DIRECT PROGRAM - EQUIPMENT
(BPS-O-93.0-31.0-LM-RP)	OBLIGATIONS - LIMITATIONS -REIMBURSABLE PROGRAM - EQUIPMENT
(BPS-O-93.0-31.0-LM-AL)	OBLIGATIONS - LIMITATIONS -ALLOCATION - EQUIPMENT
(BPS-O-32.0)(225-1-32)	OBLIGATION - LAND AND STRUCTURES
(225-1-32-FG)	OBLIGATION - LAND AND STRUCTURES (FEDERAL GOVERNMENT)
(225-1-32-NF)	OBLIGATION - LAND AND STRUCTURES (NON-FEDERAL GOVERNMENT)
(BPS-O-32.0-DP)	OBLIGATION - LAND AND STRUCTURES - DIRECT PROGRAM

(BPS-O-32.0-DP-REG)	OBLIGATION - LAND AND STRUCTURES - DIRECT PROGRAM - "REGULAR" ACCOUNTS
(BPS-O-32.0-DP-ALO-PA)	OBLIGATION - LAND AND STRUCTURES - DIRECT PROGRAM - ALLOCATION - PARENT ACCOUNT
(BPS-O-32.0-DP-ALO-RA)	OBLIGATION - LAND AND STRUCTURES - DIRECT PROGRAM - ALLOCATION - RECEIVING ACCOUNT
(BPS-O-32.0-RP)	OBLIGATION - LAND AND STRUCTURES - REIMBURSABLE PROGRAM
(BPS-O-32.0-RP-REG)	OBLIGATION - LAND AND STRUCTURES - REIMBURSABLE PROGRAM - "REGULAR" ACCOUNTS
(BPS-O-32.0-RP-ALO-PA)	OBLIGATION - LAND AND STRUCTURES - REIMBURSABLE PROGRAM - ALLOCATION - PARENT ACCOUNT
(BPS-O-32.0-RP-ALO-RA)	OBLIGATION - LAND AND STRUCTURES - REIMBURSABLE PROGRAM - ALLOCATION - RECEIVING ACCOUNT
(BPS-O-32.0-RF)	OBLIGATION - LAND AND STRUCTURES - REVOLVING FUNDS
(BPS-O-93.0-32.0-LM)	OBLIGATIONS - LIMITATIONS - LAND AND STRUCTURES
(BPS-O-93.0-32.0-LM-DP)	OBLIGATIONS - LIMITATIONS -DIRECT PROGRAM - LAND AND STRUCTURES
(BPS-O-93.0-32.0-LM-RP)	OBLIGATIONS - LIMITATIONS -REIMBURSABLE PROGRAM - LAND AND STRUCTURES
(BPS-O-93.0-32.0-LM-AL)	OBLIGATIONS - LIMITATIONS -ALLOCATION - LAND AND STRUCTURES
(BPS-O-33.0)(225-1-33)	OBLIGATION - INVESTMENTS AND LOANS
(225-1-33-FG)	OBLIGATION - INVESTMENTS AND LOANS (FEDERAL GOVERNMENT)
(225-1-33-NF)	OBLIGATION - INVESTMENTS AND LOANS (NON-FEDERAL GOVERNMENT)
(BPS-O-33.0-DP)	OBLIGATION - INVESTMENTS AND LOANS - DIRECT PROGRAM

(BPS-O-33.0-DP-REG)	OBLIGATION - INVESTMENTS AND LOANS - DIRECT PROGRAM - "REGULAR" ACCOUNTS
(BPS-0-33.0-DP-ALO-PA)	OBLIGATION - INVESTMENTS AND LOANS - DIRECT PROGRAM - ALLOCATION - PARENT ACCOUNT
(BPS-0-33.0-DP-ALO-RA)	OBLIGATION - INVESTMENTS AND LOANS - DIRECT PROGRAM - ALLOCATION - RECEIVING ACCOUNT
(BPS-O-33.0-RP)	OBLIGATION - INVESTMENTS AND LOANS - REIMBURSABLE PROGRAM
(BPS-O-33.0-RP-REG)	OBLIGATION - INVESTMENTS AND LOANS - REIMBURSABLE PROGRAM - "REGULAR" ACCOUNTS
(BPS-0-33.0-RP-ALO-PA)	OBLIGATION - INVESTMENTS AND LOANS - REIMBURSABLE PROGRAM - ALLOCATION - PARENT ACCOUNT
(BPS-0-33.0-RP-ALO-RA)	OBLIGATION - INVESTMENTS AND LOANS - REIMBURSABLE PROGRAM - ALLOCATION - RECEIVING ACCOUNT
(BPS-O-33.0-RF)	OBLIGATION - INVESTMENTS AND LOANS - REVOLVING FUNDS
(BPS-O-93.0-33.0-LM)	OBLIGATIONS - LIMITATIONS - INVESTMENTS AND LOANS
(BPS-O-93.0-33.0-LM-DP)	OBLIGATIONS - LIMITATIONS -DIRECT PROGRAM - INVESTMENTS AND LOANS
(BPS-O-93.0-33.0-LM-RP)	OBLIGATIONS - LIMITATIONS -REIMBURSABLE PROGRAM - INVESTMENTS AND LOANS
(BPS-O-93.0-33.0-LM-AL)	OBLIGATIONS - LIMITATIONS -ALLOCATION - INVESTMENTS AND LOANS
(BPS-O-41.0)(225-1-41-NF)	OBLIGATION - GRANTS, SUBSIDIES AND CONTRIBUTIONS (NON-FEDERAL GOVERNMENT)
(BPS-O-41.0-DP)	OBLIGATION - GRANTS, SUBSIDIES AND CONTRIBUTIONS - DIRECT PROGRAM
(BPS-O-41.0-DP-REG)	OBLIGATION - GRANTS, SUBSIDIES AND CONTRIBUTIONS - DIRECT PROGRAM - "REGULAR" ACCOUNTS
(BPS-0-41.0-DP-ALO-PA)	OBLIGATION - GRANTS, SUBSIDIES AND CONTRIBUTIONS - DIRECT PROGRAM - ALLOCATION - PARENT ACCOUNT

- (BPS-0-41.0-DP-ALO-RA) OBLIGATION - GRANTS, SUBSIDIES AND CONTRIBUTIONS - DIRECT PROGRAM - ALLOCATION - RECEIVING ACCOUNT
- (BPS-O-41.0-RP) OBLIGATION - GRANTS, SUBSIDIES AND CONTRIBUTIONS - REIMBURSABLE PROGRAM
- (BPS-O-41.0-RP-REG) OBLIGATION - GRANTS, SUBSIDIES AND CONTRIBUTIONS - REIMBURSABLE PROGRAM - "REGULAR" ACCOUNTS
- (BPS-0-41.0-RP-ALO-PA) OBLIGATION - GRANTS, SUBSIDIES AND CONTRIBUTIONS - REIMBURSABLE PROGRAM - ALLOCATION - PARENT ACCOUNT
- (BPS-0-41.0-RP-ALO-RA) OBLIGATION - GRANTS, SUBSIDIES AND CONTRIBUTIONS - REIMBURSABLE PROGRAM - ALLOCATION - RECEIVING ACCOUNT
- (BPS-O-41.0-RF) OBLIGATION - GRANTS, SUBSIDIES AND CONTRIBUTIONS - REVOLVING FUNDS
- (BPS-O-93.0-41.0-LM) OBLIGATIONS - LIMITATIONS - GRANTS, SUBSIDIES AND CONTRIBUTIONS
- (BPS-O-93.0-41.0-LM-DP) OBLIGATIONS - LIMITATIONS -DIRECT PROGRAM - GRANTS, SUBSIDIES AND CONTRIBUTIONS
- (BPS-O-93.0-41.0-LM-RP) OBLIGATIONS - LIMITATIONS -REIMBURSABLE PROGRAM - GRANTS, SUBSIDIES AND CONTRIBUTIONS
- (BPS-O-93.0-41.0-LM-AL) OBLIGATIONS - LIMITATIONS -ALLOCATION - GRANTS, SUBSIDIES AND CONTRIBUTIONS
- (BPS-O-42.0)(225-1-42-NF) OBLIGATION - INSURANCE, CLAIMS AND INDEMNITIES (NON-FEDERAL GOVERNMENT)
- (BPS-O-42.0-DP) OBLIGATION - INSURANCE, CLAIMS AND INDEMNITIES - DIRECT PROGRAM
- (BPS-O-42.0-DP-REG) OBLIGATION - INSURANCE, CLAIMS AND INDEMNITIES - DIRECT PROGRAM - "REGULAR" ACCOUNTS
- (BPS-0-42.0-DP-ALO-PA) OBLIGATION - INSURANCE, CLAIMS AND INDEMNITIES - DIRECT PROGRAM - ALLOCATION - PARENT ACCOUNT
- (BPS-0-42.0-DP-ALO-RA) OBLIGATION - INSURANCE, CLAIMS AND INDEMNITIES - DIRECT PROGRAM - ALLOCATION - RECEIVING ACCOUNT

(BPS-O-42.0-RP)	OBLIGATION - INSURANCE, CLAIMS AND INDEMNITIES - REIMBURSABLE PROGRAM
(BPS-O-42.0-RP-REG)	OBLIGATION - INSURANCE, CLAIMS AND INDEMNITIES - REIMBURSABLE PROGRAM - "REGULAR" ACCOUNTS
(BPS-0-42.0-RP-ALO-PA)	OBLIGATION - INSURANCE, CLAIMS AND INDEMNITIES - REIMBURSABLE PROGRAM - ALLOCATION - PARENT ACCOUNT
(BPS-0-42.0-RP-ALO-RA)	OBLIGATION - INSURANCE, CLAIMS AND INDEMNITIES - REIMBURSABLE PROGRAM - ALLOCATION - RECEIVING ACCOUNT
(BPS-O-42.0-RF)	OBLIGATION - INSURANCE, CLAIMS AND INDEMNITIES - REVOLVING FUNDS
(BPS-O-93.0-42.0-LM)	OBLIGATIONS - LIMITATIONS - INSURANCE, CLAIMS AND INDEMNITIES
(BPS-O-93.0-42.0-LM-DP)	OBLIGATIONS - LIMITATIONS -DIRECT PROGRAM - INSURANCE, CLAIMS AND INDEMNITIES
(BPS-O-93.0-42.0-LM-RP)	OBLIGATIONS - LIMITATIONS -REIMBURSABLE PROGRAM - INSURANCE, CLAIMS AND INDEMNITIES
(BPS-O-93.0-42.0-LM-AL)	OBLIGATIONS - LIMITATIONS -ALLOCATION - INSURANCE, CLAIMS AND INDEMNITIES
(BPS-O-43.0)(225-1-43)	OBLIGATION - INTEREST AND DIVIDENDS
(225-1-43-FG)	OBLIGATION - INTEREST AND DIVIDENDS (FEDERAL GOVERNMENT)
(225-1-43-NF)	OBLIGATION - INTEREST AND DIVIDENDS (NON-FEDERAL GOVERNMENT)
(BPS-O-43.0-DP)	OBLIGATION - INTEREST AND DIVIDENDS - DIRECT PROGRAM
(BPS-O-43.0-DP-REG)	OBLIGATION - INTEREST AND DIVIDENDS - DIRECT PROGRAM - "REGULAR" ACCOUNTS
(BPS-0-43.0-DP-ALO-PA)	OBLIGATION - INTEREST AND DIVIDENDS - DIRECT PROGRAM - ALLOCATION - PARENT ACCOUNT
(BPS-0-43.0-DP-ALO-RA)	OBLIGATION - INTEREST AND DIVIDENDS - DIRECT PROGRAM - ALLOCATION - RECEIVING ACCOUNT

(BPS-O-43.0-RP)	OBLIGATION - INTEREST AND DIVIDENDS - REIMBURSABLE PROGRAM
(BPS-O-43.0-RP-REG)	OBLIGATION - INTEREST AND DIVIDENDS - REIMBURSABLE PROGRAM - "REGULAR" ACCOUNTS
(BPS-0-43.0-RP-ALO-PA)	OBLIGATION - INTEREST AND DIVIDENDS - REIMBURSABLE PROGRAM - ALLOCATION - PARENT ACCOUNT
(BPS-0-43.0-RP-ALO-RA)	OBLIGATION - INTEREST AND DIVIDENDS - REIMBURSABLE PROGRAM - ALLOCATION - RECEIVING ACCOUNT
(BPS-O-43.0-RF)	OBLIGATION - INTEREST AND DIVIDENDS - REVOLVING FUNDS
(BPS-O-93.0-43.0-LM)	OBLIGATIONS - LIMITATIONS - INTEREST AND DIVIDENDS
(BPS-O-93.0-43.0-LM-DP)	OBLIGATIONS - LIMITATIONS -DIRECT PROGRAM - INTEREST AND DIVIDENDS
(BPS-O-93.0-43.0-LM-RP)	OBLIGATIONS - LIMITATIONS -REIMBURSABLE PROGRAM - INTEREST AND DIVIDENDS
(BPS-O-93.0-43.0-LM-AL)	OBLIGATIONS - LIMITATIONS -ALLOCATION - INTEREST AND DIVIDENDS
(BPS-O-44.0)(225-1-44-NF)	OBLIGATION - REFUNDS (NON-FEDERAL GOVERNMENT)
(BPS-O-44.0-DP)	OBLIGATION - REFUNDS - DIRECT PROGRAM
(BPS-O-44.0-DP-REG)	OBLIGATION - REFUNDS - DIRECT PROGRAM - "REGULAR" ACCOUNTS
(BPS-0-44.0-DP-ALO-PA)	OBLIGATION - REFUNDS - DIRECT PROGRAM - ALLOCATION - PARENT ACCOUNT
(BPS-0-44.0-DP-ALO-RA)	OBLIGATION - REFUNDS - DIRECT PROGRAM - ALLOCATION - RECEIVING ACCOUNT
(BPS-O-44.0-RP)	OBLIGATION - REFUNDS - REIMBURSABLE PROGRAM
(BPS-O-44.0-RP-REG)	OBLIGATION - REFUNDS - REIMBURSABLE PROGRAM - "REGULAR" ACCOUNTS
(BPS-0-44.0-RP-ALO-PA)	OBLIGATION - REFUNDS - REIMBURSABLE PROGRAM - ALLOCATION - PARENT ACCOUNT
(BPS-0-44.0-RP-ALO-RA)	OBLIGATION - REFUNDS - REIMBURSABLE PROGRAM - ALLOCATION - RECEIVING ACCOUNT

(BPS-O-44.0-RF)	OBLIGATION - REFUNDS - REVOLVING FUNDS
(BPS-O-93.0-44.0-LM)	OBLIGATIONS - LIMITATIONS - REFUNDS
(BPS-O-93.0-44.0-LM-DP)	OBLIGATIONS - LIMITATIONS -DIRECT PROGRAM - REFUNDS
(BPS-O-93.0-44.0-LM-RP)	OBLIGATIONS - LIMITATIONS -REIMBURSABLE PROGRAM - REFUNDS
(BPS-O-93.0-44.0-LM-AL)	OBLIGATIONS - LIMITATIONS -ALLOCATION - REFUNDS
(BPS-O-91.0)(225-1-91-NF)	OBLIGATION - UNVOUCHERED
(225-1-91-FG)	OBLIGATION - UNVOUCHERED - FEDERAL GOVERNMENT
(225-1-91-NF)	OBLIGATION - UNVOUCHERED - NON-FEDERAL GOVERNMENT
(BPS-O-91.0-DP)	OBLIGATION - UNVOUCHERED - DIRECT PROGRAM
(BPS-O-91.0-DP-REG)	OBLIGATION - UNVOUCHERED - DIRECT PROGRAM - "REGULAR" ACCOUNTS
(BPS-0-91.0-DP-ALO-PA)	OBLIGATION - UNVOUCHERED - DIRECT PROGRAM - ALLOCATION - PARENT ACCOUNT
(BPS-0-91.0-DP-ALO-RA)	OBLIGATION - UNVOUCHERED - DIRECT PROGRAM - ALLOCATION - RECEIVING ACCOUNT
(BPS-O-91.0-RP)	OBLIGATION - UNVOUCHERED - REIMBURSABLE PROGRAM
(BPS-O-91.0-RP-REG)	OBLIGATION - UNVOUCHERED - REIMBURSABLE PROGRAM - "REGULAR" ACCOUNTS
(BPS-0-91.0-RP-ALO-PA)	OBLIGATION - UNVOUCHERED - REIMBURSABLE PROGRAM - ALLOCATION - PARENT ACCOUNT
(BPS-0-91.0-RP-ALO-RA)	OBLIGATION - UNVOUCHERED - REIMBURSABLE PROGRAM - ALLOCATION - RECEIVING ACCOUNT
(BPS-O-91.0-RF)	OBLIGATION - UNVOUCHERED - REVOLVING FUNDS
(BPS-O-93.0-91.0-LM)	OBLIGATIONS - LIMITATIONS - UNVOUCHERED
(BPS-O-93.0-91.0-LM-DP)	OBLIGATIONS - LIMITATIONS -DIRECT PROGRAM - UNVOUCHERED
(BPS-O-93.0-91.0-LM-RP)	OBLIGATIONS - LIMITATIONS -REIMBURSABLE PROGRAM - UNVOUCHERED

(BPS-O-93.0-91.0-LM-AL) OBLIGATIONS - LIMITATIONS -ALLOCATION - UNVOUCHERED

(BPS-O-92.0)(225-1-92-NF) OBLIGATION - UNDISTRIBUTED

(225-1-92-FG) OBLIGATION - UNDISTRIBUTED (FEDERAL GOVERNMENT)

(225-1-92-NF) OBLIGATION - UNDISTRIBUTED (NON-FEDERAL GOVERNMENT)

(BPS-O-92.0-DP) OBLIGATION - UNDISTRIBUTED - DIRECT PROGRAM

(BPS-O-92.0-DP-REG) OBLIGATION - UNDISTRIBUTED - DIRECT PROGRAM - "REGULAR" ACCOUNTS

(BPS-0-92.0-DP-ALO-PA) OBLIGATION - UNDISTRIBUTED - DIRECT PROGRAM - ALLOCATION - PARENT ACCOUNT

(BPS-0-92.0-DP-ALO-RA) OBLIGATION - UNDISTRIBUTED - DIRECT PROGRAM - ALLOCATION - RECEIVING ACCOUNT

(BPS-O-92.0-RP) OBLIGATION - UNDISTRIBUTED - REIMBURSABLE PROGRAM

(BPS-O-92.0-RP-REG) OBLIGATION - UNDISTRIBUTED - REIMBURSABLE PROGRAM - "REGULAR" ACCOUNTS

(BPS-0-92.0-RP-ALO-PA) OBLIGATION - UNDISTRIBUTED - REIMBURSABLE PROGRAM - ALLOCATION - PARENT ACCOUNT

(BPS-0-92.0-RP-ALO-RA) OBLIGATION - UNDISTRIBUTED - REIMBURSABLE PROGRAM - ALLOCATION - RECEIVING ACCOUNT

(BPS-O-92.0-RF) OBLIGATION - UNDISTRIBUTED - REVOLVING FUNDS

(BPS-O-93.0-92.0-LM) OBLIGATIONS - LIMITATIONS - UNDISTRIBUTED

(BPS-O-93.0-92.0-LM-DP) OBLIGATIONS - LIMITATIONS -DIRECT PROGRAM - UNDISTRIBUTED

(BPS-O-93.0-92.0-LM-RP) OBLIGATIONS - LIMITATIONS -REIMBURSABLE PROGRAM - UNDISTRIBUTED

(BPS-O-93.0-92.0-LM-AL) OBLIGATIONS - LIMITATIONS -ALLOCATION - UNDISTRIBUTED

(BPS-O-93.0) OBLIGATIONS - LIMITATIONS - REVOLVING AND TRUST FUND

(BPS-O-93.0-DP)	TOTAL OBLIGATIONS WITH DIRECT PROGRAM LIMITATIONS - REVOLVING AND TRUST FUND
(BPS-O-93.0-RP)	TOTAL OBLIGATIONS WITH REIMBURSABLE PROGRAM LIMITATIONS - REVOLVING AND TRUST FUND
(BPS-O-93.0-AL)	TOTAL OBLIGATIONS WITH ALLOCATION PROGRAM LIMITATIONS - REVOLVING AND TRUST FUND

**INFORMATION TECHNOLOGY SYSTEMS — SPECIAL REQUIREMENTS**

**DATA ELEMENTS (AGENCY LEVEL):**

(INFO-ITS-OB-TOT)	OBLIGATIONS - AGENCY TOTAL FOR INFORMATION TECHNOLOGY SYSTEMS
(INFO-ITS-OB-CAP)	OBLIGATIONS - INFORMATION TECHNOLOGY SYSTEMS - CAPITAL INVESTMENT
(INFO-ITS-OB-CAP-1A)	OBLIGATIONS - INFORMATION TECHNOLOGY SYSTEMS - CAPITAL INVESTMENT - PURCHASE OF HARDWARE
(INFO-ITS-OB-CAP-1B)	OBLIGATIONS - INFORMATION TECHNOLOGY SYSTEMS - CAPITAL INVESTMENT - PURCHASE OF SOFTWARE
(INFO-ITS-OB-CAP-1C)	OBLIGATIONS - INFORMATION TECHNOLOGY SYSTEMS - CAPITAL INVESTMENT - SITE OR FACILITY
(INFO-ITS-OB-PER)	OBLIGATIONS - INFORMATION TECHNOLOGY SYSTEMS - PERSONNEL - COMPENSATION, BENEFITS, AND TRAVEL
(INFO-ITS-OB-OPR)	OBLIGATIONS - INFORMATION TECHNOLOGY SYSTEMS - OTHER OPERATING COSTS
(INFO-ITS-OB-OPR-3A)	OBLIGATIONS - INFORMATION TECHNOLOGY SYSTEMS - OTHER OPERATING COSTS - LEASE OF HARDWARE
(INFO-ITS-OB-OPR-3B)	OBLIGATIONS - INFORMATION TECHNOLOGY SYSTEMS - OTHER OPERATING COSTS - LEASE OF SOFTWARE
(INFO-ITS-OB-OPR-3C)	OBLIGATIONS - INFORMATION TECHNOLOGY SYSTEMS - OTHER OPERATING COSTS - SPACE
(INFO-ITS-OB-OPR-3D)	OBLIGATIONS - INFORMATION TECHNOLOGY SYSTEMS - OTHER OPERATING COSTS - SUPPLIES AND OTHERS
(INFO-ITS-OB-COM)	OBLIGATIONS - INFORMATION TECHNOLOGY SYSTEMS - COMMERCIAL SERVICES
(INFO-ITS-OB-COM-4A)	OBLIGATIONS - INFORMATION TECHNOLOGY SYSTEMS - COMMERCIAL SERVICES - ADPE TIME
(INFO-ITS-OB-COM-4B)	OBLIGATIONS - INFORMATION TECHNOLOGY SYSTEMS - COMMERCIAL SERVICES - VOICE COMMUNICATIONS

(INFO-ITS-OB-COM-4C)	OBLIGATIONS - INFORMATION TECHNOLOGY SYSTEMS - COMMERCIAL SERVICES - DATA COMMUNICATIONS
(INFO-ITS-OB-COM-4D)	OBLIGATIONS - INFORMATION TECHNOLOGY SYSTEMS - COMMERCIAL SERVICES - OPERATIONS AND MAINTENANCE
(INFO-ITS-OB-COM-4E)	OBLIGATIONS - INFORMATION TECHNOLOGY SYSTEMS - COMMERCIAL SERVICES - SYSTEMS ANALYSIS, PROGRAMMING, DESIGN, AND ENGINEERING
(INFO-ITS-OB-COM-4F)	OBLIGATIONS - INFORMATION TECHNOLOGY SYSTEMS - COMMERCIAL SERVICES - STUDIES AND OTHER
(INFO-ITS-OB-COM-4G)	OBLIGATIONS - INFORMATION TECHNOLOGY SYSTEMS - COMMERCIAL SERVICES - SIGNIFICANT USE OF INFORMATION TECHNOLOGY
(INFO-ITS-OB-TER)	OBLIGATIONS - INFORMATION TECHNOLOGY SYSTEMS - INTERAGENCY SERVICES
(INFO-ITS-OB-TER-5A)	OBLIGATIONS - INFORMATION TECHNOLOGY SYSTEMS - INTERAGENCY SERVICES - PAYMENTS
(INFO-ITS-OB-TER-5B)	OBLIGATIONS - INFORMATION TECHNOLOGY SYSTEMS - INTERAGENCY SERVICES - OFFSETTING COLLECTIONS
(INFO-ITS-OB-TRA)	OBLIGATIONS - INFORMATION TECHNOLOGY SERVICES - INTRA-AGENCY SERVICES
(INFO-ITS-OB-TRA-6A)	OBLIGATIONS - INFORMATION TECHNOLOGY SERVICES - INTRA-AGENCY SERVICES - PAYMENTS
(INFO-ITS-OB-TRA-6B)	OBLIGATIONS - INFORMATION TECHNOLOGY SERVICES - INTRA-AGENCY SERVICES - OFFSETTING COLLECTIONS
(INFO-ITS-OB-OTR)	OBLIGATIONS - INFORMATION TECHNOLOGY SERVICES - OTHER SERVICES
(INFO-ITS-OB-OTR-7A)	OBLIGATIONS - INFORMATION TECHNOLOGY SERVICES - OTHER SERVICES - PAYMENTS
(INFO-ITS-OB-OTR-7B)	OBLIGATIONS - INFORMATION TECHNOLOGY SERVICES - OTHER SERVICES - OFFSETTING COLLECTIONS

**RESEARCH AND DEVELOPMENT PROGRAMS — SPECIAL REQUIREMENTS**

**DATA ELEMENTS (AGENCY AND/OR BUREAU LEVELS):**

(INFO-R&D-OB-199)	TOTAL OBLIGATIONS FOR CONDUCT OF RESEARCH AND DEVELOPMENT
(INFO-R&D-OB-103)	BUDGET AUTHORITY FOR RESEARCH
(INFO-R&D-OB-101)	OBLIGATIONS FOR BASIC RESEARCH
(INFO-R&D-OB-102)	OBLIGATIONS FOR APPLIED RESEARCH
(INFO-R&D-OB-104)	OBLIGATIONS FOR DEVELOPMENT
(INFO-R&D-OB-204)	OBLIGATIONS FOR R&D PERFORMED BY COLLEGES AND UNIVERSITIES
(INFO-R&D-OB-301)	OBLIGATIONS FOR R&D FACILITIES
(INFO-R&D-OT-CC1) (INFO-R&D-OT-CC2) (INFO-R&D-OT-CCN)	OUTLAYS FOR R&D CROSSCUTTING FUNCTION, ___

**RENTALS — SPECIAL REQUIREMENTS**

**DATA ELEMENTS (AGENCY LEVEL):**

- (INFO-RENT-OB-3530-A5) TOTAL OBLIGATIONS FOR RENTAL PAYMENTS TO GSA
  - (INFO-RENT-OB-3530-A3) TOTAL GSA RENTAL AMOUNT WITHOUT ADJUSTMENTS
    - (INFO-RENT-OB-3530-A3a) GSA RENTAL AMOUNT FOR OFFICE SPACE WITHOUT ADJUSTMENTS
    - (INFO-RENT-OB-3530-A3b) GSA RENTAL AMOUNT FOR NON-OFFICE SPACE WITHOUT ADJUSTMENTS
  - (INFO-RENT-OB-3530-4) GSA RENTAL ADJUSTMENT
    - (INFO-RENT-OB-3530-4a) GSA RENTAL ADJUSTMENT PER CONGRESSIONAL LIMITATION
    - (INFO-RENT-OB-3530-4b) GSA RENTAL ADJUSTMENT FOR JOINT USE OF SPACE
    - (INFO-RENT-OB-3530-4c) GSA RENTAL ADJUSTMENT FOR OTHER REASONS
- (INFO-RENT-OB-3530-6) OBLIGATION - GSA - RENTAL - FUNDING SOURCES
  - (INFO-RENT-OB-3530-6a) OBLIGATIONS FOR RENTAL PAYMENTS TO GSA - DIRECT APPROPRIATION
  - (INFO-RENT-OB-3530-6b) OBLIGATIONS FOR RENTAL PAYMENTS TO GSA - OTHER FUNDING SOURCES
- (INFO-RENT-OB-3530-7) OBLIGATIONS - GSA - OTHER PAYMENTS
  - (INFO-RENT-OB-3530-7a) OBLIGATIONS - EXTRA RENTAL SERVICES PROVIDED BY GSA
  - (INFO-RENT-OB-3530-7b) OBLIGATIONS - SUBLEASES OF GSA CONTROLLED SPACE
- (INFO-RENT-OB-3530-B2) TOTAL OBLIGATIONS FOR RENTAL PAYMENTS - OTHER THAN GSA
  - (INFO-RENT-OB-3530-B1a) OBLIGATIONS FOR OFFICE SPACE RENTAL - OTHER THAN GSA

- (INFO-RENT-OB-3530-B1b) OBLIGATIONS FOR NON-OFFICE SPACE RENTAL - OTHER THAN GSA
- (INFO-RENT-OB-3530-B1c) OBLIGATIONS FOR PARKING SPACE RENTAL - OTHER THAN GSA
- (INFO-RENT-OB-3530-B1d) OBLIGATIONS FOR OTHER LAND RENTAL - OTHER THAN GSA
- (INFO-RENT-OB-3530-B1e) OBLIGATIONS FOR OTHER RENTALS - OTHER THAN GSA
- (INFO-RENT-OB-3530-B3) OBLIGATIONS - NON-GSA - OTHER PAYMENTS
- (INFO-RENT-OB-3530-B3a) OBLIGATIONS FOR EXTRA RENTAL SERVICES PROVIDED BY OTHER THAN GSA
- (INFO-RENT-OB-3530-B3b) OBLIGATIONS FOR SUBLEASES OF OTHER THAN GSA-CONTROLLED SPACE

**FORMULA GRANT-IN-AID PROGRAMS — SPECIAL REQUIREMENTS**

**DATA ELEMENT (EACH PROGRAM):**

(INFO-FGR-OB-01)	OBLIGATION - FORMULA GRANTS - FOR EACH STATE
(INFO-FGR-OB-02)	OBLIGATION - FORMULA GRANTS - DISTRICT OF COLUMBIA
(INFO-FGR-OB-03)	OBLIGATION - FORMULA GRANTS - INDIAN TRIBE SET-ASIDE

**MOTOR VEHICLES — SPECIAL REQUIREMENTS**

(INFO-VEH-OB-01)

OBLIGATION - MOTOR VEHICLES

INVENTORY OF CENTRAL AGENCY REQUIREMENTS  
FOR FINANCIAL INFORMATION —  
STANDARD TERMS AND DEFINITIONS

**OBLIGATIONS**  
**LISTING OF STANDARD DATA ELEMENTS WITH DESCRIPTIONS**

**OBLIGATIONS INCURRED**

(11-10.00)(11-71.00) TOTAL OBLIGATIONS INCURRED

Aggregate amount of all orders placed, contracts awarded, services received, and similar transactions during a given period that will require payments during the same or a future period. Such amounts will include outlays for which obligations had not been previously recorded and will reflect adjustments for differences between obligations previously recorded and actual outlays to liquidate those obligations.

(34-8-UN)(225-1-TOT) TOTAL OBLIGATIONS INCURRED IN UNEXPIRED  
ACCOUNTS

Amount of obligations incurred in unexpired appropriation or fund accounts.

(34-8-A) OBLIGATIONS INCURRED: CATEGORY A  
APPORTIONMENTS

Amount of obligations incurred for accounts that are apportioned on a calendar quarter basis (Category A). These data are provided when accounts are apportioned by quarter.

(34-8-B) OBLIGATIONS INCURRED: CATEGORY B  
APPORTIONMENTS

Amount of obligations incurred for accounts that are apportioned for time periods other than calendar quarters or for activities, projects, objects, or a combination thereof (Category B). The pertinent data are required when accounts are apportioned on a Category B basis.

(34-8-C) OBLIGATIONS INCURRED: ACCOUNTS EXEMPT  
FROM APPORTIONMENT

Amount of obligations incurred in accounts that are exempt from apportionment process. These data are required for accounts exempt from apportionment.

**OBLIGATION ADJUSTMENTS**

(11-77.00) (34-8-EX) (225-4) ADJUSTMENTS IN EXPIRED ACCOUNTS

Net amount of obligations restored or written off (minus entry) during the year in accounts that expired prior to the beginning of the fiscal year.

(34-12)(225-3) OBLIGATIONS INCURRED, NET, IN UNEXPIRED ACCOUNTS  
COLUMN

Amount of obligations incurred (34-8) less reimbursements earned (34-3A), changes in unfilled customers' orders (34-3B), and actual recoveries of prior-year obligations (34-4A). (If the change in unfilled customers' orders is a decrease, this amount will be added to, rather than deducted from, obligations incurred.)

(11-71.00) TOTAL OBLIGATIONS INCURRED

Amount of the total obligations incurred (see 11-10.00).

(11-88.90) TOTAL OFFSETTING COLLECTIONS (see D-2)

This is a negative amount when used here.

(11-78.00) ADJUSTMENTS IN UNEXPIRED ACCOUNTS

Amounts that became available for obligation in no-year and unexpired multiple-year accounts through deobligation, cancellation, or downward adjustments of prior-year obligations.

**PROGRAM BY ACTIVITIES**

**REQUIREMENTS:**

Total Obligations (11-10.00) are, also, disaggregated to show obligations for specific activities or projects for which a structure is developed in advance jointly by the agency and OMB for each budget account to provide a meaningful presentation of information for the program. (For more details, see Section 32.2(a), OMB Circular No. A-11.) The activities generally distinguish investment, developmental, grant and subsidy, and operating programs. Subactivities—such as projects; recipients or clientele groups; types of services, processes, institutions; or other appropriate breakdown—are used only when amounts are significant and the subactivities are necessary for full understanding of the program.

Often, to enhance better understanding, the activities are categorized into (1) capital investment when accounts are material and operating expenses, or (2) direct program and reimbursable program when obligations are financed by reimbursements. The direct and reimbursable program categories do not apply to revolving funds. Also, when the direct and reimbursable program categories are required, they are used in lieu of the capital investment and operating expense categories. When used, each of these categories requires a subtotal as shown below.

**DATA ELEMENTS:**

(11-10.00-PF-DIR) OBLIGATIONS - DIRECT PROGRAMS

Amount of obligations that resulted from provisioning of budget authority (appropriations, contract authority, and borrowing authority) of the account from which obligations are made.

(11-10.00-PF-RMB) OBLIGATIONS - REIMBURSABLE PROGRAM

Amount of obligations that are financed from reimbursements; i.e., offsetting collections that are payments for goods and services provided by the performing account to the paying entity.

(11-10.00-PF-CAP) OBLIGATIONS - CAPITAL INVESTMENT

Amount of obligations for the acquisition of physical or financial assets that yield benefits over several years. Capital investments categorized here should be consistent with amounts reported for the corresponding Character Classification categories.

(11-10.00-PF-OPR) OBLIGATIONS - OPERATING EXPENSES

Amount of obligations for operating expenses and not classified as capital investments.

**OBJECT CLASS**

(BPS-O-11.9)(225-1-11-NF) OBLIGATION - TOTAL PERSONNEL COMPENSATION  
(NON-FEDERAL GOVERNMENT)

Amount of obligations incurred for gross compensation for personnel services rendered to the government by Federal civilian employees, military personnel, and non-Federal personnel; represents the sum of Object Classes 11.1 through 11.8.

(BPS-O-11.1-DP) OBLIGATION - FULL-TIME PERMANENT PERSONNEL  
COMPENSATION - DIRECT PROGRAM

Amount of obligations incurred for direct programs for Full-Time Permanent Personnel Compensation (Object Class 11.1 as defined in OMB Circular A-11).

(BPS-O-11.1-DP-REG) OBLIGATION - FULL-TIME PERMANENT PERSONNEL  
COMPENSATION - DIRECT PROGRAM - "REGULAR"  
ACCOUNTS

Amount of obligations incurred for direct programs for Object Class 11.1 in accounts that do not involve allocations (transfer appropriation) accounts or that are not revolving funds.

(BPS-O-11.1-DP-ALO-PA) OBLIGATION - FULL-TIME PERMANENT PERSONNEL  
COMPENSATION - DIRECT PROGRAM - ALLOCATION -  
PARENT ACCOUNT

Amount of obligations incurred for direct programs for Object Class 11.1 within an allocation (transfer appropriation) account and reported by the parent agency.

(BPS-0-11.1-DP-ALO-RA) OBLIGATION - FULL-TIME PERMANENT PERSONNEL  
COMPENSATION - DIRECT PROGRAM - ALLOCATION -  
RECEIVING ACCOUNT

Amount of obligations incurred for direct programs for Object Class 11.1 within an allocation (transfer appropriation) account and reported by the receiving agency or bureau.

(BPS-O-11.1-RP) OBLIGATION - FULL-TIME PERMANENT PERSONNEL  
COMPENSATION - REIMBURSABLE PROGRAM

Amount of obligations incurred for reimbursable programs for Full-Time Permanent Personnel Compensation (Object Class 11.1) as defined in OMB Circular A-11.

(BPS-O-11.1-RP-REG) OBLIGATION - FULL-TIME PERMANENT PERSONNEL  
COMPENSATION - REIMBURSABLE PROGRAM -  
"REGULAR" ACCOUNTS

Amount of obligations incurred for reimbursable programs for Object Class 11.1 in accounts that do not involve allocations (transfer appropriation) accounts or that are not revolving funds.

(BPS-0-11.1-RP-ALO-PA) OBLIGATION - FULL-TIME PERMANENT PERSONNEL  
COMPENSATION - REIMBURSABLE PROGRAM -  
ALLOCATION - PARENT ACCOUNT

Amount of obligations incurred for reimbursable programs for Object Class 11.1 within an allocation (transfer appropriation) account and reported by the parent agency.

(BPS-0-11.1-RP-ALO-RA) OBLIGATION - FULL-TIME PERMANENT PERSONNEL  
COMPENSATION - REIMBURSABLE PROGRAM -  
ALLOCATION - RECEIVING ACCOUNT

Amount of obligations incurred for reimbursable programs for Object Class 11.1 within an allocation (transfer appropriation) account and reported by the receiving agency or bureau.

(BPS-O-11.1-RF) OBLIGATION - FULL-TIME PERMANENT PERSONNEL  
COMPENSATION — REVOLVING FUNDS

Amount of obligations incurred for Object Class 11.1 in revolving fund accounts.

(BPS-O-93.0-11.1-LM) OBLIGATIONS - LIMITATIONS - FULL-TIME PERMANENT  
PERSONNEL COMPENSATION

Amount of obligations incurred for Object Class 11.1 in revolving and trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

(BPS-O-93.0-11.1-LM-DP) OBLIGATIONS - LIMITATIONS -DIRECT PROGRAM -  
FULL-TIME PERMANENT PERSONNEL  
COMPENSATION

Amount of obligations incurred for direct programs for Object Class 11.1 in revolving and trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

(BPS-O-93.0-11.1-LM-RP) OBLIGATIONS - LIMITATIONS -REIMBURSABLE  
PROGRAM - FULL-TIME PERMANENT PERSONNEL  
COMPENSATION

Amount of obligations incurred for reimbursable programs for Object Class 11.1 in revolving or trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

(BPS-O-93.0-11.1-LM-AL) OBLIGATIONS - LIMITATIONS -ALLOCATION -  
FULL-TIME PERMANENT PERSONNEL  
COMPENSATION

Amount of obligations incurred for an allocation (transfer appropriation) account for Object Class 11.1 in revolving or trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

(BPS-O-11.3-DP) OBLIGATION - OTHER THAN FULL-TIME PERMANENT  
PERSONNEL COMPENSATION - DIRECT PROGRAM

Amount of obligations incurred for direct programs for Other Than Full-Time Permanent Personnel Compensation (Object Class 11.3 as defined in OMB Circular A-11).

(BPS-O-11.3-DP-REG) OBLIGATION - OTHER THAN FULL-TIME PERMANENT  
PERSONNEL COMPENSATION - DIRECT PROGRAM -  
"REGULAR" ACCOUNTS

Amount of obligations incurred for direct programs for Object Class 11.3 in accounts that do not involve allocations (transfer appropriation) accounts or that are not revolving funds.

(BPS-0-11.3-DP-ALO-PA) OBLIGATION - OTHER THAN FULL-TIME PERMANENT  
PERSONNEL COMPENSATION - DIRECT PROGRAM -  
ALLOCATION - PARENT ACCOUNT

Amount of obligations incurred for direct programs for Object Class 11.3 within an allocation (transfer appropriation) account and reported by the parent agency.

(BPS-0-11.3-DP-ALO-RA) OBLIGATION - OTHER THAN FULL-TIME PERMANENT  
PERSONNEL COMPENSATION - DIRECT PROGRAM -  
ALLOCATION - RECEIVING ACCOUNT

Amount of obligations incurred for direct programs for Object Class 11.3 within an allocation (transfer appropriation) account and reported by the receiving agency or bureau.

(BPS-O-11.3RP) OBLIGATION - OTHER THAN FULL-TIME PERMANENT  
PERSONNEL COMPENSATION - REIMBURSABLE  
PROGRAM

Amount of obligations incurred for reimbursable programs for Other Than Full-Time  
Permanent Personnel Compensation (Object Class 11.3) as defined in OMB Circular A-11.

(BPS-O-11.3-RP-REG) OBLIGATION - OTHER THAN FULL-TIME PERMANENT  
PERSONNEL COMPENSATION - REIMBURSABLE  
PROGRAM - "REGULAR" ACCOUNTS

Amount of obligations incurred for reimbursable programs for Object Class 11.3 in  
accounts that do not involve allocations (transfer appropriation) accounts or that are not  
revolving funds.

(BPS-0-11.3-RP-ALO-PA) OBLIGATION - OTHER THAN FULL-TIME PERMANENT  
PERSONNEL COMPENSATION - REIMBURSABLE  
PROGRAM - ALLOCATION - PARENT ACCOUNT

Amount of obligations incurred for reimbursable programs for Object Class 11.3 within an  
allocation (transfer appropriation) account and reported by the parent agency.

(BPS-0-11.3-RP-ALO-RA) OBLIGATION - OTHER THAN FULL-TIME PERMANENT  
PERSONNEL COMPENSATION - REIMBURSABLE  
PROGRAM - ALLOCATION - RECEIVING ACCOUNT

Amount of obligations incurred for reimbursable programs for Object Class 11.3 within an  
allocation (transfer appropriation) account and reported by the receiving agency or  
bureau.

(BPS-O-11.3-RF) OBLIGATION - OTHER THAN FULL-TIME PERMANENT  
PERSONNEL COMPENSATION - REVOLVING FUNDS

Amount of obligations incurred for Object Class 11.3 in revolving fund accounts.

(BPS-O-93.0-11.3-LM) OBLIGATIONS - LIMITATIONS --OTHER THAN FULL-TIME  
PERMANENT PERSONNEL COMPENSATION

Amount of obligations incurred for Object Class 11.3 in revolving and trust fund accounts for  
which legal limitation was enacted for administrative or nonadministrative expenses.

(BPS-O-93.0-11.3-LM-DP) OBLIGATIONS - LIMITATIONS -DIRECT PROGRAM -  
OTHER THAN FULL-TIME PERMANENT PERSONNEL  
COMPENSATION

Amount of obligations incurred for direct programs for Object Class 11.3 in revolving and  
trust fund accounts for which legal limitation was enacted for administrative or  
nonadministrative expenses.

(BPS-O-93.0-11.3-LM-RP) OBLIGATIONS - LIMITATIONS -REIMBURSABLE  
PROGRAM - OTHER THAN FULL-TIME PERMANENT  
PERSONNEL COMPENSATION

Amount of obligations incurred for reimbursable programs for Object Class 11.3 in revolving or trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

(BPS-O-93.0-11.3-LM-AL) OBLIGATIONS - LIMITATIONS -ALLOCATION - OTHER  
THAN FULL-TIME PERMANENT PERSONNEL  
COMPENSATION

Amount of obligations incurred for an allocation (transfer appropriation) account for Object Class 11.3 in revolving or trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

(BPS-O-11.5-DP) OBLIGATION - OTHER PERSONNEL COMPENSATION -  
DIRECT PROGRAM

Amount of obligations incurred for direct programs for Other Personnel Compensation (Object Class 11.5 as defined in OMB Circular A-11).

(BPS-O-11.5-DP-REG) OBLIGATION - OTHER PERSONNEL COMPENSATION -  
DIRECT PROGRAM - "REGULAR" ACCOUNTS

Amount of obligations incurred for direct programs for Object Class 11.5 in accounts that do not involve allocations (transfer appropriation) accounts or that are not revolving funds.

(BPS-0-11.5-DP-ALO-PA) OBLIGATION - OTHER PERSONNEL COMPENSATION -  
DIRECT PROGRAM - ALLOCATION - PARENT  
ACCOUNT

Amount of obligations incurred for direct programs for Object Class 11.5 within an allocation (transfer appropriation) account and reported by the parent agency.

(BPS-0-11.5-DP-ALO-RA) OBLIGATION - OTHER PERSONNEL COMPENSATION -  
DIRECT PROGRAM - ALLOCATION - RECEIVING  
ACCOUNT

Amount of obligations incurred for direct programs for Object Class 11.5 within an allocation (transfer appropriation) account and reported by the receiving agency or bureau.

(BPS-O-11.5-RP) OBLIGATION - OTHER PERSONNEL COMPENSATION -  
REIMBURSABLE PROGRAM

Amount of obligations incurred for reimbursable programs for Other Personnel Compensation (Object Class 11.5) as defined in OMB Circular A-11.

(BPS-O-11.5-RP-REG) OBLIGATION - OTHER PERSONNEL COMPENSATION - REIMBURSABLE PROGRAM - "REGULAR" ACCOUNTS

Amount of obligations incurred for reimbursable programs for Object Class 11.5 in accounts that do not involve allocations (transfer appropriation) accounts or that are not revolving funds.

(BPS-O-11.5-RP-ALO-PA) OBLIGATION - OTHER PERSONNEL COMPENSATION - REIMBURSABLE PROGRAM - ALLOCATION - PARENT ACCOUNT

Amount of obligations incurred for reimbursable programs for Object Class 11.5 within an allocation (transfer appropriation) account and reported by the parent agency.

(BPS-O-11.5-RP-ALO-RA) OBLIGATION - OTHER PERSONNEL COMPENSATION - REIMBURSABLE PROGRAM - ALLOCATION - RECEIVING ACCOUNT

Amount of obligations incurred for reimbursable programs for Object Class 11.5 within an allocation (transfer appropriation) account and reported by the receiving agency or bureau.

(BPS-O-11.5-RF) OBLIGATION - OTHER PERSONNEL COMPENSATION - REVOLVING FUNDS

Amount of obligations incurred for Object Class 11.5 in revolving fund accounts.

(BPS-O-93.0-11.5-LM) OBLIGATIONS - LIMITATIONS - OTHER PERSONNEL COMPENSATION

Amount of obligations incurred for Object Class 11.5 in revolving and trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

(BPS-O-93.0-11.5-LM-DP) OBLIGATIONS - LIMITATIONS - DIRECT PROGRAM - OTHER PERSONNEL COMPENSATION

Amount of obligations incurred for direct programs for Object Class 11.5 in revolving and trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

(BPS-O-93.0-11.5-LM-RP) OBLIGATIONS - LIMITATIONS - REIMBURSABLE PROGRAM - OTHER PERSONNEL COMPENSATION

Amount of obligations incurred for reimbursable programs for Object Class 11.5 in revolving or trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

(BPS-O-93.0-11.5-LM-AL) OBLIGATIONS - LIMITATIONS - ALLOCATION - OTHER PERSONNEL COMPENSATION

Amount of obligations incurred for an allocation (transfer appropriation) account for Object Class 11.5 in revolving or trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

**(BPS-O-11.7-DP) OBLIGATION - MILITARY PERSONNEL COMPENSATION - DIRECT PROGRAM**

Amount of obligations incurred for direct programs for Military Personnel Compensation (Object Class 11.7 as defined in OMB Circular A-11).

**(BPS-O-11.7-DP-REG) OBLIGATION - MILITARY PERSONNEL COMPENSATION - DIRECT PROGRAM - "REGULAR" ACCOUNTS**

Amount of obligations incurred for direct programs for Object Class 11.7 in accounts that do not involve allocations (transfer appropriation) accounts or that are not revolving funds.

**(BPS-0-11.7-DP-ALO-PA) OBLIGATION - MILITARY PERSONNEL COMPENSATION - DIRECT PROGRAM - ALLOCATION - PARENT ACCOUNT**

Amount of obligations incurred for direct programs for Object Class 11.7 within an allocation (transfer appropriation) account and reported by the parent agency.

**(BPS-0-11.7-DP-ALO-RA) OBLIGATION - MILITARY PERSONNEL COMPENSATION - DIRECT PROGRAM - ALLOCATION - RECEIVING ACCOUNT**

Amount of obligations incurred for direct programs for Object Class 11.7 within an allocation (transfer appropriation) account and reported by the receiving agency or bureau.

**(BPS-O-11.7-RP) OBLIGATION - MILITARY PERSONNEL COMPENSATION - REIMBURSABLE PROGRAM**

Amount of obligations incurred for reimbursable programs for Military Personnel Compensation (Object Class 11.7) as defined in OMB Circular A-11.

**(BPS-O-11.7-RP-REG) OBLIGATION - MILITARY PERSONNEL COMPENSATION - REIMBURSABLE PROGRAM - "REGULAR" ACCOUNTS**

Amount of obligations incurred for reimbursable programs for Object Class 11.7 in accounts that do not involve allocations (transfer appropriation) accounts or that are not revolving funds.

**(BPS-0-11.7-RP-ALO-PA) OBLIGATION - MILITARY PERSONNEL COMPENSATION - REIMBURSABLE PROGRAM - ALLOCATION - PARENT ACCOUNT**

Amount of obligations incurred for reimbursable programs for Object Class 11.7 within an allocation (transfer appropriation) account and reported by the parent agency.

**(BPS-0-11.7-RP-ALO-RA) OBLIGATION - MILITARY PERSONNEL  
COMPENSATION - REIMBURSABLE PROGRAM -  
ALLOCATION - RECEIVING ACCOUNT**

Amount of obligations incurred for reimbursable programs for Object Class 11.7 within an allocation (transfer appropriation) account and reported by the receiving agency or bureau.

**(BPS-O-11.7-RF) OBLIGATION - MILITARY PERSONNEL COMPENSATION -  
REVOLVING FUNDS**

Amount of obligations incurred for Object Class 11.7 in revolving fund accounts.

**(BPS-O-93.0-11.7-LM) OBLIGATIONS - LIMITATIONS - MILITARY PERSONNEL  
COMPENSATION**

Amount of obligations incurred for Object Class 11.7 in revolving and trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

**(BPS-O-93.0-11.7-LM-DP) OBLIGATIONS - LIMITATIONS -DIRECT PROGRAM -  
MILITARY PERSONNEL COMPENSATION**

Amount of obligations incurred for direct programs for Object Class 11.7 in revolving and trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

**(BPS-O-93.0-11.7-LM-RP) OBLIGATIONS - LIMITATIONS -REIMBURSABLE  
PROGRAM - MILITARY PERSONNEL COMPENSATION**

Amount of obligations incurred for reimbursable programs for Object Class 11.7 in revolving or trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

**(BPS-O-93.0-11.7-LM-AL) OBLIGATIONS - LIMITATIONS -ALLOCATION -  
MILITARY PERSONNEL COMPENSATION**

Amount of obligations incurred for an allocation (transfer appropriation) account for Object Class 11.7 in revolving or trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

**(BPS-O-11.8-DP) OBLIGATION - SPECIAL PERSONNEL SERVICES  
PAYMENTS - DIRECT PROGRAM**

Amount of obligations incurred for direct programs for Special Personnel Services Payments (Object Class 11.8 as defined in OMB Circular A-11).

**(BPS-O-11.8-DP-REG) OBLIGATION - SPECIAL PERSONNEL SERVICES  
PAYMENTS - DIRECT PROGRAM - "REGULAR"  
ACCOUNTS**

Amount of obligations incurred for direct programs for Object Class 11.8 in accounts that do not involve allocations (transfer appropriation) accounts or that are not revolving funds.

**(BPS-0-11.8-DP-ALO-PA) OBLIGATION - SPECIAL PERSONNEL SERVICES  
PAYMENTS - DIRECT PROGRAM - ALLOCATION -  
PARENT ACCOUNT**

Amount of obligations incurred for direct programs for Object Class 11.8 within an allocation (transfer appropriation) account and reported by the parent agency.

**(BPS-0-11.8-DP-ALO-RA) OBLIGATION - SPECIAL PERSONNEL SERVICES  
PAYMENTS - DIRECT PROGRAM - ALLOCATION -  
RECEIVING ACCOUNT**

Amount of obligations incurred for direct programs for Object Class 11.8 within an allocation (transfer appropriation) account and reported by the receiving agency or bureau.

**(BPS-O-11.8-RP) OBLIGATION - SPECIAL PERSONNEL SERVICES  
PAYMENTS - REIMBURSABLE PROGRAM**

Amount of obligations incurred for reimbursable programs for Special Personnel Services Payments (Object Class 11.8) as defined in OMB Circular A-11.

**(BPS-O-11.8-RP-REG) OBLIGATION - SPECIAL PERSONNEL SERVICES  
PAYMENTS - REIMBURSABLE PROGRAM -  
"REGULAR" ACCOUNTS**

Amount of obligations incurred for reimbursable programs for Object Class 11.8 in accounts that do not involve allocations (transfer appropriation) accounts or that are not revolving funds.

**(BPS-0-11.8-RP-ALO-PA) OBLIGATION - SPECIAL PERSONNEL SERVICES  
PAYMENTS - REIMBURSABLE PROGRAM -  
ALLOCATION - PARENT ACCOUNT**

Amount of obligations incurred for reimbursable programs for Object Class 11.8 within an allocation (transfer appropriation) account and reported by the parent agency.

**(BPS-0-11.8-RP-ALO-RA) OBLIGATION - SPECIAL PERSONNEL SERVICES  
PAYMENTS - REIMBURSABLE PROGRAM -  
ALLOCATION - RECEIVING ACCOUNT**

Amount of obligations incurred for reimbursable programs for Object Class 11.8 within an allocation (transfer appropriation) account and reported by the receiving agency or bureau.

**(BPS-O-11.8-RF) OBLIGATION - SPECIAL PERSONNEL SERVICES  
PAYMENTS - REVOLVING FUNDS**

Amount of obligations incurred for Object Class 11.8 in revolving fund accounts.

**(BPS-O-93.0-11.8-LM) OBLIGATIONS - LIMITATIONS - SPECIAL PERSONNEL SERVICES PAYMENTS**

Amount of obligations incurred for Object Class 11.8 in revolving and trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

**(BPS-O-93.0-11.8-LM-DP) OBLIGATIONS - LIMITATIONS -DIRECT PROGRAM - SPECIAL PERSONNEL SERVICES PAYMENTS**

Amount of obligations incurred for direct programs for Object Class 11.8 in revolving and trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

**(BPS-O-93.0-11.8-LM-RP) OBLIGATIONS - LIMITATIONS -REIMBURSABLE PROGRAM - SPECIAL PERSONNEL SERVICES PAYMENTS**

Amount of obligations incurred for reimbursable programs for Object Class 11.8 in revolving or trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

**(BPS-O-93.0-11.8-LM-AL) OBLIGATIONS - LIMITATIONS -ALLOCATION - SPECIAL PERSONNEL SERVICES PAYMENTS**

Amount of obligations incurred for an allocation (transfer appropriation) account for Object Class 11.8 in revolving or trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

**(225-1-12-FG) OBLIGATION - PERSONNEL BENEFITS (FEDERAL GOVERNMENT)**

Amount of obligations incurred for personnel benefits for currently employed Federal civilian, military and certain non-Federal personnel; represents the sum of Object Classes 2.1 and 12.2.

**(BPS-O-12.1-DP) OBLIGATION - CIVILIAN PERSONNEL BENEFITS - DIRECT PROGRAM**

Amount of obligations incurred for direct programs for Civilian Personnel Benefits (Object Class 12.1 as defined in OMB Circular A-11).

**(BPS-O-12.1-DP-REG) OBLIGATION - CIVILIAN PERSONNEL BENEFITS - DIRECT PROGRAM - "REGULAR" ACCOUNTS**

Amount of obligations incurred for direct programs for Object Class 12.1 in accounts that do not involve allocations (transfer appropriation) accounts or that are not revolving funds.

(BPS-0-12.1-DP-ALO-PA) OBLIGATION - CIVILIAN PERSONNEL BENEFITS -  
DIRECT PROGRAM - ALLOCATION - PARENT  
ACCOUNT

Amount of obligations incurred for direct programs for Object Class 12.1 within an allocation (transfer appropriation) account and reported by the parent agency.

(BPS-0-12.1-DP-ALO-RA) OBLIGATION - CIVILIAN PERSONNEL BENEFITS -  
DIRECT PROGRAM - ALLOCATION - RECEIVING  
ACCOUNT

Amount of obligations incurred for direct programs or Object Class 12.1 within an allocation (transfer appropriation) account and reported by the receiving agency or bureau.

(BPS-O-12.1-RP) OBLIGATION - CIVILIAN PERSONNEL BENEFITS -  
REIMBURSABLE PROGRAM

Amount of obligations incurred for reimbursable programs for Civilian Personnel Benefits (Object Class 12.1) as defined in OMB Circular A-11.

(BPS-O-12.1-RP-REG) OBLIGATION - CIVILIAN PERSONNEL BENEFITS -  
REIMBURSABLE PROGRAM - "REGULAR" ACCOUNTS

Amount of obligations incurred for reimbursable programs for Object Class 12.1 in accounts that do not involve allocations (transfer appropriation) accounts or that are not revolving funds.

(BPS-0-12.1-RP-ALO-PA) OBLIGATION - CIVILIAN PERSONNEL BENEFITS -  
REIMBURSABLE PROGRAM - ALLOCATION - PARENT  
ACCOUNT

Amount of obligations incurred for reimbursable programs for Object Class 12.1 within an allocation (transfer appropriation) account and reported by the parent agency.

(BPS-0-12.1-RP-ALO-RA) OBLIGATION - CIVILIAN PERSONNEL BENEFITS -  
REIMBURSABLE PROGRAM - ALLOCATION -  
RECEIVING ACCOUNT

Amount of obligations incurred for reimbursable programs for Object Class 12.1 within an allocation (transfer appropriation) account and reported by the receiving agency or bureau.

(BPS-O-12.1-RF) OBLIGATION - CIVILIAN PERSONNEL BENEFITS -  
REVOLVING FUNDS

Amount of obligations incurred for Object Class 12.1 in revolving fund accounts.

(BPS-O-93.0-12.1-LM) OBLIGATIONS - LIMITATIONS - CIVILIAN PERSONNEL  
BENEFITS

Amount of obligations incurred for Object Class 12.1 in revolving and trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

**(BPS-O-93.0-12.1-LM-DP) OBLIGATIONS - LIMITATIONS -DIRECT PROGRAM - CIVILIAN PERSONNEL BENEFITS**

Amount of obligations incurred for direct programs for Object Class 12.1 in revolving and trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

**(BPS-O-93.0-12.1-LM-RP) OBLIGATIONS - LIMITATIONS -REIMBURSABLE PROGRAM - CIVILIAN PERSONNEL BENEFITS**

Amount of obligations incurred for reimbursable programs for Object Class 12.1 in revolving or trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

**(BPS-O-93.0-12.1-LM-AL) OBLIGATIONS - LIMITATIONS -ALLOCATION - CIVILIAN PERSONNEL BENEFITS**

Amount of obligations incurred for an allocation (transfer appropriation) account for Object Class 12.1 in revolving or trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

**(BPS-O-12.2-DP) OBLIGATION - MILITARY PERSONNEL BENEFITS - DIRECT PROGRAM**

Amount of obligations incurred for direct programs for Military Personnel Benefits (Object Class 12.2 as defined in OMB Circular A-11).

**(BPS-O-12.2-DP-REG) OBLIGATION - MILITARY PERSONNEL BENEFITS - DIRECT PROGRAM - "REGULAR" ACCOUNTS**

Amount of obligations incurred for direct programs for Object Class 12.2 in accounts that do not involve allocations (transfer appropriation) accounts or that are not revolving funds.

**(BPS-0-12.2-DP-ALO-PA) OBLIGATION - MILITARY PERSONNEL BENEFITS - DIRECT PROGRAM - ALLOCATION - PARENT ACCOUNT**

Amount of obligations incurred for direct programs for Object Class 12.2 within an allocation (transfer appropriation) account and reported by the parent agency.

**(BPS-0-12.2-DP-ALO-RA) OBLIGATION - MILITARY PERSONNEL BENEFITS - DIRECT PROGRAM - ALLOCATION - RECEIVING ACCOUNT**

Amount of obligations incurred for direct programs for Object Class 12.2 within an allocation (transfer appropriation) account and reported by the receiving agency or bureau.

**(BPS-O-12.2-RP) OBLIGATION - MILITARY PERSONNEL BENEFITS -  
REIMBURSABLE PROGRAM**

Amount of obligations incurred for reimbursable programs for Military Personnel Benefits (Object Class 12.2) as defined in OMB Circular A-11.

**(BPS-O-12.2-RP-REG) OBLIGATION - MILITARY PERSONNEL BENEFITS -  
REIMBURSABLE PROGRAM - "REGULAR" ACCOUNTS**

Amount of obligations incurred for reimbursable programs for Object Class 12.2 in accounts that do not involve allocations (transfer appropriation) accounts or that are not revolving funds.

**(BPS-O-12.2-RP-ALO-PA) OBLIGATION - MILITARY PERSONNEL BENEFITS -  
REIMBURSABLE PROGRAM - ALLOCATION - PARENT  
ACCOUNT**

Amount of obligations incurred for reimbursable programs for Object Class 12.2 within an allocation (transfer appropriation) account and reported by the parent agency.

**(BPS-O-12.2-RP-ALO-RA) OBLIGATION - MILITARY PERSONNEL BENEFITS -  
REIMBURSABLE PROGRAM - ALLOCATION -  
RECEIVING ACCOUNT**

Amount of obligations incurred for reimbursable programs for Object Class 12.2 within an allocation (transfer appropriation) account and reported by the receiving agency or bureau.

**(BPS-O-12.2-RF) OBLIGATION - MILITARY PERSONNEL BENEFITS -  
REVOLVING FUNDS**

Amount of obligations incurred for Object Class 12.2 in revolving fund accounts.

**(BPS-O-93.0-12.2-LM) OBLIGATIONS - LIMITATIONS - MILITARY PERSONNEL  
BENEFITS**

Amount of obligations incurred for Object Class 12.2 in revolving and trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

**(BPS-O-93.0-12.2-LM-DP) OBLIGATIONS - LIMITATIONS -DIRECT PROGRAM -  
MILITARY PERSONNEL BENEFITS**

Amount of obligations incurred for direct programs for Object Class 12.2 in revolving and trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

**(BPS-O-93.0-12.2-LM-RP) OBLIGATIONS - LIMITATIONS -REIMBURSABLE  
PROGRAM - MILITARY PERSONNEL BENEFITS**

Amount of obligations incurred for reimbursable programs for Object Class 12.2 in revolving or trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

**(BPS-O-93.0-12.2-LM-AL) OBLIGATIONS - LIMITATIONS -ALLOCATION -  
MILITARY PERSONNEL BENEFITS**

Amount of obligations incurred for an allocation (transfer appropriation) account for Object Class 12.2 in revolving or trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

**(225-1-13-NF) OBLIGATIONS - BENEFITS TO FORMER PERSONNEL  
(NON-FEDERAL GOVERNMENT)**

Amount of obligations incurred for Benefits to Former Personnel of Government (Object Class 13.0) as defined in OMB Circular A-11.

**(BPS-O-13.0-DP) OBLIGATION - BENEFITS TO FORMER PERSONNEL -  
DIRECT PROGRAM**

Amount of obligations incurred for direct programs for Benefits to Former Personnel (Object Class 13.0 as defined in OMB Circular A-11).

**(BPS-O-13.0-DP-REG) OBLIGATION - BENEFITS TO FORMER PERSONNEL -  
DIRECT PROGRAM - "REGULAR" ACCOUNTS**

Amount of obligations incurred for direct programs for Object Class 13.0 in accounts that do not involve allocations (transfer appropriation) accounts or that are not revolving funds.

**(BPS-0-13.0-DP-ALO-PA) OBLIGATION - BENEFITS TO FORMER PERSONNEL -  
DIRECT PROGRAM - ALLOCATION - PARENT  
ACCOUNT**

Amount of obligations incurred for direct programs for Object Class 13.0 within an allocation (transfer appropriation) account and reported by the parent agency.

**(BPS-0-13.0-DP-ALO-RA) OBLIGATION - BENEFITS TO FORMER PERSONNEL -  
DIRECT PROGRAM - ALLOCATION - RECEIVING  
ACCOUNT**

Amount of obligations incurred for direct programs for Object Class 13.0 within an allocation (transfer appropriation) account and reported by the receiving agency or bureau.

**(BPS-O-13.0-RP) OBLIGATION - BENEFITS TO FORMER PERSONNEL -  
REIMBURSABLE PROGRAM**

Amount of obligations incurred for reimbursable programs for Benefits to Former Personnel (Object Class 13.0) as defined in OMB Circular A-11.

**(BPS-O-13.0-RP-REG) OBLIGATION - BENEFITS TO FORMER PERSONNEL -  
REIMBURSABLE PROGRAM - "REGULAR" ACCOUNTS**

Amount of obligations incurred for reimbursable programs for Object Class 13.0 in accounts that do not involve allocations (transfer appropriation) accounts or that are not revolving funds.

(BPS-0-13.0-RP-ALO-PA) OBLIGATION - BENEFITS TO FORMER PERSONNEL - REIMBURSABLE PROGRAM - ALLOCATION - PARENT ACCOUNT

Amount of obligations incurred for reimbursable programs for Object Class 13.0 within an allocation (transfer appropriation) account and reported by the parent agency.

(BPS-0-13.0-RP-ALO-RA) OBLIGATION - BENEFITS TO FORMER PERSONNEL - REIMBURSABLE PROGRAM - ALLOCATION - RECEIVING ACCOUNT

Amount of obligations incurred for reimbursable programs for Object Class 13.0 within an allocation (transfer appropriation) account and reported by the receiving agency or bureau.

(BPS-O-13.0-RF) OBLIGATION - BENEFITS TO FORMER PERSONNEL - REVOLVING FUNDS

Amount of obligations incurred for Object Class 13.0 in revolving fund accounts.

(BPS-O-93.0-13.0-LM) OBLIGATIONS - LIMITATIONS - BENEFITS TO FORMER PERSONNEL

Amount of obligations incurred for Object Class 13.0 in revolving and trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

(BPS-O-93.0-13.0-LM-DP) OBLIGATIONS - LIMITATIONS -DIRECT PROGRAM - BENEFITS TO FORMER PERSONNEL

Amount of obligations incurred for direct programs for Object Class 13.0 in revolving and trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

(BPS-O-93.0-13.0-LM-RP) OBLIGATIONS - LIMITATIONS -REIMBURSABLE PROGRAM - BENEFITS TO FORMER PERSONNEL

Amount of obligations incurred for reimbursable programs for Object Class 13.0 in revolving or trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

(BPS-O-93.0-13.0-LM-AL) OBLIGATIONS - LIMITATIONS -ALLOCATION - BENEFITS TO FORMER PERSONNEL

Amount of obligations incurred for an allocation (transfer appropriation) account for Object Class 13.0 in revolving or trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

(BPS-O-21.0)(225-1-21) OBLIGATION - TRAVEL AND TRANSPORTATION OF PERSONS

Amount of obligations incurred for Travel and Transportation of Persons (Object Class 21.0) as defined in OMB Circular A-11.

**(225-1-21-FG) OBLIGATION - TRAVEL AND TRANSPORTATION OF PERSONS (FEDERAL GOVERNMENT)**

Amount of obligations incurred for Travel and Transportation of Persons (Object Class 21.0) as defined in OMB Circular A-11 for payments to some other officially established appropriation, fund, or receipt accounts of the Federal government (including off-budget accounts and excluding deposit fund accounts).

**(225-1-21-NF) OBLIGATION - TRAVEL AND TRANSPORTATION OF PERSONS (NON-FEDERAL GOVERNMENT)**

Amount of obligations incurred for Travel and Transportation of Persons (Object Class 21.0) as defined in OMB Circular A-11 for payments to deposit funds and to the public, i.e., to other than the officially established appropriation, fund or receipt accounts of the Federal government.

**(BPS-O-21.0-DP) OBLIGATION - TRAVEL AND TRANSPORTATION OF PERSONS - DIRECT PROGRAM**

Amount of obligations incurred for direct programs for Travel and Transportation of Persons (Object Class 21.0 as defined in OMB Circular A-11).

**(BPS-O-21.0-DP-REG) OBLIGATION - TRAVEL AND TRANSPORTATION OF PERSONS - DIRECT PROGRAM - "REGULAR" ACCOUNTS**

Amount of obligations incurred for direct programs for Object Class 21.0 in accounts that do not involve allocations (transfer appropriation) accounts or that are not revolving funds.

**(BPS-0-21.0-DP-ALO-PA) OBLIGATION - TRAVEL AND TRANSPORTATION OF PERSONS - DIRECT PROGRAM - ALLOCATION - PARENT ACCOUNT**

Amount of obligations incurred for direct programs for Object Class 21.0 within an allocation (transfer appropriation) account and reported by the parent agency.

**(BPS-0-21.0-DP-ALO-RA) OBLIGATION - TRAVEL AND TRANSPORTATION OF PERSONS - DIRECT PROGRAM - ALLOCATION - RECEIVING ACCOUNT**

Amount of obligations incurred for direct programs for Object Class 21.0 within an allocation (transfer appropriation) account and reported by the receiving agency or bureau.

**(BPS-O-21.0-RP) OBLIGATION - TRAVEL AND TRANSPORTATION OF PERSONS - REIMBURSABLE PROGRAM**

Amount of obligations incurred for reimbursable programs for Travel and Transportation of Persons (Object Class 21.0) as defined in OMB Circular A-11.

**(BPS-O-21.0-RP-REG) OBLIGATION - TRAVEL AND TRANSPORTATION OF PERSONS - REIMBURSABLE PROGRAM - "REGULAR" ACCOUNTS**

Amount of obligations incurred for reimbursable programs for Object Class 21.0 in accounts that do not involve allocations (transfer appropriation) accounts or that are not revolving funds.

**(BPS-0-21.0-RP-ALO-PA) OBLIGATION - TRAVEL AND TRANSPORTATION OF PERSONS - REIMBURSABLE PROGRAM - ALLOCATION - PARENT ACCOUNT**

Amount of obligations incurred for reimbursable programs for Object Class 21.0 within an allocation (transfer appropriation) account and reported by the parent agency.

**(BPS-0-21.0-RP-ALO-RA) OBLIGATION - TRAVEL AND TRANSPORTATION OF PERSONS - REIMBURSABLE PROGRAM - ALLOCATION - RECEIVING ACCOUNT**

Amount of obligations incurred for reimbursable programs for Object Class 21.0 within an allocation (transfer appropriation) account and reported by the receiving agency or bureau.

**(BPS-O-21.0-RF) OBLIGATION - TRAVEL AND TRANSPORTATION OF PERSONS - REVOLVING FUNDS**

Amount of obligations incurred for Object Class 21.0 in revolving fund accounts.

**(BPS-O-93.0-21.0-LM) OBLIGATIONS - LIMITATIONS - TRAVEL AND TRANSPORTATION OF PERSONS**

Amount of obligations incurred for Object Class 21.0 in revolving and trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

**(BPS-O-93.0-21.0-LM-DP) OBLIGATIONS - LIMITATIONS - DIRECT PROGRAM - TRAVEL AND TRANSPORTATION OF PERSONS**

Amount of obligations incurred for direct programs for Object Class 21.0 in revolving and trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

**(BPS-O-93.0-21.0-LM-RP) OBLIGATIONS - LIMITATIONS - REIMBURSABLE PROGRAM - TRAVEL AND TRANSPORTATION OF PERSONS**

Amount of obligations incurred for reimbursable programs for Object Class 21.0 in revolving or trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

**(BPS-O-93.0-21.0-LM-AL) OBLIGATIONS - LIMITATIONS -ALLOCATION - TRAVEL  
AND TRANSPORTATION OF PERSONS**

Amount of obligations incurred for an allocation (transfer appropriation) account for Object Class 21.0 in revolving or trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

**(BPS-O-22.0) (225-1-22) OBLIGATIONS - TRANSPORTATION OF THINGS**

Amount of obligations incurred for Transportation of Things (Object Class 22.0) as defined in OMB Circular A-11.

**(225-1-22-FG) OBLIGATIONS - TRANSPORTATION OF THINGS  
(FEDERAL GOVERNMENT)**

**(225-1-22-NF) OBLIGATIONS - TRANSPORTATION OF THINGS  
(NONFEDERAL GOVERNMENT)**

**(BPS-O-22.0-DP) OBLIGATION - TRANSPORTATION OF THINGS - DIRECT  
PROGRAM**

Amount of obligations incurred for direct programs for Transportation of Things (Object Class 22.0 as defined in OMB Circular A-11).

**(BPS-O-22.0-DP-REG) OBLIGATION - TRANSPORTATION OF THINGS -  
DIRECT PROGRAM - "REGULAR" ACCOUNTS**

Amount of obligations incurred for direct programs for Object Class 22.0 in accounts that do not involve allocations (transfer appropriation) accounts or that are not revolving funds.

**(BPS-0-22.0-DP-ALO-PA) OBLIGATION - TRANSPORTATION OF THINGS -  
DIRECT PROGRAM - ALLOCATION - PARENT  
ACCOUNT**

Amount of obligations incurred for direct programs for Object Class 22.0 within an allocation (transfer appropriation) account and reported by the parent agency.

**(BPS-0-22.0-DP-ALO-RA) OBLIGATION - TRANSPORTATION OF THINGS -  
DIRECT PROGRAM - ALLOCATION - RECEIVING  
ACCOUNT**

Amount of obligations incurred for direct programs for Object Class 22.0 within an allocation (transfer appropriation) account and reported by the receiving agency or bureau.

**(BPS-O-22.0-RP) OBLIGATION - TRANSPORTATION OF THINGS -  
REIMBURSABLE PROGRAM**

Amount of obligations incurred for reimbursable programs for Transportation of Things (Object Class 22.0) as defined in OMB Circular A-11.

(BPS-O-22.0-RP-REG) OBLIGATION - TRANSPORTATION OF THINGS -  
REIMBURSABLE PROGRAM - "REGULAR" ACCOUNTS

Amount of obligations incurred for reimbursable programs for Object Class 22.0 in accounts that do not involve allocations (transfer appropriation) accounts or that are not revolving funds.

(BPS-O-22.0-RP-ALO-PA) OBLIGATION - TRANSPORTATION OF THINGS -  
REIMBURSABLE PROGRAM - ALLOCATION - PARENT  
ACCOUNT

Amount of obligations incurred for reimbursable programs for Object Class 22.0 within an allocation (transfer appropriation) account and reported by the parent agency.

(BPS-O-22.0-RP-ALO-RA) OBLIGATION - TRANSPORTATION OF THINGS -  
REIMBURSABLE PROGRAM - ALLOCATION -  
RECEIVING ACCOUNT

Amount of obligations incurred for reimbursable programs for Object Class 22.0 within an allocation (transfer appropriation) account and reported by the receiving agency or bureau.

(BPS-O-22.0-RF) OBLIGATION - TRANSPORTATION OF THINGS -  
REVOLVING FUNDS

Amount of obligations incurred for Object Class 22.0 in revolving fund accounts.

(BPS-O-93.0-22.0-LM) OBLIGATIONS - LIMITATIONS - TRANSPORTATION OF  
THINGS

Amount of obligations incurred for Object Class 22.0 in revolving and trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

(BPS-O-93.0-22.0-LM-DP) OBLIGATIONS - LIMITATIONS -DIRECT PROGRAM -  
TRANSPORTATION OF THINGS

Amount of obligations incurred for direct programs for Object Class 22.0 in revolving and trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

(BPS-O-93.0-22.0-LM-RP) OBLIGATIONS - LIMITATIONS -REIMBURSABLE  
PROGRAM - TRANSPORTATION OF THINGS

Amount of obligations incurred for reimbursable programs for Object Class 22.0 in revolving or trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

(BPS-O-93.0-22.0-LM-AL) OBLIGATIONS - LIMITATIONS -ALLOCATION -  
TRANSPORTATION OF THINGS

Amount of obligations incurred for an allocation (transfer appropriation) account for Object Class 22.0 in revolving or trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

(225-1-23) OBLIGATIONS - RENT, COMMUNICATIONS AND UTILITIES

Amount of obligations incurred for Rent, Communications and Utilities defined in OMB Circular A-11; represents the sum of Object Classes 23.1, 23.2 and 23.3.

(225-1-23-FG) OBLIGATIONS - RENT, COMMUNICATIONS AND UTILITIES  
(FEDERAL GOVERNMENT)

(225-1-23-NG) OBLIGATIONS - RENT, COMMUNICATIONS AND UTILITIES  
(NON-FEDERAL GOVERNMENT)

(225-1-23.1-FG) OBLIGATIONS - RENTAL PAYMENTS TO GSA (FEDERAL  
GOVERNMENT)

(BPS-O-23.1-DP) OBLIGATION - RENTAL PAYMENTS TO GSA - DIRECT  
PROGRAM

Amount of obligations incurred for direct programs for Rental Payments to GSA (Object Class 23.1 as defined in OMB Circular A-11).

(BPS-O-23.1-DP-REG) OBLIGATION - RENTAL PAYMENTS TO GSA - DIRECT  
PROGRAM - "REGULAR" ACCOUNTS

Amount of obligations incurred for direct programs for Object Class 23.1 in accounts that do not involve allocations (transfer appropriation) accounts or that are not revolving funds.

(BPS-0-23.1-DP-ALO-PA) OBLIGATION - RENTAL PAYMENTS TO GSA - DIRECT  
PROGRAM - ALLOCATION - PARENT ACCOUNT

Amount of obligations incurred for direct programs for Object Class 23.1 within an allocation (transfer appropriation) account and reported by the parent agency.

(BPS-0-23.1-DP-ALO-RA) OBLIGATION - RENTAL PAYMENTS TO GSA - DIRECT  
PROGRAM - ALLOCATION - RECEIVING ACCOUNT

Amount of obligations incurred for direct programs for Object Class 23.1 within an allocation (transfer appropriation) account and reported by the receiving agency or bureau.

(BPS-O-23.1-RP) OBLIGATION - RENTAL PAYMENTS TO GSA -  
REIMBURSABLE PROGRAM

Amount of obligations incurred for reimbursable programs for Rental Payments to GSA (Object Class 23.1) as defined in OMB Circular A-11.

**(BPS-O-23.1-RP-REG) OBLIGATION - RENTAL PAYMENTS TO GSA - REIMBURSABLE PROGRAM - "REGULAR" ACCOUNTS**

Amount of obligations incurred for reimbursable programs for Object Class 23.1 in accounts that do not involve allocations (transfer appropriation) accounts or that are not revolving funds.

**(BPS-0-23.1-RP-ALO-PA) OBLIGATION - RENTAL PAYMENTS TO GSA - REIMBURSABLE PROGRAM - ALLOCATION - PARENT ACCOUNT**

Amount of obligations incurred for reimbursable programs for Object Class 23.1 within an allocation (transfer appropriation) account and reported by the parent agency.

**(BPS-0-23.1-RP-ALO-RA) OBLIGATION - RENTAL PAYMENTS TO GSA - REIMBURSABLE PROGRAM - ALLOCATION - RECEIVING ACCOUNT**

Amount of obligations incurred for reimbursable programs for Object Class 23.1 within an allocation (transfer appropriation) account and reported by the receiving agency or bureau.

**(BPS-O-23.1-RF) OBLIGATION - RENTAL PAYMENTS TO GSA - REVOLVING FUNDS**

Amount of obligations incurred for Object Class 23.1 in revolving fund accounts.

**(BPS-O-93.0-23.1-LM) OBLIGATIONS - LIMITATIONS - RENTAL PAYMENTS TO GSA**

Amount of obligations incurred for Object Class 23.1 in revolving and trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

**(BPS-O-93.0-23.1-LM-DP) OBLIGATIONS - LIMITATIONS -DIRECT PROGRAM - RENTAL PAYMENTS TO GSA**

Amount of obligations incurred for direct programs for Object Class 23.1 in revolving and trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

**(BPS-O-93.0-23.1-LM-RP) OBLIGATIONS - LIMITATIONS -REIMBURSABLE PROGRAM - RENTAL PAYMENTS TO GSA**

Amount of obligations incurred for reimbursable programs for Object Class 23.1 in revolving or trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

**(BPS-O-93.0-23.1-LM-AL) OBLIGATIONS - LIMITATIONS -ALLOCATION - RENTAL PAYMENTS TO GSA**

Amount of obligations incurred for an allocation (transfer appropriation) account for Object Class 23.1 in revolving or trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

(225-1-23.2-NG) OBLIGATION - RENTAL PAYMENTS TO OTHERS  
(NON-FEDERAL GOVERNMENT)

(BPS-O-23.2-DP) OBLIGATION - RENTAL PAYMENTS TO OTHERS - DIRECT  
PROGRAM

Amount of obligations incurred for direct programs for Rental Payments to Others (Object Class 23.2 as defined in OMB Circular A-11).

(BPS-O-23.2-DP-REG) OBLIGATION - RENTAL PAYMENTS TO OTHERS -  
DIRECT PROGRAM - "REGULAR" ACCOUNTS

Amount of obligations incurred for direct programs for Object Class 23.2 in accounts that do not involve allocations (transfer appropriation) accounts or that are not revolving funds.

(BPS-O-23.2-DP-ALO-PA) OBLIGATION - RENTAL PAYMENTS TO OTHERS -  
DIRECT PROGRAM - ALLOCATION - PARENT  
ACCOUNT

Amount of obligations incurred for direct programs for Object Class 23.2 within an allocation (transfer appropriation) account and reported by the parent agency.

(BPS-O-23.2-DP-ALO-RA) OBLIGATION - RENTAL PAYMENTS TO OTHERS -  
DIRECT PROGRAM - ALLOCATION - RECEIVING  
ACCOUNT

Amount of obligations incurred for direct programs for Object Class 23.2 within an allocation (transfer appropriation) account and reported by the receiving agency or bureau.

(BPS-O-23.2-RP) OBLIGATION - RENTAL PAYMENTS TO OTHERS -  
REIMBURSABLE PROGRAM

Amount of obligations incurred for reimbursable programs for Rental Payments to Others (Object Class 23.2) as defined in OMB Circular A-11.

(BPS-O-23.2-RP-REG) OBLIGATION - RENTAL PAYMENTS TO OTHERS -  
REIMBURSABLE PROGRAM - "REGULAR" ACCOUNTS

Amount of obligations incurred for reimbursable programs for Object Class 23.2 in accounts that do not involve allocations (transfer appropriation) accounts or that are not revolving funds.

(BPS-O-23.2-RP-ALO-PA) OBLIGATION - RENTAL PAYMENTS TO OTHERS -  
REIMBURSABLE PROGRAM - ALLOCATION - PARENT  
ACCOUNT

Amount of obligations incurred for reimbursable programs for Object Class 23.2 within an allocation (transfer appropriation) account and reported by the parent agency.

**(BPS-0-23.2-RP-ALO-RA) OBLIGATION - RENTAL PAYMENTS TO OTHERS - REIMBURSABLE PROGRAM - ALLOCATION - RECEIVING ACCOUNT**

Amount of obligations incurred for reimbursable programs for Object Class 23.2 within an allocation (transfer appropriation) account and reported by the receiving agency or bureau.

**(BPS-O-23.2-RF) OBLIGATION - RENTAL PAYMENTS TO OTHERS - REVOLVING FUNDS**

Amount of obligations incurred for Object Class 23.2 in revolving fund accounts.

**(BPS-O-93.0-23.2-LM) OBLIGATIONS - LIMITATIONS - RENTAL PAYMENTS TO OTHERS**

Amount of obligations incurred for Object Class 23.2 in revolving and trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

**(BPS-O-93.0-23.2-LM-DP) OBLIGATIONS - LIMITATIONS -DIRECT PROGRAM - RENTAL PAYMENTS TO OTHERS**

Amount of obligations incurred for direct programs for Object Class 23.2 in revolving and trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

**(BPS-O-93.0-23.2-LM-RP) OBLIGATIONS - LIMITATIONS -REIMBURSABLE PROGRAM - RENTAL PAYMENTS TO OTHERS**

Amount of obligations incurred for reimbursable programs for Object Class 23.2 in revolving or trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

**(BPS-O-93.0-23.2-LM-AL) OBLIGATIONS - LIMITATIONS -ALLOCATION - RENTAL PAYMENTS TO OTHERS**

Amount of obligations incurred for an allocation (transfer appropriation) account for Object Class 23.2 in revolving or trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

**(225-1-23.3-FG) OBLIGATION - COMMUNICATIONS, UTILITIES, AND MISCELLANEOUS CHARGES (FEDERAL GOVERNMENT)**

**(225-1-23.3-NF) OBLIGATION - COMMUNICATIONS, UTILITIES, AND MISCELLANEOUS CHARGES (NON-FEDERAL GOVERNMENT)**

**(BPS-O-23.3-DP) OBLIGATION - COMMUNICATIONS, UTILITIES, AND MISCELLANEOUS CHARGES - DIRECT PROGRAM**

Amount of obligations incurred for direct programs for Communications, Utilities, and Miscellaneous Charges (Object Class 23.3 as defined in OMB Circular A-11).

(BPS-O-23.3-DP-REG) OBLIGATION - COMMUNICATIONS, UTILITIES, AND MISCELLANEOUS CHARGES - DIRECT PROGRAM - "REGULAR" ACCOUNTS

Amount of obligations incurred for direct programs for Object Class 23.3 in accounts that do not involve allocations (transfer appropriation) accounts or that are not revolving funds.

(BPS-0-23.3-DP-ALO-PA) OBLIGATION - COMMUNICATIONS, UTILITIES, AND MISCELLANEOUS CHARGES - DIRECT PROGRAM - ALLOCATION - PARENT ACCOUNT

Amount of obligations incurred for direct programs for Object Class 23.3 within an allocation (transfer appropriation) account and reported by the parent agency.

(BPS-0-23.3-DP-ALO-RA) OBLIGATION - COMMUNICATIONS, UTILITIES, AND MISCELLANEOUS CHARGES - DIRECT PROGRAM - ALLOCATION - RECEIVING ACCOUNT

Amount of obligations incurred for direct programs for Object Class 23.3 within an allocation (transfer appropriation) account and reported by the receiving agency or bureau.

(BPS-O-23.3-RP) OBLIGATION - COMMUNICATIONS, UTILITIES, AND MISCELLANEOUS CHARGES - REIMBURSABLE PROGRAM

Amount of obligations incurred for reimbursable programs for Communications, Utilities, and Miscellaneous Charges (Object Class 23.3) as defined in OMB Circular A-11.

(BPS-O-23.3-RP-REG) OBLIGATION - COMMUNICATIONS, UTILITIES, AND MISCELLANEOUS CHARGES - REIMBURSABLE PROGRAM - "REGULAR" ACCOUNTS

Amount of obligations incurred for reimbursable programs for Object Class 23.3 in accounts that do not involve allocations (transfer appropriation) accounts or that are not revolving funds.

(BPS-0-23.3-RP-ALO-PA) OBLIGATION - COMMUNICATIONS, UTILITIES, AND MISCELLANEOUS CHARGES - REIMBURSABLE PROGRAM - ALLOCATION - PARENT ACCOUNT

Amount of obligations incurred for reimbursable programs for Object Class 23.3 within an allocation (transfer appropriation) account and reported by the parent agency.

(BPS-0-23.3-RP-ALO-RA) OBLIGATION - COMMUNICATIONS, UTILITIES, AND MISCELLANEOUS CHARGES - REIMBURSABLE PROGRAM - ALLOCATION - RECEIVING ACCOUNT

Amount of obligations incurred for reimbursable programs for Object Class 23.3 within an allocation (transfer appropriation) account and reported by the receiving agency or bureau.

(BPS-O-23.3-RF) OBLIGATION - COMMUNICATIONS, UTILITIES, AND  
MISCELLANEOUS CHARGES - REVOLVING FUNDS

Amount of obligations incurred for Object Class 23.3 in revolving fund accounts.

(BPS-O-93.0-23.3-LM) OBLIGATIONS - LIMITATIONS - COMMUNICATIONS,  
UTILITIES, AND MISCELLANEOUS CHARGES

Amount of obligations incurred for Object Class 23.3 in revolving and trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

(BPS-O-93.0-23.3-LM-DP) OBLIGATIONS - LIMITATIONS - DIRECT PROGRAM -  
COMMUNICATIONS, UTILITIES, AND MISCELLANEOUS  
CHARGES

Amount of obligations incurred for direct programs for Object Class 23.3 in revolving and trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

(BPS-O-93.0-23.3-LM-RP) OBLIGATIONS - LIMITATIONS - REIMBURSABLE  
PROGRAM - COMMUNICATIONS, UTILITIES, AND  
MISCELLANEOUS CHARGES

Amount of obligations incurred for reimbursable programs for Object Class 23.3 in revolving or trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

(BPS-O-93.0-23.3-LM-AL) OBLIGATIONS - LIMITATIONS - ALLOCATION -  
COMMUNICATIONS, UTILITIES, AND MISCELLANEOUS  
CHARGES

Amount of obligations incurred for an allocation (transfer appropriation) account for Object Class 23.3 in revolving or trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

(BPS-O-24.0)(225-1-24) OBLIGATION - PRINTING AND REPRODUCTION

Amount of obligations for Printing and Reproduction (Object Class 24.0) as defined in OMB Circular A-11.

(225-1-24-FG) OBLIGATION - PRINTING AND REPRODUCTION  
(FEDERAL GOVERNMENT)

(225-1-24-NF) OBLIGATION - PRINTING AND REPRODUCTION  
(NON-FEDERAL GOVERNMENT)

(BPS-O-24.0-DP) OBLIGATION - PRINTING AND REPRODUCTION  
(NON-FEDERAL GOVERNMENT) - DIRECT PROGRAM

Amount of obligations incurred for direct programs for Printing and Reproduction (Non-Federal Government) (Object Class 24.0 as defined in OMB Circular A-11).

(BPS-O-24.0-DP-REG) OBLIGATION - PRINTING AND REPRODUCTION  
(NON-FEDERAL GOVERNMENT) - DIRECT PROGRAM -  
"REGULAR" ACCOUNTS

Amount of obligations incurred for direct programs for Object Class 24.0 in accounts that do not involve allocations (transfer appropriation) accounts or that are not revolving funds.

(BPS-0-24.0-DP-ALO-PA) OBLIGATION - PRINTING AND REPRODUCTION  
(NON-FEDERAL GOVERNMENT) - DIRECT PROGRAM -  
ALLOCATION - PARENT ACCOUNT

Amount of obligations incurred for direct programs for Object Class 24.0 within an allocation (transfer appropriation) account and reported by the parent agency.

(BPS-0-24.0-DP-ALO-RA) OBLIGATION - PRINTING AND REPRODUCTION  
(NON-FEDERAL GOVERNMENT) - DIRECT PROGRAM -  
ALLOCATION - RECEIVING ACCOUNT

Amount of obligations incurred for direct programs for Object Class 24.0 within an allocation (transfer appropriation) account and reported by the receiving agency or bureau.

(BPS-O-24.0-RP) OBLIGATION - PRINTING AND REPRODUCTION  
(NON-FEDERAL GOVERNMENT) - REIMBURSABLE  
PROGRAM

Amount of obligations incurred for reimbursable programs for Printing and Reproduction (Non-Federal Government) (Object Class 24.0) as defined in OMB Circular A-11.

(BPS-O-24.0-RP-REG) OBLIGATION - PRINTING AND REPRODUCTION  
(NON-FEDERAL GOVERNMENT) - REIMBURSABLE  
PROGRAM - "REGULAR" ACCOUNTS

Amount of obligations incurred for reimbursable programs for Object Class 24.0 in accounts that do not involve allocations (transfer appropriation) accounts or that are not revolving funds.

(BPS-0-24.0-RP-ALO-PA) OBLIGATION - PRINTING AND REPRODUCTION  
(NON-FEDERAL GOVERNMENT) - REIMBURSABLE  
PROGRAM - ALLOCATION - PARENT ACCOUNT

Amount of obligations incurred for reimbursable programs for Object Class 24.0 within an allocation (transfer appropriation) account and reported by the parent agency.

(BPS-0-24.0-RP-ALO-RA) OBLIGATION - PRINTING AND REPRODUCTION  
(NON-FEDERAL GOVERNMENT) - REIMBURSABLE  
PROGRAM - ALLOCATION - RECEIVING ACCOUNT

Amount of obligations incurred for reimbursable programs for Object Class 24.0 within an allocation (transfer appropriation) account and reported by the receiving agency or bureau.

(BPS-O-24.0-RF) OBLIGATION - PRINTING AND REPRODUCTION  
(NON-FEDERAL GOVERNMENT) - REVOLVING FUNDS

Amount of obligations incurred for Object Class 24.0 in revolving fund accounts.

(BPS-O-93.0-24.0-LM) OBLIGATIONS - LIMITATIONS - PRINTING AND  
REPRODUCTION (NON-FEDERAL GOVERNMENT)

Amount of obligations incurred for Object Class 24.0 in revolving and trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

(BPS-O-93.0-24.0-LM-DP) OBLIGATIONS - LIMITATIONS -DIRECT PROGRAM -  
PRINTING AND REPRODUCTION (NON-FEDERAL  
GOVERNMENT)

Amount of obligations incurred for direct programs for Object Class 24.0 in revolving and trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

(BPS-O-93.0-24.0-LM-RP) OBLIGATIONS - LIMITATIONS -REIMBURSABLE  
PROGRAM - PRINTING AND REPRODUCTION  
(NON-FEDERAL GOVERNMENT)

Amount of obligations incurred for reimbursable programs for Object Class 24.0 in revolving or trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

(BPS-O-93.0-24.0-LM-AL) OBLIGATIONS - LIMITATIONS -ALLOCATION -  
PRINTING AND REPRODUCTION (NON-FEDERAL  
GOVERNMENT)

Amount of obligations incurred for an allocation (transfer appropriation) account for Object Class 24.0 in revolving or trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

(BPS-O-25.0)(225-1-25) OBLIGATION - OTHER SERVICES

Amount of obligations for Other Services (Object Class 25.0) as defined in OMB Circular A-11.

(225-1-25-FG) OBLIGATION - OTHER SERVICES (FEDERAL  
GOVERNMENT)

(225-1-25-NF) OBLIGATION - OTHER SERVICES (NON-FEDERAL  
GOVERNMENT)

(BPS-O-25.0-DP) OBLIGATION - OTHER SERVICES (NON-FEDERAL  
GOVERNMENT) - DIRECT PROGRAM

Amount of obligations incurred for direct programs for Other Services (Non-Federal Government) (Object Class 25.0 as defined in OMB Circular A-11).

(BPS-O-25.0-DP-REG) OBLIGATION - OTHER SERVICES (NON-FEDERAL GOVERNMENT) - DIRECT PROGRAM - "REGULAR" ACCOUNTS

Amount of obligations incurred for direct programs for Object Class 25.0 in accounts that do not involve allocations (transfer appropriation) accounts or that are not revolving funds.

(BPS-0-25.0-DP-ALO-PA) OBLIGATION - OTHER SERVICES (NON-FEDERAL GOVERNMENT) - DIRECT PROGRAM - ALLOCATION - PARENT ACCOUNT

Amount of obligations incurred for direct programs for Object Class 25.0 within an allocation (transfer appropriation) account and reported by the parent agency.

(BPS-0-25.0-DP-ALO-RA) OBLIGATION - OTHER SERVICES (NON-FEDERAL GOVERNMENT) - DIRECT PROGRAM - ALLOCATION - RECEIVING ACCOUNT

Amount of obligations incurred for direct programs for Object Class 25.0 within an allocation (transfer appropriation) account and reported by the receiving agency or bureau.

(BPS-O-25.0-RP) OBLIGATION - OTHER SERVICES (NON-FEDERAL GOVERNMENT) - REIMBURSABLE PROGRAM

Amount of obligations incurred for reimbursable programs for Other Services (Non-Federal Government) (Object Class 25.0) as defined in OMB Circular A-11.

(BPS-O-25.0-RP-REG) OBLIGATION - OTHER SERVICES (NON-FEDERAL GOVERNMENT) - REIMBURSABLE PROGRAM - "REGULAR" ACCOUNTS

Amount of obligations incurred for reimbursable programs for Object Class 25.0 in accounts that do not involve allocations (transfer appropriation) accounts or that are not revolving funds.

(BPS-0-25.0-RP-ALO-PA) OBLIGATION - OTHER SERVICES (NON-FEDERAL GOVERNMENT) - REIMBURSABLE PROGRAM - ALLOCATION - PARENT ACCOUNT

Amount of obligations incurred for reimbursable programs for Object Class 25.0 within an allocation (transfer appropriation) account and reported by the parent agency.

(BPS-0-25.0-RP-ALO-RA) OBLIGATION - OTHER SERVICES (NON-FEDERAL GOVERNMENT) - REIMBURSABLE PROGRAM - ALLOCATION - RECEIVING ACCOUNT

Amount of obligations incurred for reimbursable programs for Object Class 25.0 within an allocation (transfer appropriation) account and reported by the receiving agency or bureau.

**(BPS-O-25.0-RF) OBLIGATION - OTHER SERVICES (NON-FEDERAL GOVERNMENT) - REVOLVING FUNDS**

Amount of obligations incurred for Object Class 25.0 in revolving fund accounts.

**(BPS-O-93.0-25.0-LM) OBLIGATIONS - LIMITATIONS - OTHER SERVICES (NON-FEDERAL GOVERNMENT)**

Amount of obligations incurred for Object Class 25.0 in revolving and trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

**(BPS-O-93.0-25.0-LM-DP) OBLIGATIONS - LIMITATIONS -DIRECT PROGRAM - OTHER SERVICES (NON-FEDERAL GOVERNMENT)**

Amount of obligations incurred for direct programs for Object Class 25.0 in revolving and trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

**(BPS-O-93.0-25.0-LM-RP) OBLIGATIONS - LIMITATIONS -REIMBURSABLE PROGRAM - OTHER SERVICES (NON-FEDERAL GOVERNMENT)**

Amount of obligations incurred for reimbursable programs for Object Class 25.0 in revolving or trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

**(BPS-O-93.0-25.0-LM-AL) OBLIGATIONS - LIMITATIONS -ALLOCATION - OTHER SERVICES (NON-FEDERAL GOVERNMENT)**

Amount of obligations incurred for an allocation (transfer appropriation) account for Object Class 25.0 in revolving or trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

**(BPS-O-26.0)(225-1-26) OBLIGATION - SUPPLIES AND MATERIALS**

Amount of obligations for Supplies and Materials (Object Class 26.0) as defined in OMB Circular A-11.

**(225-1-26-FG) OBLIGATION - SUPPLIES AND MATERIALS (FEDERAL GOVERNMENT)**

**(225-1-26-NF) OBLIGATION - SUPPLIES AND MATERIALS (NON-FEDERAL GOVERNMENT)**

**(BPS-O-26.0-DP) OBLIGATION - SUPPLIES AND MATERIALS - DIRECT PROGRAM**

Amount of obligations incurred for direct programs for Supplies and Materials (Object Class 26.0 as defined in OMB Circular A-11).

**(BPS-O-26.0-DP-REG) OBLIGATION - SUPPLIES AND MATERIALS - DIRECT PROGRAM - "REGULAR" ACCOUNTS**

Amount of obligations incurred for direct programs for Object Class 26.0 in accounts that do not involve allocations (transfer appropriation) accounts or that are not revolving funds.

**(BPS-O-26.0-DP-ALO-PA) OBLIGATION - SUPPLIES AND MATERIALS - DIRECT PROGRAM - ALLOCATION - PARENT ACCOUNT**

Amount of obligations incurred for direct programs for Object Class 26.0 within an allocation (transfer appropriation) account and reported by the parent agency.

**(BPS-O-26.0-DP-ALO-RA) OBLIGATION - SUPPLIES AND MATERIALS - DIRECT PROGRAM - ALLOCATION - RECEIVING ACCOUNT**

Amount of obligations incurred for direct programs for Object Class 26.0 within an allocation (transfer appropriation) account and reported by the receiving agency or bureau.

**(BPS-O-26.0-RP) OBLIGATION - SUPPLIES AND MATERIALS - REIMBURSABLE PROGRAM**

Amount of obligations incurred for reimbursable programs for Supplies and Materials (Object Class 26.0) as defined in OMB Circular A-11.

**(BPS-O-26.0-RP-REG) OBLIGATION - SUPPLIES AND MATERIALS - REIMBURSABLE PROGRAM - "REGULAR" ACCOUNTS**

Amount of obligations incurred for reimbursable programs for Object Class 26.0 in accounts that do not involve allocations (transfer appropriation) accounts or that are not revolving funds.

**(BPS-O-26.0-RP-ALO-PA) OBLIGATION - SUPPLIES AND MATERIALS - REIMBURSABLE PROGRAM - ALLOCATION - PARENT ACCOUNT**

Amount of obligations incurred for reimbursable programs for Object Class 26.0 within an allocation (transfer appropriation) account and reported by the parent agency.

**(BPS-O-26.0-RP-ALO-RA) OBLIGATION - SUPPLIES AND MATERIALS - REIMBURSABLE PROGRAM - ALLOCATION - RECEIVING ACCOUNT**

Amount of obligations incurred for reimbursable programs for Object Class 26.0 within an allocation (transfer appropriation) account and reported by the receiving agency or bureau.

**(BPS-O-26.0-RF) OBLIGATION - SUPPLIES AND MATERIALS - REVOLVING FUNDS**

Amount of obligations incurred for Object Class 26.0 in revolving fund accounts.

**(BPS-O-93.0-26.0-LM) OBLIGATIONS - LIMITATIONS - SUPPLIES AND MATERIALS**

Amount of obligations incurred for Object Class 26.0 in revolving and trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

**(BPS-O-93.0-26.0-LM-DP) OBLIGATIONS - LIMITATIONS -DIRECT PROGRAM - SUPPLIES AND MATERIALS**

Amount of obligations incurred for direct programs for Object Class 26.0 in revolving and trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

**(BPS-O-93.0-26.0-LM-RP) OBLIGATIONS - LIMITATIONS -REIMBURSABLE PROGRAM - SUPPLIES AND MATERIALS**

Amount of obligations incurred for reimbursable programs for Object Class 26.0 in revolving or trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

**(BPS-O-93.0-26.0-LM-AL) OBLIGATIONS - LIMITATIONS -ALLOCATION - SUPPLIES AND MATERIALS**

Amount of obligations incurred for an allocation (transfer appropriation) account for Object Class 26.0 in revolving or trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

**(BPS-O-31.0)(225-1-31) OBLIGATION - EQUIPMENT**

Amount of obligations for Equipment (Object Class 31.0) as defined in OMB Circular A-11.

**(225-1-31-FG) OBLIGATION - EQUIPMENT (FEDERAL GOVERNMENT)**

**(225-1-31-NF) OBLIGATION - EQUIPMENT (NON-FEDERAL GOVERNMENT)**

**(BPS-O-31.0-DP) OBLIGATION - EQUIPMENT - DIRECT PROGRAM**

Amount of obligations incurred for direct programs for Equipment (Object Class 31.0 as defined in OMB Circular A-11).

**(BPS-O-31.0-DP-REG) OBLIGATION - EQUIPMENT - DIRECT PROGRAM - "REGULAR" ACCOUNTS**

Amount of obligations incurred for direct programs for Object Class 31.0 in accounts that do not involve allocations (transfer appropriation) accounts or that are not revolving funds.

**(BPS-0-31.0-DP-ALO-PA) OBLIGATION - EQUIPMENT - DIRECT PROGRAM - ALLOCATION - PARENT ACCOUNT**

Amount of obligations incurred for direct programs for Object Class 31.0 within an allocation (transfer appropriation) account and reported by the parent agency.

**(BPS-0-31.0-DP-ALO-RA) OBLIGATION - EQUIPMENT - DIRECT PROGRAM -  
ALLOCATION - RECEIVING ACCOUNT**

Amount of obligations incurred for direct programs for Object Class 31.0 within an allocation (transfer appropriation) account and reported by the receiving agency or bureau.

**(BPS-O-31.0-RP) OBLIGATION - EQUIPMENT - REIMBURSABLE PROGRAM**

Amount of obligations incurred for reimbursable programs for Equipment (Object Class 31.0) as defined in OMB Circular A-11.

**(BPS-O-31.0-RP-REG) OBLIGATION - EQUIPMENT - REIMBURSABLE  
PROGRAM - "REGULAR" ACCOUNTS**

Amount of obligations incurred for reimbursable programs for Object Class 31.0 in accounts that do not involve allocations (transfer appropriation) accounts or that are not revolving funds.

**(BPS-0-31.0-RP-ALO-PA) OBLIGATION - EQUIPMENT - REIMBURSABLE  
PROGRAM - ALLOCATION - PARENT ACCOUNT**

Amount of obligations incurred for reimbursable programs for Object Class 31.0 within an allocation (transfer appropriation) account and reported by the parent agency.

**(BPS-0-31.0-RP-ALO-RA) OBLIGATION - EQUIPMENT - REIMBURSABLE  
PROGRAM - ALLOCATION - RECEIVING ACCOUNT**

Amount of obligations incurred for reimbursable programs for Object Class 31.0 within an allocation (transfer appropriation) account and reported by the receiving agency or bureau.

**(BPS-O-31.0-RF) OBLIGATION - EQUIPMENT - REVOLVING FUNDS**

Amount of obligations incurred for Object Class 31.0 in revolving fund accounts.

**(BPS-O-93.0-31.0-LM) OBLIGATIONS - LIMITATIONS - EQUIPMENT**

Amount of obligations incurred for Object Class 31.0 in revolving and trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

**(BPS-O-93.0-31.0-LM-DP) OBLIGATIONS - LIMITATIONS - DIRECT PROGRAM -  
EQUIPMENT**

Amount of obligations incurred for direct programs for Object Class 31.0 in revolving and trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

**(BPS-O-93.0-31.0-LM-RP) OBLIGATIONS - LIMITATIONS -REIMBURSABLE PROGRAM - EQUIPMENT**

Amount of obligations incurred for reimbursable programs for Object Class 31.0 in revolving or trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

**(BPS-O-93.0-31.0-LM-AL) OBLIGATIONS - LIMITATIONS -ALLOCATION - EQUIPMENT**

Amount of obligations incurred for an allocation (transfer appropriation) account for Object Class 31.0 in revolving or trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

**(BPS-O-32.0)(225-1-32) OBLIGATION - LAND AND STRUCTURES**

Amount of obligations incurred for Land and Structures (Object Class 32.0) as defined in OMB Circular A-11.

**(225-1-32-FG) OBLIGATION - LAND AND STRUCTURES (FEDERAL GOVERNMENT)**

**(225-1-32-NF) OBLIGATION - LAND AND STRUCTURES (NON-FEDERAL GOVERNMENT)**

**(BPS-O-32.0-DP) OBLIGATION - LAND AND STRUCTURES - DIRECT PROGRAM**

Amount of obligations incurred for direct programs for Land and Structures (Object Class 32.0 as defined in OMB Circular A-11).

**(BPS-O-32.0-DP-REG) OBLIGATION - LAND AND STRUCTURES - DIRECT PROGRAM - "REGULAR" ACCOUNTS**

Amount of obligations incurred for direct programs for Object Class 32.0 in accounts that do not involve allocations (transfer appropriation) accounts or that are not revolving funds.

**(BPS-0-32.0-DP-ALO-PA) OBLIGATION - LAND AND STRUCTURES - DIRECT PROGRAM - ALLOCATION - PARENT ACCOUNT**

Amount of obligations incurred for direct programs for Object Class 32.0 within an allocation (transfer appropriation) account and reported by the parent agency.

**(BPS-0-32.0-DP-ALO-RA) OBLIGATION - LAND AND STRUCTURES - DIRECT PROGRAM - ALLOCATION - RECEIVING ACCOUNT**

Amount of obligations incurred for direct programs for Object Class 32.0 within an allocation (transfer appropriation) account and reported by the receiving agency or bureau.

**(BPS-O-32.0-RP) OBLIGATION - LAND AND STRUCTURES -  
REIMBURSABLE PROGRAM**

Amount of obligations incurred for reimbursable programs for Land and Structures (Object Class 32.0) as defined in OMB Circular A-11.

**(BPS-O-32.0-RP-REG) OBLIGATION - LAND AND STRUCTURES -  
REIMBURSABLE PROGRAM - "REGULAR" ACCOUNTS**

Amount of obligations incurred for reimbursable programs for Object Class 32.0 in accounts that do not involve allocations (transfer appropriation) accounts or that are not revolving funds.

**(BPS-0-32.0-RP-ALO-PA) OBLIGATION - LAND AND STRUCTURES -  
REIMBURSABLE PROGRAM - ALLOCATION - PARENT  
ACCOUNT**

Amount of obligations incurred for reimbursable programs for Object Class 32.0 within an allocation (transfer appropriation) account and reported by the parent agency.

**(BPS-0-32.0-RP-ALO-RA) OBLIGATION - LAND AND STRUCTURES -  
REIMBURSABLE PROGRAM - ALLOCATION -  
RECEIVING ACCOUNT**

Amount of obligations incurred for reimbursable programs for Object Class 32.0 within an allocation (transfer appropriation) account and reported by the receiving agency or bureau.

**(BPS-O-32.0-RF) OBLIGATION - LAND AND STRUCTURES - REVOLVING  
FUNDS**

Amount of obligations incurred for Object Class 32.0 in revolving fund accounts.

**(BPS-O-93.0-32.0-LM) OBLIGATIONS - LIMITATIONS - LAND AND STRUCTURES**

Amount of obligations incurred for Object Class 32.0 in revolving and trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

**(BPS-O-93.0-32.0-LM-DP) OBLIGATIONS - LIMITATIONS -DIRECT PROGRAM -  
LAND AND STRUCTURES**

Amount of obligations incurred for direct programs for Object Class 32.0 in revolving and trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

**(BPS-O-93.0-32.0-LM-RP) OBLIGATIONS - LIMITATIONS -REIMBURSABLE  
PROGRAM - LAND AND STRUCTURES**

Amount of obligations incurred for reimbursable programs for Object Class 32.0 in revolving or trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

**(BPS-O-93.0-32.0-LM-AL) OBLIGATIONS - LIMITATIONS -ALLOCATION - LAND AND STRUCTURES**

Amount of obligations incurred for an allocation (transfer appropriation) account for Object Class 32.0 in revolving or trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

**(BPS-O-33.0)(225-1-33) OBLIGATION - INVESTMENTS AND LOANS**

Amount of obligations incurred for Investments and Loans (Object Class 33.0) as defined in OMB Circular A-11.

**(225-1-33-FG) OBLIGATION - INVESTMENTS AND LOANS (FEDERAL GOVERNMENT)**

**(225-1-33-NF) OBLIGATION - INVESTMENTS AND LOANS (NON-FEDERAL GOVERNMENT)**

**(BPS-O-33.0-DP) OBLIGATION - INVESTMENTS AND LOANS - DIRECT PROGRAM**

**(BPS-O-33.0-DP-REG) OBLIGATION - INVESTMENTS AND LOANS - DIRECT PROGRAM - "REGULAR" ACCOUNTS**

Amount of obligations incurred for direct programs for Object Class 33.0 in accounts that do not involve allocations (transfer appropriation) accounts or that are not revolving funds.

**(BPS-0-33.0-DP-ALO-PA) OBLIGATION - INVESTMENTS AND LOANS - DIRECT PROGRAM - ALLOCATION - PARENT ACCOUNT**

Amount of obligations incurred for direct programs for Object Class 33.0 within an allocation (transfer appropriation) account and reported by the parent agency.

**(BPS-0-33.0-DP-ALO-RA) OBLIGATION - INVESTMENTS AND LOANS - DIRECT PROGRAM - ALLOCATION - RECEIVING ACCOUNT**

Amount of obligations incurred for direct programs for Object Class 33.0 within an allocation (transfer appropriation) account and reported by the receiving agency or bureau.

**(BPS-O-33.0-RP) OBLIGATION - INVESTMENTS AND LOANS - REIMBURSABLE PROGRAM**

Amount of obligations incurred for reimbursable programs for Investments and Loans (Object Class 33.0) as defined in OMB Circular A-11.

**(BPS-O-33.0-RP-REG) OBLIGATION - INVESTMENTS AND LOANS - REIMBURSABLE PROGRAM - "REGULAR" ACCOUNTS**

Amount of obligations incurred for reimbursable programs for Object Class 33.0 in accounts that do not involve allocations (transfer appropriation) accounts or that are not revolving funds.

(BPS-0-33.0-RP-ALO-PA) OBLIGATION - INVESTMENTS AND LOANS -  
REIMBURSABLE PROGRAM - ALLOCATION - PARENT  
ACCOUNT

Amount of obligations incurred for reimbursable programs for Object Class 33.0 within an allocation (transfer appropriation) account and reported by the parent agency.

(BPS-0-33.0-RP-ALO-RA) OBLIGATION - INVESTMENTS AND LOANS -  
REIMBURSABLE PROGRAM - ALLOCATION -  
RECEIVING ACCOUNT

Amount of obligations incurred for reimbursable programs for Object Class 33.0 within an allocation (transfer appropriation) account and reported by the receiving agency or bureau.

(BPS-O-33.0-RF) OBLIGATION - INVESTMENTS AND LOANS - REVOLVING  
FUNDS

Amount of obligations incurred for Object Class 33.0 in revolving fund accounts.

(BPS-O-93.0-33.0-LM) OBLIGATIONS - LIMITATIONS - INVESTMENTS AND  
LOANS

Amount of obligations incurred for Object Class 33.0 in revolving and trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

(BPS-O-93.0-33.0-LM-DP) OBLIGATIONS - LIMITATIONS -DIRECT PROGRAM -  
INVESTMENTS AND LOANS

Amount of obligations incurred for direct programs for Object Class 33.0 in revolving and trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

(BPS-O-93.0-33.0-LM-RP) OBLIGATIONS - LIMITATIONS -REIMBURSABLE  
PROGRAM - INVESTMENTS AND LOANS

Amount of obligations incurred for reimbursable programs for Object Class 33.0 in revolving or trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

(BPS-O-93.0-33.0-LM-AL) OBLIGATIONS - LIMITATIONS -ALLOCATION -  
INVESTMENTS AND LOANS

Amount of obligations incurred for an allocation (transfer appropriation) account for Object Class 33.0 in revolving or trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

(BPS-O-41.0)(225-1-41-NF) OBLIGATION - GRANTS, SUBSIDIES AND CONTRIBUTIONS  
(NON-FEDERAL GOVERNMENT)

Amount of obligations incurred for Grants, Subsidies and Contributions (Object Class 41.0) as defined in OMB Circular A-11.

(BPS-O-41.0-DP) OBLIGATION - GRANTS, SUBSIDIES AND  
CONTRIBUTIONS - DIRECT PROGRAM

(BPS-O-41.0-DP-REG) OBLIGATION - GRANTS, SUBSIDIES AND  
CONTRIBUTIONS - DIRECT PROGRAM - "REGULAR"  
ACCOUNTS

Amount of obligations incurred for direct programs for Object Class 41.0 in accounts that do not involve allocations (transfer appropriation) accounts or that are not revolving funds.

(BPS-0-41.0-DP-ALO-PA) OBLIGATION - GRANTS, SUBSIDIES AND  
CONTRIBUTIONS - DIRECT PROGRAM - ALLOCATION  
- PARENT ACCOUNT

Amount of obligations incurred for direct programs for Object Class 41.0 within an allocation (transfer appropriation) account and reported by the parent agency.

(BPS-0-41.0-DP-ALO-RA) OBLIGATION - GRANTS, SUBSIDIES AND  
CONTRIBUTIONS - DIRECT PROGRAM - ALLOCATION  
- RECEIVING ACCOUNT

Amount of obligations incurred for direct programs for Object Class 41.0 within an allocation (transfer appropriation) account and reported by the receiving agency or bureau.

(BPS-O-41.0-RP) OBLIGATION - GRANTS, SUBSIDIES AND  
CONTRIBUTIONS - REIMBURSABLE PROGRAM

Amount of obligations incurred for reimbursable programs for Grants, Subsidies and Contributions (Object Class 41.0) as defined in OMB Circular A-11.

(BPS-O-41.0-RP-REG) OBLIGATION - GRANTS, SUBSIDIES AND  
CONTRIBUTIONS - REIMBURSABLE PROGRAM -  
"REGULAR" ACCOUNTS

Amount of obligations incurred for reimbursable programs for Object Class 41.0 in accounts that do not involve allocations (transfer appropriation) accounts or that are not revolving funds.

(BPS-0-41.0-RP-ALO-PA) OBLIGATION - GRANTS, SUBSIDIES AND  
CONTRIBUTIONS - REIMBURSABLE PROGRAM -  
ALLOCATION - PARENT ACCOUNT

Amount of obligations incurred for reimbursable programs for Object Class 41.0 within an allocation (transfer appropriation) account and reported by the parent agency.

**(BPS-0-41.0-RP-ALO-RA) OBLIGATION - GRANTS, SUBSIDIES AND CONTRIBUTIONS - REIMBURSABLE PROGRAM - ALLOCATION - RECEIVING ACCOUNT**

Amount of obligations incurred for reimbursable programs for Object Class 41.0 within an allocation (transfer appropriation) account and reported by the receiving agency or bureau.

**(BPS-O-41.0-RF) OBLIGATION - GRANTS, SUBSIDIES AND CONTRIBUTIONS - REVOLVING FUNDS**

Amount of obligations incurred for Object Class 41.0 in revolving fund accounts.

**(BPS-O-93.0-41.0-LM) OBLIGATIONS - LIMITATIONS - GRANTS, SUBSIDIES AND CONTRIBUTIONS**

Amount of obligations incurred for Object Class 41.0 in revolving and trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

**(BPS-O-93.0-41.0-LM-DP) OBLIGATIONS - LIMITATIONS - DIRECT PROGRAM - GRANTS, SUBSIDIES AND CONTRIBUTIONS**

Amount of obligations incurred for direct programs for Object Class 41.0 in revolving and trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

**(BPS-O-93.0-41.0-LM-RP) OBLIGATIONS - LIMITATIONS - REIMBURSABLE PROGRAM - GRANTS, SUBSIDIES AND CONTRIBUTIONS**

Amount of obligations incurred for reimbursable programs for Object Class 41.0 in revolving or trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

**(BPS-O-93.0-41.0-LM-AL) OBLIGATIONS - LIMITATIONS - ALLOCATION - GRANTS, SUBSIDIES AND CONTRIBUTIONS**

Amount of obligations incurred for an allocation (transfer appropriation) account for Object Class 41.0 in revolving or trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

**(BPS-O-42.0)(225-1-42-NF) OBLIGATION - INSURANCE, CLAIMS AND INDEMNITIES (NON-FEDERAL GOVERNMENT)**

Amount of obligations incurred for Insurance, Claims and Indemnities (Object Class 42.0) as defined in OMB Circular A-11.

(BPS-O-42.0-DP) OBLIGATION - INSURANCE, CLAIMS AND INDEMNITIES -  
DIRECT PROGRAM

(BPS-O-42.0-DP-REG) OBLIGATION - INSURANCE, CLAIMS AND  
INDEMNITIES - DIRECT PROGRAM - "REGULAR"  
ACCOUNTS

Amount of obligations incurred for direct programs for Object Class 42.0 in accounts that do not involve allocations (transfer appropriation) accounts or that are not revolving funds.

(BPS-0-42.0-DP-ALO-PA) OBLIGATION - INSURANCE, CLAIMS AND  
INDEMNITIES - DIRECT PROGRAM - ALLOCATION -  
PARENT ACCOUNT

Amount of obligations incurred for direct programs for Object Class 42.0 within an allocation (transfer appropriation) account and reported by the parent agency.

(BPS-0-42.0-DP-ALO-RA) OBLIGATION - INSURANCE, CLAIMS AND  
INDEMNITIES - DIRECT PROGRAM - ALLOCATION -  
RECEIVING ACCOUNT

Amount of obligations incurred for direct programs for Object Class 42.0 within an allocation (transfer appropriation) account and reported by the receiving agency or bureau.

(BPS-O-42.0-RP) OBLIGATION - INSURANCE, CLAIMS AND INDEMNITIES -  
REIMBURSABLE PROGRAM

Amount of obligations incurred for reimbursable programs for Insurance, Claims and Indemnities (Object Class 42.0) as defined in OMB Circular A-11.

(BPS-O-42.0-RP-REG) OBLIGATION - INSURANCE, CLAIMS AND  
INDEMNITIES - REIMBURSABLE PROGRAM -  
"REGULAR" ACCOUNTS

Amount of obligations incurred for reimbursable programs for Object Class 42.0 in accounts that do not involve allocations (transfer appropriation) accounts or that are not revolving funds.

(BPS-0-42.0-RP-ALO-PA) OBLIGATION - INSURANCE, CLAIMS AND  
INDEMNITIES - REIMBURSABLE PROGRAM -  
ALLOCATION - PARENT ACCOUNT

Amount of obligations incurred for reimbursable programs for Object Class 42.0 within an allocation (transfer appropriation) account and reported by the parent agency.

(BPS-0-42.0-RP-ALO-RA) OBLIGATION - INSURANCE, CLAIMS AND  
INDEMNITIES - REIMBURSABLE PROGRAM -  
ALLOCATION - RECEIVING ACCOUNT

Amount of obligations incurred for reimbursable programs for Object Class 42.0 within an allocation (transfer appropriation) account and reported by the receiving agency or bureau.

(BPS-O-42.0-RF) OBLIGATION - INSURANCE, CLAIMS AND INDEMNITIES -  
REVOLVING FUNDS

Amount of obligations incurred for Object Class 42.0 in revolving fund accounts.

(BPS-O-93.0-42.0-LM) OBLIGATIONS - LIMITATIONS - INSURANCE, CLAIMS AND  
INDEMNITIES

Amount of obligations incurred for Object Class 42.0 in revolving and trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

(BPS-O-93.0-42.0-LM-DP) OBLIGATIONS - LIMITATIONS -DIRECT PROGRAM -  
INSURANCE, CLAIMS AND INDEMNITIES

Amount of obligations incurred for direct programs for Object Class 42.0 in revolving and trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

(BPS-O-93.0-42.0-LM-RP) OBLIGATIONS - LIMITATIONS -REIMBURSABLE  
PROGRAM - INSURANCE, CLAIMS AND INDEMNITIES

Amount of obligations incurred for reimbursable programs for Object Class 42.0 in revolving or trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

(BPS-O-93.0-42.0-LM-AL) OBLIGATIONS - LIMITATIONS -ALLOCATION -  
INSURANCE, CLAIMS AND INDEMNITIES

Amount of obligations incurred for an allocation (transfer appropriation) account for Object Class 42.0 in revolving or trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

(BPS-O-43.0)(225-1-43) OBLIGATION - INTEREST AND DIVIDENDS

Amount of obligations incurred for Interest and Dividends (Object Class 43.0) as defined in OMB Circular A-11.

(225-1-43-FG) OBLIGATION - INTEREST AND DIVIDENDS (FEDERAL  
GOVERNMENT)

(225-1-43-NF) OBLIGATION - INTEREST AND DIVIDENDS  
(NON-FEDERAL GOVERNMENT)

(BPS-O-43.0-DP) OBLIGATION - INTEREST AND DIVIDENDS - DIRECT PROGRAM

(BPS-O-43.0-DP-REG) OBLIGATION - INTEREST AND DIVIDENDS - DIRECT PROGRAM - "REGULAR" ACCOUNTS

Amount of obligations incurred for direct programs for Object Class 43.0 in accounts that do not involve allocations (transfer appropriation) accounts or that are not revolving funds.

(BPS-0-43.0-DP-ALO-PA) OBLIGATION - INTEREST AND DIVIDENDS - DIRECT PROGRAM - ALLOCATION - PARENT ACCOUNT

Amount of obligations incurred for direct programs for Object Class 43.0 within an allocation (transfer appropriation) account and reported by the parent agency.

(BPS-0-43.0-DP-ALO-RA) OBLIGATION - INTEREST AND DIVIDENDS - DIRECT PROGRAM - ALLOCATION - RECEIVING ACCOUNT

Amount of obligations incurred for direct programs for Object Class 43.0 within an allocation (transfer appropriation) account and reported by the receiving agency or bureau.

(BPS-O-43.0-RP) OBLIGATION - INTEREST AND DIVIDENDS - REIMBURSABLE PROGRAM

Amount of obligations incurred for reimbursable programs for Interest and Dividends (Object Class 43.0) as defined in OMB Circular A-11.

(BPS-O-43.0-RP-REG) OBLIGATION - INTEREST AND DIVIDENDS - REIMBURSABLE PROGRAM - "REGULAR" ACCOUNTS

Amount of obligations incurred for reimbursable programs for Object Class 43.0 in accounts that do not involve allocations (transfer appropriation) accounts or that are not revolving funds.

(BPS-0-43.0-RP-ALO-PA) OBLIGATION - INTEREST AND DIVIDENDS - REIMBURSABLE PROGRAM - ALLOCATION - PARENT ACCOUNT

Amount of obligations incurred for reimbursable programs for Object Class 43.0 within an allocation (transfer appropriation) account and reported by the parent agency.

(BPS-0-43.0-RP-ALO-RA) OBLIGATION - INTEREST AND DIVIDENDS - REIMBURSABLE PROGRAM - ALLOCATION - RECEIVING ACCOUNT

Amount of obligations incurred for reimbursable programs for Object Class 43.0 within an allocation (transfer appropriation) account and reported by the receiving agency or bureau.

(BPS-O-43.0-RF) OBLIGATION - INTEREST AND DIVIDENDS - REVOLVING FUNDS

Amount of obligations incurred for Object Class 43.0 in revolving fund accounts.

(BPS-O-93.0-43.0-LM) OBLIGATIONS - LIMITATIONS - INTEREST AND DIVIDENDS

Amount of obligations incurred for Object Class 43.0 in revolving and trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

(BPS-O-93.0-43.0-LM-DP) OBLIGATIONS - LIMITATIONS -DIRECT PROGRAM - INTEREST AND DIVIDENDS

Amount of obligations incurred for direct programs for Object Class 43.0 in revolving and trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

(BPS-O-93.0-43.0-LM-RP) OBLIGATIONS - LIMITATIONS -REIMBURSABLE PROGRAM - INTEREST AND DIVIDENDS

Amount of obligations incurred for reimbursable programs for Object Class 43.0 in revolving or trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

(BPS-O-93.0-43.0-LM-AL) OBLIGATIONS - LIMITATIONS -ALLOCATION - INTEREST AND DIVIDENDS

Amount of obligations incurred for an allocation (transfer appropriation) account for Object Class 43.0 in revolving or trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

(BPS-O-44.0)(225-1-44-NF) OBLIGATION - REFUNDS (NON-FEDERAL GOVERNMENT)

Amount of obligations incurred for Refunds (Object Class 44.0) as defined in OMB Circular A-11.

(BPS-O-44.0-DP) OBLIGATION - REFUNDS - DIRECT PROGRAM

(BPS-O-44.0-DP-REG) OBLIGATION - REFUNDS - DIRECT PROGRAM - "REGULAR" ACCOUNTS

Amount of obligations incurred for direct programs for Object Class 44.0 in accounts that do not involve allocations (transfer appropriation) accounts or that are not revolving funds.

(BPS-0-44.0-DP-ALO-PA) OBLIGATION - REFUNDS - DIRECT PROGRAM - ALLOCATION - PARENT ACCOUNT

Amount of obligations incurred for direct programs for Object Class 44.0 within an allocation (transfer appropriation) account and reported by the parent agency.

**(BPS-0-44.0-DP-ALO-RA) OBLIGATION - REFUNDS - DIRECT PROGRAM -  
ALLOCATION - RECEIVING ACCOUNT**

Amount of obligations incurred for direct programs for Object Class 44.0 within an allocation (transfer appropriation) account and reported by the receiving agency or bureau.

**(BPS-O-44.0-RP) OBLIGATION - REFUNDS - REIMBURSABLE PROGRAM**

Amount of obligations incurred for reimbursable programs for Interest and Dividends (Object Class 44.0) as defined in OMB Circular A-11.

**(BPS-O-44.0-RP-REG) OBLIGATION - REFUNDS - REIMBURSABLE PROGRAM  
- "REGULAR" ACCOUNTS**

Amount of obligations incurred for reimbursable programs for Object Class 44.0 in accounts that do not involve allocations (transfer appropriation) accounts or that are not revolving funds.

**(BPS-0-44.0-RP-ALO-PA) OBLIGATION - REFUNDS - REIMBURSABLE PROGRAM  
- ALLOCATION - PARENT ACCOUNT**

Amount of obligations incurred for reimbursable programs for Object Class 44.0 within an allocation (transfer appropriation) account and reported by the parent agency.

**(BPS-0-44.0-RP-ALO-RA) OBLIGATION - REFUNDS - REIMBURSABLE PROGRAM  
- ALLOCATION - RECEIVING ACCOUNT**

Amount of obligations incurred for reimbursable programs for Object Class 44.0 within an allocation (transfer appropriation) account and reported by the receiving agency or bureau.

**(BPS-O-44.0-RF) OBLIGATION - REFUNDS - REVOLVING FUNDS**

Amount of obligations incurred for Object Class 44.0 in revolving fund accounts.

**(BPS-O-93.0-44.0-LM) OBLIGATIONS - LIMITATIONS - REFUNDS**

Amount of obligations incurred for Object Class 44.0 in revolving and trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

**(BPS-O-93.0-44.0-LM-DP) OBLIGATIONS - LIMITATIONS -DIRECT PROGRAM -  
REFUNDS**

Amount of obligations incurred for direct programs for Object Class 44.0 in revolving and trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

**(BPS-O-93.0-44.0-LM-RP) OBLIGATIONS - LIMITATIONS -REIMBURSABLE  
PROGRAM - REFUNDS**

Amount of obligations incurred for reimbursable programs for Object Class 44.0 in revolving or trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

**(BPS-O-93.0-44.0-LM-AL) OBLIGATIONS - LIMITATIONS -ALLOCATION -  
REFUNDS**

Amount of obligations incurred for an allocation (transfer appropriation) account for Object Class 44.0 in revolving or trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

**(BPS-O-91.0)(225-1-91-NF) OBLIGATION - UNVOUCHERED**

Amount of obligations incurred for Unvouchered (Object Class 91.0) as defined in OMB Circular A-11.

**(225-1-91-FG) OBLIGATION - UNVOUCHERED - FEDERAL GOVERNMENT**

**(225-1-91-NF) OBLIGATION - UNVOUCHERED - NON-FEDERAL  
GOVERNMENT**

**(BPS-O-91.0-DP) OBLIGATION - UNVOUCHERED - DIRECT PROGRAM**

**(BPS-O-91.0-DP-REG) OBLIGATION - UNVOUCHERED - DIRECT PROGRAM -  
"REGULAR" ACCOUNTS**

Amount of obligations incurred for direct programs for Object Class 91.0 in accounts that do not involve allocations (transfer appropriation) accounts or that are not revolving funds.

**(BPS-0-91.0-DP-ALO-PA) OBLIGATION - UNVOUCHERED - DIRECT PROGRAM -  
ALLOCATION - PARENT ACCOUNT**

Amount of obligations incurred for direct programs for Object Class 91.0 within an allocation (transfer appropriation) account and reported by the parent agency.

**(BPS-0-91.0-DP-ALO-RA) OBLIGATION - UNVOUCHERED - DIRECT PROGRAM -  
ALLOCATION - RECEIVING ACCOUNT**

Amount of obligations incurred for direct programs for Object Class 91.0 within an allocation (transfer appropriation) account and reported by the receiving agency or bureau.

**(BPS-O-91.0-RP) OBLIGATION - UNVOUCHERED - REIMBURSABLE  
PROGRAM**

Amount of obligations incurred for reimbursable programs for Interest and Dividends (Object Class 91.0) as defined in OMB Circular A-11.

**(BPS-O-91.0-RP-REG) OBLIGATION - UNVOUCHERED - REIMBURSABLE PROGRAM - "REGULAR" ACCOUNTS**

Amount of obligations incurred for reimbursable programs for Object Class 91.0 in accounts that do not involve allocations (transfer appropriation) accounts or that are not revolving funds.

**(BPS-0-91.0-RP-ALO-PA) OBLIGATION - UNVOUCHERED - REIMBURSABLE PROGRAM - ALLOCATION - PARENT ACCOUNT**

Amount of obligations incurred for reimbursable programs for Object Class 91.0 within an allocation (transfer appropriation) account and reported by the parent agency.

**(BPS-0-91.0-RP-ALO-RA) OBLIGATION - UNVOUCHERED - REIMBURSABLE PROGRAM - ALLOCATION - RECEIVING ACCOUNT**

Amount of obligations incurred for reimbursable programs for Object Class 91.0 within an allocation (transfer appropriation) account and reported by the receiving agency or bureau.

**(BPS-O-91.0-RF) OBLIGATION - UNVOUCHERED - REVOLVING FUNDS**

Amount of obligations incurred for Object Class 91.0 in revolving fund accounts.

**(BPS-O-93.0-91.0-LM) OBLIGATIONS - LIMITATIONS - UNVOUCHERED**

Amount of obligations incurred for Object Class 91.0 in revolving and trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

**(BPS-O-93.0-91.0-LM-DP) OBLIGATIONS - LIMITATIONS -DIRECT PROGRAM - UNVOUCHERED**

Amount of obligations incurred for direct programs for Object Class 91.0 in revolving and trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

**(BPS-O-93.0-91.0-LM-RP) OBLIGATIONS - LIMITATIONS -REIMBURSABLE PROGRAM - UNVOUCHERED**

Amount of obligations incurred for reimbursable programs for Object Class 91.0 in revolving or trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

**(BPS-O-93.0-91.0-LM-AL) OBLIGATIONS - LIMITATIONS -ALLOCATION - UNVOUCHERED**

Amount of obligations incurred for an allocation (transfer appropriation) account for Object Class 91.0 in revolving or trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

**(BPS-O-92.0)(225-1-92-NF) OBLIGATION - UNDISTRIBUTED**

Amount of obligations incurred for Undistributed (Object Class 92.0) as defined in OMB Circular A-11.

**(225-1-92-FG) OBLIGATION - UNDISTRIBUTED (FEDERAL GOVERNMENT)**

**(225-1-92-NF) OBLIGATION - UNDISTRIBUTED (NON-FEDERAL GOVERNMENT)**

**(BPS-O-92.0-DP) OBLIGATION - UNDISTRIBUTED - DIRECT PROGRAM**

**(BPS-O-92.0-DP-REG) OBLIGATION - UNDISTRIBUTED - DIRECT PROGRAM - "REGULAR" ACCOUNTS**

Amount of obligations incurred for direct programs for Object Class 92.0 in accounts that do not involve allocations (transfer appropriation) accounts or that are not revolving funds.

**(BPS-0-92.0-DP-ALO-PA) OBLIGATION - UNDISTRIBUTED - DIRECT PROGRAM - ALLOCATION - PARENT ACCOUNT**

Amount of obligations incurred for direct programs for Object Class 92.0 within an allocation (transfer appropriation) account and reported by the parent agency.

**(BPS-0-92.0-DP-ALO-RA) OBLIGATION - UNDISTRIBUTED - DIRECT PROGRAM - ALLOCATION - RECEIVING ACCOUNT**

Amount of obligations incurred for direct programs for Object Class 92.0 within an allocation (transfer appropriation) account and reported by the receiving agency or bureau.

**(BPS-O-92.0-RP) OBLIGATION - UNDISTRIBUTED - REIMBURSABLE PROGRAM**

Amount of obligations incurred for reimbursable programs for Interest and Dividends (Object Class 92.0) as defined in OMB Circular A-11.

**(BPS-O-92.0-RP-REG) OBLIGATION - UNDISTRIBUTED - REIMBURSABLE PROGRAM - "REGULAR" ACCOUNTS**

Amount of obligations incurred for reimbursable programs for Object Class 92.0 in accounts that do not involve allocations (transfer appropriation) accounts or that are not revolving funds.

**(BPS-0-92.0-RP-ALO-PA) OBLIGATION - UNDISTRIBUTED - REIMBURSABLE PROGRAM - ALLOCATION - PARENT ACCOUNT**

Amount of obligations incurred for reimbursable programs for Object Class 92.0 within an allocation (transfer appropriation) account and reported by the parent agency.

**(BPS-0-92.0-RP-ALO-RA) OBLIGATION - UNDISTRIBUTED - REIMBURSABLE  
PROGRAM - ALLOCATION - RECEIVING ACCOUNT**

Amount of obligations incurred for reimbursable programs for Object Class 92.0 within an allocation (transfer appropriation) account and reported by the receiving agency or bureau.

**(BPS-O-92.0-RF) OBLIGATION - UNDISTRIBUTED - REVOLVING FUNDS**

Amount of obligations incurred for Object Class 92.0 in revolving fund accounts.

**(BPS-O-93.0-92.0-LM) OBLIGATIONS - LIMITATIONS - UNDISTRIBUTED**

Amount of obligations incurred for Object Class 92.0 in revolving and trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

**(BPS-O-93.0-92.0-LM-DP) OBLIGATIONS - LIMITATIONS -DIRECT PROGRAM -  
UNDISTRIBUTED**

Amount of obligations incurred for direct programs for Object Class 92.0 in revolving and trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

**(BPS-O-93.0-92.0-LM-RP) OBLIGATIONS - LIMITATIONS -REIMBURSABLE  
PROGRAM - UNDISTRIBUTED**

Amount of obligations incurred for reimbursable programs for Object Class 92.0 in revolving or trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

**(BPS-O-93.0-92.0-LM-AL) OBLIGATIONS - LIMITATIONS -ALLOCATION -  
UNDISTRIBUTED**

Amount of obligations incurred for an allocation (transfer appropriation) account for Object Class 92.0 in revolving or trust fund accounts for which legal limitation was enacted for administrative or nonadministrative expenses.

**(BPS-O-93.0) OBLIGATIONS - LIMITATIONS - REVOLVING AND TRUST  
FUND**

Amount of total obligations incurred for all object classes for all limitations in revolving and trust fund accounts for which legal limitation was enacted for administrative and nonadministrative expenses.

**(BPS-O-93.0-DP) TOTAL OBLIGATIONS WITH DIRECT PROGRAM  
LIMITATIONS - REVOLVING AND TRUST FUND**

Amount of total obligations incurred for direct programs for all object classes in revolving and trust fund accounts for which legal limitation was enacted for administrative and nonadministrative expenses.

(BPS-O-93.0-RP) TOTAL OBLIGATIONS WITH REIMBURSABLE PROGRAM  
LIMITATIONS - REVOLVING AND TRUST FUND

Amount of total obligations incurred for reimbursable programs for all object classes in revolving and trust fund accounts for which legal limitation was enacted for administrative and nonadministrative expenses.

(BPS-O-93.0-AL) TOTAL OBLIGATIONS WITH ALLOCATION PROGRAM  
LIMITATIONS - REVOLVING AND TRUST FUND

Amount of total obligations incurred for an allocation (transfer appropriation) accounts for all object classes in revolving and trust fund accounts; represents the sum of obligations incurred in each legal class category with the same limitation for which limitation was enacted for administrative and nonadministrative expenses.

**INFORMATION TECHNOLOGY SYSTEMS — SPECIAL REQUIREMENTS**

**REQUIREMENTS:**

- A consolidated report for each agency that obligates more than \$2 million for information technology systems in Past Year, Current Year, and Budget Year.
- A separate report showing all applicable data elements below for each major automated information system with life cycle costs exceeding \$25 million.
- These are submitted after final budget decisions are made.

**DATA ELEMENTS (AGENCY LEVEL):**

(INFO-ITS-OB-TOT) OBLIGATIONS - AGENCY TOTAL FOR INFORMATION  
TECHNOLOGY SYSTEMS

(INFO-ITS-OB-CAP) OBLIGATIONS - INFORMATION TECHNOLOGY SYSTEMS -  
CAPITAL INVESTMENT

Amount of obligations for purchase of hardware and software, and for site construction and modification in support of information technology systems.

(INFO-ITS-OB-CAP-1A) OBLIGATIONS - INFORMATION TECHNOLOGY  
SYSTEMS - CAPITAL INVESTMENT - PURCHASE OF  
HARDWARE

Amount of obligations for purchase of electronic equipment for the storage, processing, movement, or display of information, including central processing units; disk, tape, and optical storage devices; input/output devices; microcomputers, minicomputers, and related equipment; local area networks (LANs), private branch exchanges (PBXs), modems, multiplexers, telephones, facsimile machines, and message processors; maintenance and test equipment; and embedded software (firmware) which is not severable from hardware obligations. Includes radio and television equipment only to the extent that such equipment is defined as automatic data processing equipment in GSA regulations. Does not include furniture, typewriters, copiers, calculators, and microfilm/microfiche equipment. (OBJECT CLASS 31.0.)

**(INFO-ITS-OB-CAP-1B) OBLIGATIONS - INFORMATION TECHNOLOGY  
SYSTEMS - CAPITAL INVESTMENT - PURCHASE OF  
SOFTWARE**

Amount of obligations for purchases (including one-time obligations for long-term licenses) of all system and application software that exceed \$25,000, including operating systems and embedded software (when severable from hardware obligations) and software for communications. (OBJECT CLASS 31.0.)

**(INFO-ITS-OB-CAP-1C) OBLIGATIONS - INFORMATION TECHNOLOGY  
SYSTEMS - CAPITAL INVESTMENT - SITE OR FACILITY**

Amount of obligations for site construction, or modification required in support of information technology systems (e.g., raising floors, moving walls, air conditioning, uninterruptible power sources, etc.). (OBJECT CLASS 32.0.)

**(INFO-ITS-OB-PER) OBLIGATIONS - INFORMATION TECHNOLOGY SYSTEMS -  
PERSONNEL - COMPENSATION, BENEFITS, AND TRAVEL**

Amount of obligations for civilian and military personnel compensation, personnel benefits (including overtime/shift pay) and travel for personnel whose principal duties are directly related to information technology systems. Agencies should report obligations based on their best estimate of the time spent on information technology functions by all personnel connected with these functions (e.g., policy and management, systems development and operations, telecommunications, computer security, contracting, secretarial support, etc.) If user organizations have personnel principally assigned to information technology support functions for the user organizations, obligations for these personnel should be included. However, obligations should not be reported for personnel in user organizations who simply use such systems incidental to the performance of their primary functions. (OBJECT CLASSES 11.1 through 12.2 and 21.0.)

**(INFO-ITS-OB-OPR) OBLIGATIONS - INFORMATION TECHNOLOGY SYSTEMS -  
OTHER OPERATING COSTS**

Amount of obligations for equipment rental, space and other operating costs in support of information technology systems for Government-owned, Government-operated, and Government-provided facilities.

**(INFO-ITS-OB-OPR-3A) OBLIGATIONS - INFORMATION TECHNOLOGY  
SYSTEMS - OTHER OPERATING COSTS - LEASE OF  
HARDWARE**

Amount of obligations for basic lease and extra use charges for all directly-leased equipment for Government-owned, Government-operated facilities and Government-provided facilities. Obligations for leased services which include charges for equipment and for hardware maintenance and for related training and technical assistance, when significant and readily identifiable in the contract or billing, should not be included. (OBJECT CLASS 23.3.)

**(INFO-ITS-OB-OPR-3B) OBLIGATIONS - INFORMATION TECHNOLOGY  
SYSTEMS - OTHER OPERATING COSTS - LEASE OF  
SOFTWARE**

Amount of obligations for directly leased software for Government-owned, Government-operated, and Government-provided facilities. Includes obligations for software that is leased as a part of a hardware lease when significant and readily identifiable in the contract or billing. Obligations for software maintenance and for related training and technical assistance, when significant and readily identifiable in the contract or billing, should not be included. (OBJECT CLASS 23.3.)

**(INFO-ITS-OB-OPR-3C) OBLIGATIONS - INFORMATION TECHNOLOGY  
SYSTEMS - OTHER OPERATING COSTS - SPACE**

Amount of obligations for lease of space required for operations for Government-owned, Government-operated facilities and Government-provided facilities (e.g., specially-prepared space) and office space for personnel. Includes the provision of basic utilities and housekeeping services (e.g., rental payments to GSA.) (OBJECT CLASSES 23.1 and 23.2.)

**(INFO-ITS-OB-OPR-3D) OBLIGATIONS - INFORMATION TECHNOLOGY  
SYSTEMS - OTHER OPERATING COSTS - SUPPLIES  
AND OTHERS**

Amount of obligations for other in-house operating expenses (e.g., supplies, noncommercial training for in-house personnel, etc.) directly related to information technology activities and not otherwise explicitly reported under other items. Includes off-the-shelf software purchases of \$25,000 or less. (OBJECT CLASSES 25.0 and 26.0.)

**(INFO-ITS-OB-COM) OBLIGATIONS - INFORMATION TECHNOLOGY SYSTEMS -  
COMMERCIAL SERVICES**

Amount of obligations for various services acquired from commercial services in support of information technology systems.

**(INFO-ITS-OB-COM-4A) OBLIGATIONS - INFORMATION TECHNOLOGY  
SYSTEMS - COMMERCIAL SERVICES - ADPE TIME**

Amount of obligations for contracts to provide computer systems time and other services that are a part of such contracts (e.g., data base maintenance, applications assistance, etc.). (OBJECT CLASS 25.0.)

**(INFO-ITS-OB-COM-4B) OBLIGATIONS - INFORMATION TECHNOLOGY  
SYSTEMS - COMMERCIAL SERVICES - VOICE  
COMMUNICATIONS**

Amount of obligations for contracts for voice or analog data (up to 4.8 kbps) communications service (including dedicated transmission and Telex service) and for associated features, such as conference calling, call forwarding, NSEP, etc. Includes obligations for DSN, FTS 2000, WITS, POTS, etc., only when such obligations represent contracts of the agency directly with private vendors. (OBJECT CLASS 23.3.)

**(INFO-ITS-OB-COM-4C) OBLIGATIONS - INFORMATION TECHNOLOGY  
SYSTEMS - COMMERCIAL SERVICES - DATA  
COMMUNICATIONS**

Amount of obligations for contracts for switched, packet, and dedicated data communications services, for integrated digital service, and for video transmission service. Includes obligations for communications services that are not readily divisible between items 4B and 4C. Includes obligations for DDN, FTS 2000, etc., only when such obligations represent contracts of the agency directly with private vendors. (OBJECT CLASS 23.3.)

**(INFO-ITS-OB-COM-4D) OBLIGATIONS - INFORMATION TECHNOLOGY  
SYSTEMS - COMMERCIAL SERVICES - OPERATIONS  
AND MAINTENANCE**

Amount of contracts to provide services associated with the operations of existing systems. Includes obligations for Government-owned, Contractor-operated plants (exclusive of government-furnished space or equipment). Includes systems hardware and software maintenance, capacity and facility management, data entry support, maintenance/operation of tape/disk libraries, etc. Includes maintenance furnished as a part of software purchases and license arrangements or for rental/lease contracts when significant and readily identifiable in the contract or billing. (OBJECT CLASS 25.0.)

**(INFO-ITS-OB-COM-4E) OBLIGATIONS - INFORMATION TECHNOLOGY  
SYSTEMS - COMMERCIAL SERVICES - SYSTEMS  
ANALYSIS, PROGRAMMING, DESIGN, AND  
ENGINEERING**

Amount of contracts to provide applications and/or systems development support, such as applications systems design, analysis and/or programming services, and contracts for the design and/or development of services, networks, or facilities. (OBJECT CLASS 25.0.)

**(INFO-ITS-OB-COM-4F) OBLIGATIONS - INFORMATION TECHNOLOGY  
SYSTEMS - COMMERCIAL SERVICES - STUDIES AND  
OTHER**

Amount of obligations for contracts to provide services such as management or feasibility studies, technology forecasts, requirements definition, consulting services, commercial training, and any other information technology related services directly obtained from commercial sources but not reported in other categories. (OBJECT CLASS 25.0.)

**(INFO-ITS-OB-COM-4G) OBLIGATIONS - INFORMATION TECHNOLOGY  
SYSTEMS - COMMERCIAL SERVICES - SIGNIFICANT  
USE OF INFORMATION TECHNOLOGY**

Amount of obligations for information technology in contracts other than those reported above, where such contracts "make significant use of ADP equipment," as that phrase is defined in GSA's regulations. (OBJECT CLASS 25.0.)

**(INFO-ITS-OB-TER) OBLIGATIONS - INFORMATION TECHNOLOGY SYSTEMS - INTERAGENCY SERVICES**

Amount of obligations to and offsetting collections from other Executive Branch agencies for information technology services.

**(INFO-ITS-OB-TER-5A) OBLIGATIONS - INFORMATION TECHNOLOGY SYSTEMS - INTERAGENCY SERVICES - PAYMENTS**

Amount of obligations for payments to other Executive Branch agencies for information technology services including systems design/analysis, programming, FEDSIM, the cost of interagency sharing agreements (see OMB Circular No. A-130), Government training, the GSA equipment lease program, payments to GSA for FTS 2100, TSP, FDPCs, etc. (Within DOD, the military services and the Office of the Secretary of Defense are to be considered agencies for this purpose. For all other agencies, internal service arrangements should be reported as intra-agency services.) (OBJECT CLASSES 25.0 and 26.0.)

**(INFO-ITS-OB-TER-5B) OBLIGATIONS - INFORMATION TECHNOLOGY SYSTEMS - INTERAGENCY SERVICES - OFFSETTING COLLECTIONS**

Amount of offsetting collections from other Executive Branch agencies (obligations for payment by the other agencies) for information technology services including systems design/analysis, programming, FEDSIM, the cost of interagency sharing agreements (see OMB Circular No. A-130), Government training, the GSA equipment lease program, payments to GSA for FTS 2000, TSP, FDPCs, etc. (Within DOD, the military services and the Office of the Secretary of Defense are to be considered agencies for this purpose. For all other agencies, internal service arrangements should be reported as intra-agency services.)

**(INFO-ITS-OB-TRA) OBLIGATIONS - INFORMATION TECHNOLOGY SERVICES - INTRA-AGENCY SERVICES**

Amount of obligations to and offsetting collections from bureaus, administration or offices of the same agency for information technology services.

**(INFO-ITS-OB-TRA-6A) OBLIGATIONS - INFORMATION TECHNOLOGY SERVICES - INTRA-AGENCY SERVICES - PAYMENTS**

Amount of obligations for payments for all information technology services to bureau, administration or offices within the same agency. Includes working capital fund transactions for ADP and telecommunications services. (OBJECT CLASSES 25.0 and 26.0.)

**(INFO-ITS-OB-TRA-6B) OBLIGATIONS - INFORMATION TECHNOLOGY SERVICES - INTRA-AGENCY SERVICES - OFFSETTING COLLECTIONS**

Amount of offsetting collections for all information technology services provided to other bureau, administration, or office with the same agency. (If the sums of offsetting collections and obligations for payments for intra-agency services for the agency as a whole do not equal zero, a footnote should be added that provides an explanation.)

(INFO-ITS-OB-OTR) OBLIGATIONS - INFORMATION TECHNOLOGY SERVICES  
- OTHER SERVICES

Amount of obligations to and offsetting collections from outside the Executive Branch including non-Federal government organizations.

(INFO-ITS-OB-OTR-7A) OBLIGATIONS - INFORMATION TECHNOLOGY  
SERVICES - OTHER SERVICES - PAYMENTS

Amount of obligations for payments for all information technology services provided to or received from the Judicial and Legislative Branches of the Federal government (including GAO and GPO), the Postal Service, State and local governments, universities, international organizations such as NATO, etc. (OBJECT CLASSES 25.0 and 26.0.)

(INFO-ITS-OB-OTR-7B) OBLIGATIONS - INFORMATION TECHNOLOGY  
SERVICES - OTHER SERVICES - OFFSETTING  
COLLECTIONS

Amount of offsetting collections for all information technology services from outside the Executive Branch including non-Federal government sources.

**RESEARCH AND DEVELOPMENT PROGRAMS — SPECIAL REQUIREMENTS**

**REQUIREMENTS:**

- Reports are not required when R&D level (budget authority, obligations, or outlays) is less than \$10 million for a given agency.
- Agency consolidated reports are required when R&D level is between \$10 million and \$150 million in an agency.
- Separate reports for bureaus and equivalent components plus agency consolidated reports are required when R&D level exceeds \$150 million in an agency.
- Separate crosscutting R&D reports are required for individual crosscutting areas exceeding \$1 million. A consolidated summary is required when the total amounts reported for crosscutting R&D activities exceed \$100 million.
- Data elements required for all agency consolidated reports and bureau/component reports, if applicable, are as follows.

**DATA ELEMENTS (AGENCY AND/OR BUREAU LEVELS):**

(INFO-R&D-OB-199) TOTAL OBLIGATIONS FOR CONDUCT OF RESEARCH AND  
DEVELOPMENT

Total amount of obligations incurred for the conduct of basic research, applied research, and development. Excludes obligations for R&D facility improvements and enhancements which are reported in INFO-R&D-OB-301.

(INFO-R&D-OB-103) BUDGET AUTHORITY FOR RESEARCH

Total amount of obligations incurred for basic research and applied research.

(INFO-R&D-OB-101) OBLIGATIONS FOR BASIC RESEARCH

Amount of obligations incurred for systematic study directed toward greater knowledge or understanding of the fundamental aspects of phenomena and of observable facts without specific applications towards processes or products in mind.

(INFO-R&D-OB-102) OBLIGATIONS FOR APPLIED RESEARCH

Amount of obligations incurred for systematic study to gain knowledge or understanding necessary for determining the means by which a recognized and specific need may be met.

(INFO-R&D-OB-104) OBLIGATIONS FOR DEVELOPMENT

Amount of obligations incurred for systematic application of knowledge towards the production of useful materials, devices, and systems or methods including design, development, and improvement of prototypes and new processes to meet specific requirements.

(INFO-R&D-OB-204) OBLIGATIONS FOR R&D PERFORMED BY COLLEGES AND UNIVERSITIES

Amount of obligations incurred for R&D performed by institutions engaged primarily in providing instruction for at least a 2-year program above the secondary school level. Included are colleges of liberal arts, schools of arts and sciences, professional schools, (such as in engineering and medicine), affiliated hospitals and associated institutes, and agricultural experimental stations (excludes federally-funded research and development centers). This is a subset of the outlays in INFO-R&D-OB-199.

(INFO-R&D-OB-301) OBLIGATIONS FOR R&D FACILITIES

Amount of obligations incurred for the acquisition, design, and construction of, or major repairs or alterations to physical facilities for use in R&D activities. Facilities include land, buildings, and fixed capital equipment regardless of whether the facilities are to be used by the government or by a private organization, and regardless of where title to the property may rest. Includes such fixed facilities as reactors, wind tunnels, and particle accelerators. Excludes expendable or moveable equipment (e.g., spectrometers, microscopes, office furniture and equipment), and predesign studies (e.g., those undertaken before commitment to a specific facility); these excluded amounts are reported in INFO-R&D-OB-199.

(INFO-R&D-OT-CC1) OUTLAYS FOR R&D CROSSCUTTING FUNCTION, \_\_\_  
(INFO-R&D-OT-CC2)  
(INFO-R&D-OT-CCN)

Amount of outlays for each R&D crosscutting area as designated by OMB.

## **RENTALS — SPECIAL REQUIREMENTS**

### **REQUIREMENTS:**

All agencies making rental payments to GSA (formerly known as Standard Level User Charges or SLUC) or to others (e.g., other Federal agencies or commercial landlords) in excess of \$1 million for space, structures and facilities, land, and building services (including extra services such as security or cleaning that agencies have requested in addition to the services provided by the basic rental charge) will provide the information described below. Other agencies will provide this information when requested by their OMB representative.

### **DATA ELEMENTS (AGENCY LEVEL):**

#### **(INFO-RENT-OB-3530-A5) TOTAL OBLIGATIONS FOR RENTAL PAYMENTS TO GSA**

Amount of total obligations incurred during the year for rental payments to GSA. (Sum of INFO-RENT-OB-3530-A3 and INFO-RENT-OB-3530-A4.)

#### **(INFO-RENT-OB-3530-A3) TOTAL GSA RENTAL AMOUNT WITHOUT ADJUSTMENTS**

Amount representing the sum of INFO-RENT-OB-3530-A3a and INFO-RENT-OB-3530-A3b.

#### **(INFO-RENT-OB-3530-A3a) GSA RENTAL AMOUNT FOR OFFICE SPACE WITHOUT ADJUSTMENTS**

Amount that the agency would have paid during the year to GSA for office space without any adjustments; it is computed by multiplying the average work space estimates for the year by the corresponding average rental rates.

#### **(INFO-RENT-OB-3530-A3b) GSA RENTAL AMOUNT FOR NON-OFFICE SPACE WITHOUT ADJUSTMENTS**

Amount that the agency would have paid during the year for nonoffice space without any adjustments; it is computed by multiplying the average work space estimates for the year by the corresponding average rental rates.

#### **(INFO-RENT-OB-3530-4) GSA RENTAL ADJUSTMENT**

Sum of INFO-RENT-OB-3530-4a, INFO-RENT-OB-3530-4b, and INFO-RENT-OB-3530-4c.

#### **(INFO-RENT-OB-3530-4a) GSA RENTAL ADJUSTMENT PER CONGRESSIONAL LIMITATION**

The amount representing the difference between the normally computed annual GSA rental amount and any congressional limitations for rental payments for an agency for the year.

#### **(INFO-RENT-OB-3530-4b) GSA RENTAL ADJUSTMENT FOR JOINT USE OF SPACE**

Amount billed by GSA for the year to an agency for its proportionate share for joint utilization of space with other users.

**(INFO-RENT-OB-3530-4c) GSA RENTAL ADJUSTMENT FOR OTHER REASONS**

Amount representing any other adjustments during the year to the GSA annual rental payments which was based on estimated average space and corresponding average rental rates.

**(INFO-RENT-OB-3530-6) OBLIGATION - GSA - RENTAL - FUNDING SOURCES**

Sum of INFO-RENT-OB-3530-6a and INFO-RENT-OB-3530-6b.

**(INFO-RENT-OB-3530-6a) OBLIGATIONS FOR RENTAL PAYMENTS TO GSA - DIRECT APPROPRIATION**

Amount representing the portion of the total obligations incurred during the year for rental payments to GSA which were charged to direct appropriation.

**(INFO-RENT-OB-3530-6b) OBLIGATIONS FOR RENTAL PAYMENTS TO GSA - OTHER FUNDING SOURCES**

Amount representing the portion of the total obligations incurred during the year for rental payments to GSA which were financed by other funding sources. Each source should be identified separately, e.g., reimbursements and revolving fund.

**(INFO-RENT-OB-3530-7) OBLIGATIONS - GSA - OTHER PAYMENTS**

Sum of INFO-RENT-OB-3530-7a and INFO-RENT-OB-3530-7b.

**(INFO-RENT-OB-3530-7a) OBLIGATIONS - EXTRA RENTAL SERVICES PROVIDED BY GSA**

Amount of obligations incurred during the year for any payments for extra services (e.g., cleaning, security, etc.) in GSA-controlled space beyond those services provided by the basic GSA rental rate.

**(INFO-RENT-OB-3530-7b) OBLIGATIONS - SUBLEASES OF GSA CONTROLLED SPACE**

Amount of obligations incurred during the year for reimbursements to be made to other agencies or bureaus for GSA-controlled space subleased by the agency but for which the other agencies or bureaus actually pay GSA.

**(INFO-RENT-OB-3530-B2) TOTAL OBLIGATIONS FOR RENTAL PAYMENTS - OTHER THAN GSA**

Total amount of obligations incurred during the year for rental of space, other structures and facilities, and land from non-Federal sources.

**(INFO-RENT-OB-3530-B1a) OBLIGATIONS FOR OFFICE SPACE RENTAL - OTHER THAN GSA**

Amount of obligations incurred during the year for rental of office space by an agency from non-Federal sources (e.g., commercial landlords, other governments, private owners, etc.).

(INFO-RENT-OB-3530-B1b) OBLIGATIONS FOR NON-OFFICE SPACE RENTAL -  
OTHER THAN GSA

Amount of obligations incurred during the year for rental of non-office space by an agency from non-Federal sources (e.g., commercial landlords, other governments, private owners, etc.).

(INFO-RENT-OB-3530-B1c) OBLIGATIONS FOR PARKING SPACE RENTAL - OTHER  
THAN GSA

Amount of obligations incurred during the year for rental of parking space by an agency from non-Federal sources (e.g., commercial landlords, other governments, private owners, etc.).

(INFO-RENT-OB-3530-B1d) OBLIGATIONS FOR OTHER LAND RENTAL - OTHER THAN  
GSA

Amount of obligations incurred during the year for rental of other land space by an agency from non-Federal sources (e.g., commercial landlords, other governments, private owners, etc.).

(INFO-RENT-OB-3530-B1e) OBLIGATIONS FOR OTHER RENTALS - OTHER THAN GSA

Amount of obligations incurred during the year for other rentals (e.g., other structure and facilities) by an agency from non-Federal sources (e.g., commercial landlords, other governments, private owners, etc.).

(INFO-RENT-OB-3530-B3) OBLIGATIONS - NON-GSA - OTHER PAYMENTS

Sum of INFO-RENT-OB-3530-B3a and INFO-RENT-OB-3530-B3b.

(INFO-RENT-OB-3530-B3a) OBLIGATIONS FOR EXTRA RENTAL SERVICES  
PROVIDED BY OTHER THAN GSA

Amount of obligations incurred during the year for any payments for extra services (e.g., cleaning, security, etc.) in space obtained from non-Federal sources beyond those services provided by the basic rental rate.

(INFO-RENT-OB-3530-B3b) OBLIGATIONS FOR SUBLEASES OF OTHER THAN  
GSA-CONTROLLED SPACE

Amount of obligations incurred during the year for reimbursements to other agencies or bureaus for any non-GSA space which the other agencies own or for which those agencies pay non-Federal sources.

**FORMULA GRANT-IN-AID PROGRAMS — SPECIAL REQUIREMENTS**

**REQUIREMENTS:**

Required of any agency that administers a Federal formula grant-in-aid program.

**RELEVANT DEFINITION:**

FORMULA GRANTS are those grants which are distributed to eligible recipients based on a formula as stipulated in the program legislation.

**DATA ELEMENT (EACH PROGRAM):**

The percentage share of obligations by each State, District of Columbia, and Indian tribe set-asides.

To compute the percentage, the following data elements are required:

(INFO-FGR-OB-01) OBLIGATION - FORMULA GRANTS - FOR EACH STATE

Amount of obligations for each formula grant for each State.

(INFO-FGR-OB-02) OBLIGATION - FORMULA GRANTS - DISTRICT OF COLUMBIA

Amount of obligations for each formula grant for the District of Columbia.

(INFO-FGR-OB-03) OBLIGATION - FORMULA GRANTS - INDIAN TRIBE SET-ASIDE

Amount of obligations for each formula grant for each Indian tribe set-aside.

***MOTOR VEHICLES — SPECIAL REQUIREMENTS***

**REQUIREMENTS:**

Required of any agency that operates at least 300 motor vehicles (TVA, Postal Service, and the Postal Rate Commission are exempted).

**RELEVANT DEFINITION:**

MOTOR VEHICLES are any vehicles that are self-propelled or drawn by mechanical power, except that the term does not include any vehicle designed or used for military field training, combat, or tactical purposes, or any other special purpose vehicle exempted by the Administrator of the General Services Administration.

**DATA ELEMENT:**

(INFO-VEH-OB-01) OBLIGATION - MOTOR VEHICLES

Amount of total obligations for the agency for motor vehicle acquisition, operation, maintenance, leasing and disposal, including Government-owned, leased, and privately owned vehicles used for official business.

BUDGET-RELATED INFORMATION  
INVENTORY OF CENTRAL AGENCY REQUIREMENTS  
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**EXHIBIT D-5:  
OUTLAYS AND OTHER DISBURSEMENTS**

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**SOURCE OF REQUIREMENTS FOR DATA ELEMENTS IN EXHIBIT D-5**

OMB CIRCULAR NO. A-11 (PROGRAM AND FINANCING SCHEDULE; BPS DATA SECTIONS A AND C; JUSTIFICATIONS AND OTHER REPORTING REQUIREMENTS; AND ADDITIONAL INFORMATION REQUIRED IN SUPPORT OF BUDGET)

OMB CIRCULAR NO. A-34 (SF 133, REPORT ON BUDGET EXECUTION, AND OUTLAY REPORTS BY AGENCY AND PROGRAM COVERAGE)

SF 224, STATEMENT OF TRANSACTIONS

(For explanations for the codings assigned to the data elements, please refer to the Introduction to Exhibit D.)

INVENTORY OF CENTRAL AGENCY REQUIREMENTS  
FOR FINANCIAL INFORMATION  
STANDARD TERMS AND DEFINITIONS

***OUTLAYS AND OTHER DISBURSEMENTS***

***LISTING OF STANDARD DATA ELEMENT TITLES:***

***OUTLAYS***

(11-87.00) OUTLAYS - GROSS

(11-90.00)(34-14) (224-TC61)  
OUTLAYS

**ADDITIONAL OUTLAY/DISBURSEMENT INFORMATION (REQUIRED ON SF 224,  
STATEMENT OF TRANSACTIONS; NOT LISTED ELSEWHERE)**

(224-TC61)	DISBURSEMENTS FROM "F" CLEARING ACCOUNTS
(224-TC61)	DISBURSEMENT FROM DEPOSIT FUND ACCOUNTS
(224-TC61)	LOAN PROGRAM DISBURSEMENTS
(224-TC61/XX)	DISBURSEMENTS FOR CLOSED ACCOUNTS
(224-2-L1)	TOTAL PAYMENT TRANSACTIONS ACCOMPLISHED
(224-2-L1a)	TOTAL PAYMENT TRANSACTIONS - REPORTING MONTH
(224-2-L1b)	TOTAL PAYMENT TRANSACTIONS - PRIOR MONTH

**OUTLAYS FEDERAL VS. GRANT PROGRAMS/INVESTMENT VS. NONINVESTMENT PROGRAMS**

(BPS-A-90.00-F)	OUTLAYS - DIRECT FEDERAL PROGRAMS
(BPS-C-1100-03)	OUTLAYS - INVESTMENT - DIRECT LOANS TO STATE AND LOCAL GOVERNMENTS
(BPS-C-1100-04)	OUTLAYS - INVESTMENT - DIRECT LOANS TO OTHER BORROWERS
(BPS-C-1200-04)	OUTLAYS - INVESTMENT - OTHER FINANCIAL INVESTMENTS - DIRECT FEDERAL PROGRAMS
(BPS-C-1311-04)	OUTLAYS - INVESTMENT - CONSTRUCTION AND REHABILITATION OF R&D FACILITIES -DIRECT FEDERAL PROGRAMS
(BPS-C-1312-04)	OUTLAYS - INVESTMENT - OTHER CONSTRUCTION AND REHABILITATION - DIRECT FEDERAL PROGRAMS
(BPS-C-1321-04)	OUTLAYS - INVESTMENT - MAJOR EQUIPMENT FOR R&D - DIRECT FEDERAL PROGRAMS
(BPS-C-1322-04)	OUTLAYS - INVESTMENT - OTHER MAJOR EQUIPMENT - DIRECT FEDERAL PROGRAMS
(BPS-C-1330-04)	OUTLAYS - INVESTMENT - COMMODITY INVENTORIES - DIRECT FEDERAL PROGRAMS
(BPS-C-1340-04)	OUTLAYS - INVESTMENTS - OTHER PHYSICAL ASSETS - DIRECT FEDERAL PROGRAMS
(BPS-C-1410-14)	OUTLAYS - INVESTMENTS - CONDUCT OF BASIC RESEARCH - DIRECT FEDERAL PROGRAMS
(BPS-C-1420-24)	OUTLAYS - INVESTMENTS - CONDUCT OF APPLIED RESEARCH - DIRECT FEDERAL PROGRAMS
(BPS-C-1430-34)	OUTLAYS - INVESTMENTS - CONDUCT OF DEVELOPMENT - DIRECT FEDERAL PROGRAMS
(BPS-C-1510-04)	OUTLAYS - INVESTMENTS - CONDUCT OF EDUCATION AND TRAINING - DIRECT FEDERAL PROGRAMS
(BPS-C-1600-04)	OUTLAYS - INVESTMENTS - COLLECTION OF INFORMATION - DIRECT FEDERAL PROGRAMS
(BPS-C-1700-04)	OUTLAYS - INVESTMENTS - INTERNATIONAL DEVELOPMENT
(BPS-C-2000-04)	OUTLAYS - NON-INVESTMENT - DIRECT FEDERAL PROGRAMS

(BPS-A-99.00-G)	OUTLAYS - GRANTS TO STATE AND LOCAL GOVERNMENTS
(BPS-C-1311-01)	OUTLAYS - INVESTMENT - CONSTRUCTION AND REHABILITATION OF R&D FACILITIES - GRANT-IN-AID
(BPS-C-1312-01)	OUTLAYS - INVESTMENT - CONSTRUCTION AND REHABILITATION - GRANT-IN-AID
(BPS-C-1321-01)	OUTLAYS - INVESTMENT - MAJOR EQUIPMENT FOR R&D - GRANT-IN-AID
(BPS-C-1322-01)	OUTLAYS - INVESTMENT - OTHER MAJOR EQUIPMENT - GRANT-IN-AID
(BPS-C-1340-01)	OUTLAYS - INVESTMENTS - OTHER PHYSICAL ASSETS - GRANT-IN-AID
(BPS-C-1410-11)	OUTLAYS - INVESTMENTS - CONDUCT OF BASIC RESEARCH - GRANT-IN-AID
(BPS-C-1420-21)	OUTLAYS - INVESTMENTS - CONDUCT OF APPLIED RESEARCH - GRANT-IN-AID
(BPS-C-1430-31)	OUTLAYS - INVESTMENTS - CONDUCT OF DEVELOPMENT - GRANT-IN-AID
(BPS-C-1510-01)	OUTLAYS - INVESTMENTS - CONDUCT OF EDUCATION AND TRAINING - GRANT-IN-AID
(BPS-C-1600-01)	OUTLAYS - INVESTMENTS - COLLECTION OF INFORMATION - GRANT-IN-AID
(BPS-C-2000-01)	OUTLAYS - NON-INVESTMENT - OTHER THAN SHARED REVENUES - GRANT-IN-AID
(BPS-C-2000-02)	OUTLAYS - NON-INVESTMENT - SHARED REVENUES - GRANT-IN-AID

**OUTLAYS - PRESIDENTIAL POLICY - CURRENT AND PERMANENT AUTHORITY**  
**(Amounts are reported by subfunction code.)**

(BPS-A-9111-OT-D) OUTLAYS - NEW CURRENT AUTHORITY - DISCRETIONARY

(BPS-A-9111-OT-M) OUTLAYS - NEW CURRENT AUTHORITY - MANDATORY -  
APPROPRIATIONS COMMITTEE

(BPS-A-9111-OT-U) OUTLAYS - NEW CURRENT AUTHORITY - MANDATORY,  
AUTHORIZING COMMITTEE

(BPS-A-9121-OT-D) OUTLAYS - BALANCES OF CURRENT BUDGET AUTHORITY  
FROM PRECEDING YEAR - NON-DEFENSE - DISCRETIONARY

(BPS-A-9121-OT-M) OUTLAYS - BALANCES OF CURRENT BUDGET AUTHORITY  
FROM PRECEDING YEAR - NON-DEFENSE - MANDATORY,  
APPROPRIATIONS COMMITTEE

(BPS-A-9121-OT-U) OUTLAYS - BALANCES OF CURRENT BUDGET AUTHORITY  
FROM PRECEDING YEAR - NON-DEFENSE - MANDATORY,  
AUTHORIZING COMMITTEE

(BPS-A-9131-OT-D) OUTLAYS - OBLIGATED BALANCE OF CURRENT BUDGET  
AUTHORITY FROM PRECEDING YEAR - DEFENSE -  
DISCRETIONARY

(BPS-A-9131-OT-M) OUTLAYS - OBLIGATED BALANCE OF CURRENT BUDGET  
AUTHORITY FROM PRECEDING YEAR - DEFENSE -  
MANDATORY, APPROPRIATIONS COMMITTEE

(BPS-A-9131-OT-U) OUTLAYS - OBLIGATED BALANCE OF CURRENT BUDGET  
AUTHORITY FROM PRECEDING YEAR - DEFENSE -  
MANDATORY, AUTHORIZING COMMITTEE

(BPS-A-9141-OT-D) OUTLAYS - UNOBLIGATED BALANCE OF CURRENT BUDGET  
AUTHORITY FROM PRECEDING YEAR - DEFENSE -  
DISCRETIONARY

(BPS-A-9141-OT-M) OUTLAYS - UNOBLIGATED BALANCE OF CURRENT BUDGET  
AUTHORITY FROM PRECEDING YEAR - DEFENSE -  
MANDATORY, APPROPRIATIONS COMMITTEE

(BPS-A-9141-OT-U) OUTLAYS - UNOBLIGATED BALANCE OF CURRENT BUDGET  
AUTHORITY FROM PRECEDING YEAR - DEFENSE -  
MANDATORY, AUTHORIZING COMMITTEE

(BPS-A-9211-OT-D) OUTLAYS - NEW PERMANENT AUTHORITY -  
DISCRETIONARY

(BPS-A-9211-OT-M) OUTLAYS - NEW PERMANENT AUTHORITY - MANDATORY,  
APPROPRIATIONS COMMITTEE

(BPS-A-9211-OT-U) OUTLAYS - NEW PERMANENT AUTHORITY - MANDATORY,  
AUTHORIZING COMMITTEE

(BPS-A-9221-OT-D) OUTLAYS - BALANCES OF PERMANENT BUDGET  
AUTHORITY FROM PRECEDING YEAR - NON-DEFENSE -  
DISCRETIONARY

(BPS-A-9221-OT-M) OUTLAYS - BALANCES OF PERMANENT BUDGET  
AUTHORITY FROM PRECEDING YEAR - NON-DEFENSE -  
MANDATORY, APPROPRIATIONS COMMITTEE

(BPS-A-9221-OT-U) OUTLAYS - BALANCES OF PERMANENT BUDGET  
AUTHORITY FROM PRECEDING YEAR - NON-DEFENSE -  
MANDATORY, AUTHORIZING COMMITTEE

(BPS-A-9231-OT-D) OUTLAYS - OBLIGATED BALANCE OF PERMANENT BUDGET  
AUTHORITY FROM PRECEDING YEAR - DEFENSE -  
DISCRETIONARY

(BPS-A-9231-OT-M) OUTLAYS - OBLIGATED BALANCE OF PERMANENT BUDGET  
AUTHORITY FROM PRECEDING YEAR - DEFENSE -  
MANDATORY, APPROPRIATIONS COMMITTEE

(BPS-A-9231-OT-U) OUTLAYS - OBLIGATED BALANCE OF PERMANENT BUDGET  
AUTHORITY FROM PRECEDING YEAR - DEFENSE -  
MANDATORY, AUTHORIZING COMMITTEE

(BPS-A-9241-OT-D) OUTLAYS - UNOBLIGATED BALANCE OF PERMANENT  
BUDGET AUTHORITY FROM PRECEDING YEAR - DEFENSE -  
DISCRETIONARY

(BPS-A-9241-OT-M) OUTLAYS - UNOBLIGATED BALANCES OF PERMANENT  
BUDGET AUTHORITY FROM PRECEDING YEAR - DEFENSE -  
MANDATORY, APPROPRIATIONS COMMITTEE

(BPS-A-9141-OT-U) OUTLAYS - UNOBLIGATED BALANCE OF PERMANENT  
BUDGET AUTHORITY FROM PRECEDING YEAR - DEFENSE -  
MANDATORY, AUTHORIZING COMMITTEE

**OUTLAY LIMITATIONS**

(BPS-A-9701-OT-D)	OUTLAYS - NEW LIMITATIONS ON ADMINISTRATIVE AND OTHER EXPENSES - DISCRETIONARY
(BPS-A-9701-OT-M)	OUTLAYS - NEW LIMITATION ON ADMINISTRATIVE AND OTHER EXPENSES - MANDATORY, APPROPRIATIONS COMMITTEE
(BPS-A-9701-OT-U)	OUTLAYS - NEW LIMITATIONS ON ADMINISTRATIVE AND OTHER EXPENSES - MANDATORY, AUTHORIZING COMMITTEE
(BPS-A-9706-OT-D)	OUTLAYS - NEW LIMITATION ON OBLIGATIONS - PROGRAM LEVEL - DISCRETIONARY
(BPS-A-9706-OT-M)	OUTLAYS - NEW LIMITATION ON OBLIGATIONS - PROGRAM LEVEL - MANDATORY, APPROPRIATIONS COMMITTEE
(BPS-A-9706-OT-U)	OUTLAYS - NEW LIMITATIONS ON OBLIGATIONS - PROGRAM LEVEL - MANDATORY, AUTHORIZING COMMITTEE
(BPS-A-9707-OT-D)	OUTLAYS - NEW LIMITATION ON OBLIGATIONS - DIRECT LOAN ACTIVITY - DISCRETIONARY
(BPS-A-9707-OT-M)	OUTLAYS - NEW LIMITATION ON OBLIGATIONS - DIRECT LOAN ACTIVITY - MANDATORY, APPROPRIATIONS COMMITTEE
(BPS-A-9707-OT-U)	OUTLAYS - NEW LIMITATION ON OBLIGATIONS - DIRECT LOAN ACTIVITY - MANDATORY, AUTHORIZING COMMITTEE
(BPS-A-9708-OT-D)	OUTLAYS - NEW LIMITATION ON COMMITMENT - LOAN GUARANTEE - DISCRETIONARY
(BPS-A-9708-OT-M)	OUTLAYS - NEW LIMITATION ON COMMITMENT - LOAN GUARANTEE - MANDATORY, APPROPRIATIONS COMMITTEE
(BPS-A-9708-OT-U)	OUTLAYS - NEW LIMITATION ON COMMITMENT - LOAN GUARANTEE - MANDATORY, AUTHORIZING COMMITTEE
(BPS-A-9709-OT-D)	OUTLAYS - NEW LIMITATION FOR OTHERS - DISCRETIONARY
(BPS-A-9709-OT-M)	OUTLAYS - NEW LIMITATIONS FOR OTHERS - MANDATORY, APPROPRIATIONS COMMITTEE
(BPS-A-9709-OT-U)	OUTLAYS - NEW LIMITATION FOR OTHERS - MANDATORY, AUTHORIZING COMMITTEE
(BPS-A-9801-OT-D)	OUTLAYS - PRIOR LIMITATION ON ADMINISTRATIVE AND OTHER EXPENSES - DISCRETIONARY

(BPS-A-9801-OT-M)	OUTLAYS - PRIOR LIMITATION ON ADMINISTRATE AND OTHER EXPENSES - MANDATORY, APPROPRIATIONS COMMITTEE
(BPS-A-9801-OT-U)	OUTLAYS - PRIOR LIMITATION ON ADMINISTRATIVE AND OTHER EXPENSES - MANDATORY, AUTHORIZING COMMITTEE
(BPS-A-9806-OT-D)	OUTLAYS - PRIOR LIMITATION ON OBLIGATIONS - PROGRAM LEVEL - DISCRETIONARY
(BPS-A-9806-OT-M)	OUTLAYS - PRIOR LIMITATION ON OBLIGATIONS - PROGRAM LEVEL - MANDATORY, APPROPRIATIONS COMMITTEE
(BPS-A-9806-OT-U)	OUTLAYS - PRIOR LIMITATION ON OBLIGATIONS - PROGRAM LEVEL - MANDATORY, AUTHORIZING COMMITTEE
(BPS-A-9807-OT-D)	OUTLAYS - PRIOR LIMITATION ON OBLIGATIONS - DIRECT LOAN ACTIVITY - DISCRETIONARY
(BPS-A-9807-OT-M)	OUTLAYS - PRIOR LIMITATION ON OBLIGATIONS - DIRECT LOAN ACTIVITY - MANDATORY, APPROPRIATIONS COMMITTEE
(BPS-A-9807-OT-U)	OUTLAYS - PRIOR LIMITATION ON OBLIGATIONS - DIRECT LOAN ACTIVITY - MANDATORY, AUTHORIZING COMMITTEE
(BPS-A-9808-OT-D)	OUTLAYS - PRIOR LIMITATION ON COMMITMENT - LOAN GUARANTEE - DISCRETIONARY
(BPS-A-9808-OT-M)	OUTLAYS - PRIOR LIMITATION ON COMMITMENT - LOAN GUARANTEE - MANDATORY, APPROPRIATIONS COMMITTEE
(BPS-A-9808-OT-U)	OUTLAYS - PRIOR LIMITATION ON COMMITMENT - LOAN GUARANTEE - MANDATORY, AUTHORIZING COMMITTEE
(BPS-A-9809-OT-D)	OUTLAYS - PRIOR LIMITATION FOR OTHERS - DISCRETIONARY
(BPS-A-9809-OT-M)	OUTLAYS - PRIOR LIMITATIONS FOR OTHERS - MANDATORY, APPROPRIATIONS COMMITTEE
(BPS-A-9809-OT-U)	OUTLAYS - PRIOR LIMITATION FOR OTHERS - MANDATORY, AUTHORIZING COMMITTEE

**OUTLAY AGENCY AND PROGRAM COVERAGE (BUREAU LEVEL)**

Funds appropriated to the President  
Department of Agriculture  
Department of Commerce  
Department of Defense, Military  
Department of Defense, Civil  
Department of Education  
Department of Energy  
Department of Health and Human Services  
Department of Housing and Urban Development  
Department of the Interior  
Department of Justice  
Department of Labor  
Department of State  
Department of Transportation  
Department of the Treasury  
Department of Veteran Affairs  
Environmental Protection Agency  
General Services Administration  
National Aeronautics and Space Administration  
Office of Personnel Management  
Small Business Administration  
District of Columbia  
Export-Import Bank  
Federal Deposit Insurance Corporation  
Federal Home Loan Bank Board  
National Science Foundation  
Postal Service (Payment to Postal Service Fund)  
Railroad Retirement Board  
Tennessee Valley Authority

**Other Independent Agencies:**

ACTION  
Administrative Conference of the United States  
Advisory Committee on Federal Pay  
Advisory Council on Historic Preservation  
American Battle Monuments Commission  
Architectural and Transportation Barriers Compliance Board  
Arms Control and Disarmament Agency  
Barry Goldwater Scholarship and Excellence in Education Foundation  
Board for International Broadcasting  
Central Intelligence Agency  
Commission of Fine Arts  
Commission on Civil Rights  
Committee for Purchase from the Blind and Other Severely Handicapped  
Commodity Futures Trading Commission  
Community Services Administration  
Consumer Product Safety Commission  
Corporation for Public Broadcasting  
Court of Veterans Appeals  
District of Columbia

Equal Employment Opportunity Commission  
Export-Import Bank of the United States  
Farm Credit Administration  
Farm Credit System Assistance Board  
Federal Communications Commission  
Federal Deposit Insurance Corporation  
Federal Election Commission  
Federal Emergency Management Agency  
Federal Housing Finance Board  
Federal Labor Relations Authority  
Federal Maritime Commission  
Federal Mediation and Conciliation Service  
Federal Mine Safety and Health Review Commission  
Federal Trade Commission  
Harry S Truman Scholarship Foundation  
Historical and Memorial Agencies  
Institute of American Indian and Alaska Native Culture and Arts Development  
Intelligence Community Staff

Intragovernmental Agencies:

Advisory Commission on Intergovernmental Relations  
Appalachian Regional Commission  
Delaware River Basin Commission  
Interstate Commission on the Potomac River Basin  
Susquehanna River Basin Commission  
Washington Metropolitan Area Transit Authority  
International Trade Commission  
Interstate Commerce Commission  
James Madison Memorial Fellowship Foundation  
Japan-United States Friendship Commission  
Legal Services Corporation  
Marine Mammal Commission  
Merit Systems Protection Board  
Office of the Special Counsel, Merit Systems Protection Board  
National Afro-American History and Culture Commission  
National Archives and Records Administration  
National Capital Planning Commission  
National Commission on Agricultural Finance  
National Commission on Libraries and Information Science  
National Commission on Migrant Education  
National Council on Disabilities  
National Credit Union Administration  
National Foundation for the Arts and the Humanities  
National Endowment for the Arts  
National Endowment for the Humanities  
Institute of Museum Services  
National Institute of Building Sciences  
National Labor Relations Board  
National Mediation Board  
National Science Foundation  
National Transportation Safety Board  
Neighborhood Reinvestment Corporation

Nuclear Regulatory Commission  
Occupational Safety and Health Review Commission  
Panama Canal Commission  
Pennsylvania Avenue Redevelopment Corporation  
Postal Service  
Railroad Retirement Board  
Resolution Trust Corporation  
Securities and Exchange Commission  
Selective Service System  
Smithsonian Institution  
Temporary Study Commissions  
Tennessee Valley Authority  
United States Holocaust Memorial Council  
United States Information Agency  
United States Institute of Peace  
United States Railway Association  
United States Sentencing Commission  
Water Resources Council

Off-Budget Agencies:

Postal Service  
Social Security Administration (HHS)

**DRUG CONTROL PROGRAMS - SPECIAL REQUIREMENTS**

**DATA ELEMENTS (AGENCY LEVEL):**

- (INFO-DRG-OT-100) TOTAL OUTLAYS MADE FOR ALL AGENCY PROGRAMS/"PROGRAM ACTIVITIES" WITH DRUG CONTROL ACTIVITIES
- (INFO-DRG-OT-110) OUTLAYS MADE IN EACH AGENCY PROGRAM/"PROGRAM ACTIVITY" WITH DRUG CONTROL ACTIVITIES
- (INFO-DRG-OT-200) TOTAL OUTLAYS MADE FOR DRUG CONTROL ACTIVITIES BY THE AGENCY
- (INFO-DRG-OT-210) OUTLAYS MADE FOR DRUG CONTROL ACTIVITIES IN EACH AGENCY PROGRAM/"PROGRAM ACTIVITY"

**DATA ELEMENTS (BUDGET ACCOUNT LEVEL):**

- (INFO-DRG-OT-001) OUTLAY - DRUG CONTROL - INTERDICTION
- (INFO-DRG-OT-002) OUTLAY - DRUG CONTROL - INVESTIGATIONS
- (INFO-DRG-OT-003) OUTLAY - DRUG CONTROL - INTERNATIONAL
- (INFO-DRG-OT-004) OUTLAY - DRUG CONTROL - PROSECUTION
- (INFO-DRG-OT-005) OUTLAY - DRUG CONTROL - CORRECTIONS
- (INFO-DRG-OT-006) OUTLAY - DRUG CONTROL - INTELLIGENCE
- (INFO-DRG-OT-007) OUTLAY - DRUG CONTROL - STATE AND LOCAL ASSISTANCE
- (INFO-DRG-OT-008) OUTLAY - DRUG CONTROL - RESEARCH AND DEVELOPMENT
- (INFO-DRG-OT-009) OUTLAY - DRUG CONTROL - REGULATORY AND COMPLIANCE
- (INFO-DRG-OT-010) OUTLAY - DRUG CONTROL - PREVENTION
- (INFO-DRG-OT-011) OUTLAY - DRUG CONTROL - TREATMENT

**RESEARCH AND DEVELOPMENT PROGRAMS SPECIAL REQUIREMENTS**

**DATA ELEMENTS (AGENCY AND/OR BUREAU LEVELS):**

(INFO-R&D-OT-199)	TOTAL OUTLAYS FOR CONDUCT OF RESEARCH AND DEVELOPMENT
(INFO-R&D-OT-103)	OUTLAYS FOR RESEARCH
(INFO-R&D-OT-101)	OUTLAYS FOR BASIC RESEARCH
(INFO-R&D-OT-102)	OUTLAYS FOR APPLIED RESEARCH
(INFO-R&D-OT-104)	OUTLAYS FOR DEVELOPMENT
(INFO-R&D-OT-204)	OUTLAYS FOR R&D PERFORMED BY COLLEGES AND UNIVERSITIES
(INFO-R&D-OT-301)	OUTLAYS FOR R&D FACILITIES
(INFO-R&D-OB-CC1) (INFO-R&D-OB-CC2) (INFO-R&D-OB-CCN)	OBLIGATIONS FOR R&D CROSSCUTTING FUNCTION, _____

***MOTOR VEHICLES SPECIAL REQUIREMENTS***

**DATA ELEMENT (AGENCY LEVEL):**

(INFO-VEH-OT-01)

OUTLAY - MOTOR VEHICLES

**MANAGEMENT INFORMATION; HIGH RISK AREAS SPECIAL REQUIREMENTS**

**DATA ELEMENTS (AGENCY LEVEL):**

(INFO-MHR-OT-100) TOTAL OUTLAYS FOR HIGH RISK AREA, \_\_\_\_\_  
(INFO-MHR-OT-101) OUTLAYS FOR HIGH RISK AREA, \_\_\_\_\_, PLANNING  
(INFO-MHR-OT-102) OUTLAYS FOR HIGH RISK AREA, \_\_\_\_\_, IMPLEMENTING  
(INFO-MHR-OT-103) OUTLAYS FOR HIGH RISK AREA, \_\_\_\_\_, VALIDATING  
(INFO-MHR-OT-121) OUTLAYS FOR HIGH RISK AREA, \_\_\_\_\_,  
(INFO-MHR-OT-122) BUDGET ACCOUNT \_\_\_\_\_, ACCOUNT TITLE  
(INFO-MHR-OT-12N) \_\_\_\_\_

**MANAGEMENT INFORMATION: MANAGEMENT CONTROL SPECIAL REQUIREMENTS**

**DATA ELEMENTS (AGENCY LEVEL):**

(INFO-MMC-OT-100)	TOTAL OUTLAYS FOR MANAGEMENT CONTROL
(INFO-MMC-OT-111)	OUTLAYS CENTRAL MANAGEMENT CONTROL STAFF
(INFO-MMC-OT-112)	OUTLAYS CENTRAL AUDIT FOLLOW-UP STAFF
(INFO-MMC-OT-121)	OUTLAYS SUPPORT MANAGEMENT CONTROL STAFF
(INFO-MMC-OT-122)	OUTLAYS SUPPORT AUDIT FOLLOW-UP STAFF

**MANAGEMENT INFORMATION: FINANCIAL MANAGEMENT SYSTEMS SPECIAL REQUIREMENTS**

**DATA ELEMENTS (AGENCY LEVEL):**

(INFO-MFM-OT-00)	OUTLAYS - FINANCIAL MANAGEMENT SYSTEMS
(INFO-MFM-OT-01)	OUTLAYS - FINANCIAL MANAGEMENT SYSTEMS - PRIMARY
(INFO-MFM-OT-02)	OUTLAYS - FINANCIAL MANAGEMENT SYSTEMS - ADMINISTRATIVE
(INFO-MFM-OT-03)	OUTLAYS - FINANCIAL MANAGEMENT SYSTEMS - PROGRAM

**FEDERAL FACILITIES ENVIRONMENTAL CLEANUP AND COMPLIANCE SPECIAL REQUIREMENTS**

**DATA ELEMENTS (AGENCY AND/OR BUREAU LEVEL):**

(INFO-ENV-OT-001)	OUTLAYS, CORRECTIVE ACTION, RCRA
(INFO-ENV-OT-002)	OUTLAYS, LARGE CLOSURES, RCRA
(INFO-ENV-OT-003)	OUTLAYS, NPL SITES, CERCLA
(INFO-ENV-OT-004)	OUTLAYS, NON-NPL SITES, CERCLA
(INFO-ENV-OT-005)	OUTLAYS, SITE STUDIES, RCRA
(INFO-ENV-OT-006)	OUTLAYS, SMALL CLOSURES, RCRA
(INFO-ENV-OT-007)	OUTLAYS, LUST, RCRA
(INFO-ENV-OT-008)	OUTLAYS, SITE STUDIES, CERCLA
(INFO-ENV-OT-009)	OUTLAYS, AIR POLLUTION CONTROLS, CAA
(INFO-ENV-OT-010)	OUTLAYS, WATER POLLUTION CONTROLS, CWA

INVENTORY OF CENTRAL AGENCY REQUIREMENTS  
FOR FINANCIAL INFORMATION  
STANDARD TERMS AND DEFINITIONS

**OUTLAYS AND OTHER DISBURSEMENTS**

**LISTING OF STANDARD DATA ELEMENT TITLES**

**OUTLAYS**

(11-87.00) OUTLAYS - GROSS

Amount representing the sum of payments from the account (without adjustment for offsetting collections. This data element is used only when offsetting collections are credited to the account.

(11-90.00)(34-14) (224-TC61)  
OUTLAYS

Amount generally representing the sum of payments less offsetting collections and other adjustments. However, in some situations, outlays are reported when obligations are liquidated in other ways. For example, outlays are reported for the gross amount of federal employees pay, even though the checks are issued net of such payroll deductions as taxes and savings bonds. When bonds, debentures, monetary credits, or notes are listed in lieu of cash to pay obligations, outlays are reported when securities are issued. Outlays are reported for asset sales on credit terms. Interest on public debt is recorded as an outlay on accrual rather than cash basis, an exception being interest on government account securities which is computed on a cash basis. For accounts that are credited with offsetting collections, the data element should be OUTLAYS - NET.

**ADDITIONAL OUTLAY/DISBURSEMENT INFORMATION (REQUIRED ON SF 224,  
STATEMENT OF TRANSACTIONS; NOT LISTED ELSEWHERE)**

(224-TC61) DISBURSEMENTS FROM F CLEARING ACCOUNTS

Amount of all disbursements from clearing accounts established to temporarily hold general, special, or trust collections pending clearance to the applicable receipt or expenditure account in the budget. Reflects all charges to appropriations and fund accounts net of refunds, reimbursements, and adjustments.

(224-TC61) DISBURSEMENT FROM DEPOSIT FUND ACCOUNTS

Net amount of all charges and credits to deposit fund accounts. Transactions pertaining to the deposit fund accounts do not affect the U.S. Budget and are not considered as budget outlays or budget receipts.

(224-TC61) LOAN PROGRAM DISBURSEMENTS

Amount of all cash disbursements made for loans net of repayments (exclude repayments reported as receipts for revolving fund or receipt accounts) and other adjustments.

(224-TC-61/XX) DISBURSEMENTS FOR CLOSED ACCOUNTS

Amount of disbursements from an unexpired account for obligation of closed accounts.

(224-2-L1) TOTAL PAYMENT TRANSACTIONS ACCOMPLISHED

Amount of net totals of all charges and credits represented by voucher-schedules and documentation (SF 1166, SF 1098, SF 1096, SF 1184e, and other similar forms) processed by Treasury disbursing centers.

(224-2-L1a) TOTAL PAYMENT TRANSACTIONS - REPORTING MONTH

Amount of net totals of all charges and credits represented by voucher-schedules and documentation processed by Treasury disbursing centers during the reporting month.

(224-2-L1b) TOTAL PAYMENT TRANSACTIONS - PRIOR MONTH

Amount of reporting month's adjustments or corrections to net totals of all charges and credits represented by voucher-schedules and documentation processed by Treasury disbursing centers in the prior month.

**OUTLAYS FEDERAL VS. GRANT PROGRAMS/INVESTMENT VS. NONINVESTMENT PROGRAMS**

(BPS-A-90.00-F) OUTLAYS - DIRECT FEDERAL PROGRAMS

Amount paid out by Federal agencies for purpose other than providing grant-in-aid, including shared revenues, to State and local governments.

(BPS-C-1100-03) OUTLAYS - INVESTMENT - DIRECT LOANS TO STATE AND LOCAL GOVERNMENTS

Amount of the change in direct loans outstanding to State and local governments during a fiscal year. (i.e., the amount of loans outstanding at the start of the year less the amount of loans outstanding at the end of the year). For BPS-C purpose, this data element is classified separately from Direct Federal Programs as a major category called Loans and Repayable Advances to State and Local Governments. For BPS-A, it is included in the category of Direct Federal Programs.

(BPS-C-1100-04) OUTLAYS - INVESTMENT - DIRECT LOANS TO OTHER BORROWERS

Amount of the change in direct loans outstanding to all borrowers excluding State and local governments during a fiscal year. (i.e. the amount of loans outstanding at the start of the year less the amount of loans outstanding at the end of the year).

(BPS-C-1200-04) OUTLAYS - INVESTMENT - OTHER FINANCIAL INVESTMENTS - DIRECT FEDERAL PROGRAMS

Amount of financial investments in international organizations and quasi-public credit programs. Includes capital subscriptions to mixed-ownership enterprises and international financial organizations.

(BPS-C-1311-04)                    **OUTLAYS - INVESTMENT - CONSTRUCTION AND REHABILITATION OF R&D FACILITIES -DIRECT FEDERAL PROGRAMS**

Amount of direct Federal programs for construction and rehabilitation of R&D facilities. Construction and rehabilitation means the design and production of fixed works and structures or substantial alterations to such structures or land. Included are new works and major additions, alterations, improvements to and replacements of existing works. Excluded are preliminary surveys, maintenance, repair, administration of such facilities and other Federal administrative expenses.

(BPS-C-1312-04)                    **OUTLAYS - INVESTMENT - OTHER CONSTRUCTION AND REHABILITATION - DIRECT FEDERAL PROGRAMS**

Amounts of direct Federal programs for the construction and rehabilitation of non-R&D facilities.

(BPS-C-1321-04)                    **OUTLAYS - INVESTMENT - MAJOR EQUIPMENT FOR R&D - DIRECT FEDERAL PROGRAMS**

Amount of direct Federal programs for the acquisition of major R&D equipment.

(BPS-C-1322-04)                    **OUTLAYS - INVESTMENT - OTHER MAJOR EQUIPMENT - DIRECT FEDERAL PROGRAMS**

Amount of direct Federal programs for the acquisition of major non-R&D equipment.

(BPS-C-1330-04)                    **OUTLAYS - INVESTMENT - COMMODITY INVENTORIES - DIRECT FEDERAL PROGRAMS**

Amount of direct Federal programs for federally-owned commodities held for resale or in stockpiles.

(BPS-C-1340-04)                    **OUTLAYS - INVESTMENTS - OTHER PHYSICAL ASSETS - DIRECT FEDERAL PROGRAMS**

Amount of direct Federal programs for the acquisition of physical assets other than construction, major equipment, and commodity inventory.

(BPS-C-1410-14)                    **OUTLAYS - INVESTMENTS - CONDUCT OF BASIC RESEARCH - DIRECT FEDERAL PROGRAMS**

Amount of direct Federal programs in conducting basic research - systematic intensive study directed toward greater knowledge or understanding of the subject studied.

(BPS-C-1420-24)                    **OUTLAYS - INVESTMENTS - CONDUCT OF APPLIED RESEARCH - DIRECT FEDERAL PROGRAMS**

Amount of direct Federal programs in conducting applied research - systematic study directed specifically toward applying new knowledge to meet a recognized need.

(BPS-C-1430-34)                    **OUTLAYS - INVESTMENTS - CONDUCT OF  
DEVELOPMENT - DIRECT FEDERAL PROGRAMS**

Amount of direct Federal programs in conducting developing - systematic application of knowledge toward the production of useful materials, devices and systems or methods; including design, development and improvement of prototypes and new processes to meet specific requirements.

(BPS-C-1510-04)                    **OUTLAYS - INVESTMENTS - CONDUCT OF EDUCATION  
AND TRAINING - DIRECT FEDERAL PROGRAMS**

Amount of direct Federal programs for programs whose primary purpose is education, training, and vocational rehabilitation. Excludes training of military personnel or other persons in Government service.

(BPS-C-1600-04)                    **OUTLAYS - INVESTMENTS - COLLECTION OF  
INFORMATION - DIRECT FEDERAL PROGRAMS**

Amount of direct Federal programs primarily for the collection of information. Includes investigations and surveys for public works programs, topographic mapping, land classification, other basic surveys, collection of general purpose statistics, planning studies, and expenses of study commissions.

(BPS-C-1700-04)                    **OUTLAYS - INVESTMENTS - INTERNATIONAL  
DEVELOPMENT**

Amount of direct Federal programs for foreign assistance grants, including amounts for commodity donations, for general economic development or humanitarian needs. Excludes military and security supporting assistance grants and the administrative expenses of international development programs.

(BPS-C-2000-04)                    **OUTLAYS - NON-INVESTMENT - DIRECT FEDERAL  
PROGRAMS**

Amount of outlays for direct Federal programs not classified as investment type activities.

(BPS-A-99.00-G)                    **OUTLAYS - GRANTS TO STATE AND LOCAL GOVERNMENTS**

Amount of grant-in-aid paid to State and local governments for all purposes. Excluded are:

- Federal administrative expenses associated with these programs;
- grants directly to profit-making institutions, individuals, and non-profit institutions not covered above (e.g., payments to Job Corps centers and trainees);
- payments for research and development not directly related to the provisions of services to the general public (e.g., basic research);

- payments for services rendered (e.g., utility services, training programs and expenses for Federal employees, research and development for Federal purposes conducted under contracts, grants, or agreements by such agencies as the National Institutes of Health, the National Science Foundation, the Department of Energy, the National Aeronautics and Space Administration, and the Department of Defense); and
- Federal grants to cover administrative expenses for regional bodies and other funds not redistributed to the states or their subordinate jurisdictions; e.g., the administrative expenses of the Appalachian Regional Commission.

(BPS-C-1311-01)                      OUTLAYS - INVESTMENT - CONSTRUCTION AND  
REHABILITATION OF R&D FACILITIES -GRANT-IN-AID

Amount of grant-in-aid to State and local governments for construction and rehabilitation of R&D facilities. Construction and rehabilitation means the design and production of fixed works and structures or substantial alterations to such structures or land. Included are new works and major additions, alterations, improvements to and replacements of existing works. Excluded are preliminary surveys, maintenance, repair, administration of such facilities and other Federal administrative expenses.

(BPS-C-1312-01)                      OUTLAYS - INVESTMENT - CONSTRUCTION AND  
REHABILITATION - GRANT-IN-AID

Amounts of grant-in-aid to State and local governments for the construction and rehabilitation of non-R&D facilities.

(BPS-C-1321-01)                      OUTLAYS - INVESTMENT - MAJOR EQUIPMENT FOR R&D  
- GRANT-IN-AID

Amount of grant-in-aid to State and local governments for the acquisition of major R&D equipment.

(BPS-C-1322-01)                      OUTLAYS - INVESTMENT - OTHER MAJOR EQUIPMENT -  
GRANT-IN-AID

Amount of grant-in-aid to State and local governments for the acquisition of major non-R&D equipment.

(BPS-C-1340-01)                      OUTLAYS - INVESTMENTS - OTHER PHYSICAL ASSETS -  
GRANT-IN-AID

Amount of grant-in-aid to State and local governments for the acquisition of physical assets other than construction, major equipment, and commodity inventory.

(BPS-C-1410-11)                      OUTLAYS - INVESTMENTS - CONDUCT OF BASIC  
RESEARCH - GRANT-IN-AID

Amount of grant-in-aid to State and local governments for basic research - systematic intensive study directed toward greater knowledge or understanding of the subject studied.

(BPS-C-1420-21)                      OUTLAYS - INVESTMENTS - CONDUCT OF APPLIED  
RESEARCH - GRANT-IN-AID

Amount of grant-in-aid to State and local governments for applied research - systematic study directed specifically toward applying new knowledge to meet a recognized need.

(BPS-C-1430-31)                      OUTLAYS - INVESTMENTS - CONDUCT OF  
DEVELOPMENT - GRANT-IN-AID

Amount of grant-in-aid to State and local governments for development - systematic application of knowledge toward the production of useful materials, devices and systems or methods; including design, development and improvement of prototypes and new processes to meet specific requirements.

(BPS-C-1510-01)                      OUTLAYS - INVESTMENTS - CONDUCT OF EDUCATION  
AND TRAINING - GRANT-IN-AID

Amount of grant-in-aid to State and local governments for programs whose primary purpose is education, training, and vocational rehabilitation. Included are: operating assistance for elementary, secondary, vocational, adult, and higher education; agricultural extension services; and income support activities directly contingent upon participation in such programs.

(BPS-C-1600-01)                      OUTLAYS - INVESTMENTS - COLLECTION OF  
INFORMATION - GRANT-IN-AID

Amount of grant-in-aid to State and local governments primarily for the collection of information. Includes investigations and surveys for public works programs, topographic mapping, land classification, other basic surveys, collection of general purpose statistics, planning studies, and expenses of study commissions.

(BPS-C-2000-01)                      OUTLAYS - NON-INVESTMENT - OTHER THAN SHARED  
REVENUES - GRANT-IN-AID

Amount of grant-in-aid to State and local government other than shared revenues for the conduct of activities that are not classified as investment-type activities.

(BPS-C-2000-02)                      OUTLAYS - NON-INVESTMENT - SHARED REVENUES -  
GRANT-IN-AID

Amount to State and local governments as shared revenue for the conduct of activities that are not classified as investment-type activities.

**OUTLAYS - PRESIDENTIAL POLICY - CURRENT AND PERMANENT AUTHORITY  
(Amounts are reported by subfunction code.)**

(BPS-A-9111-OT-D)                      OUTLAYS - NEW CURRENT AUTHORITY - DISCRETIONARY

Amount of outlays from new, current budget authority for the year exclusive of outlays from new limitations categorized as discretionary per appropriations committee.

(BPS-A-9111-OT-M)            OUTLAYS - NEW CURRENT AUTHORITY - MANDATORY -  
APPROPRIATIONS COMMITTEE

Amount of outlays from new, current budget authority for the year exclusive of outlays from new limitations categorized as mandatory per appropriations committee.

(BPS-A-9111-OT-U)            OUTLAYS - NEW CURRENT AUTHORITY - MANDATORY,  
AUTHORIZING COMMITTEE

Amount of outlays from new, current budget authority for the year exclusive of outlays from new limitations categorized as mandatory per authorizing committee.

(BPS-A-9121-OT-D)            OUTLAYS - BALANCES OF CURRENT BUDGET AUTHORITY  
FROM PRECEDING YEAR - NON-DEFENSE - DISCRETIONARY

Amount of outlays from balances (both obligated and unobligated) of current budget authority brought forward from the previous years and categorized as discretionary by appropriations committee. Outlays reported here exclude those made from prior limitations. This data element applies only to non-defense programs.

(BPS-A-9121-OT-M)            OUTLAYS - BALANCES OF CURRENT BUDGET AUTHORITY  
FROM PRECEDING YEAR - NON-DEFENSE - MANDATORY,  
APPROPRIATIONS COMMITTEE

Amount of outlays from balances (both obligated and unobligated) of current budget authority brought forward from the previous years and categorized as mandatory by appropriations committee. Outlays reported here exclude those made from prior limitations. This data element applies only to non-defense programs.

(BPS-A-9121-OT-U)            OUTLAYS - BALANCES OF CURRENT BUDGET AUTHORITY  
FROM PRECEDING YEAR - NON-DEFENSE - MANDATORY,  
AUTHORIZING COMMITTEE

Amount of outlays from balances (both obligated and unobligated) of current budget authority brought forward from the previous years and categorized as mandatory by authorizing committee. Outlays reported here exclude those made from prior limitations. This data element applies only to non-defense programs.

(BPS-A-9131-OT-D)            OUTLAYS - OBLIGATED BALANCE OF CURRENT BUDGET  
AUTHORITY FROM PRECEDING YEAR - DEFENSE -  
DISCRETIONARY

Amount of outlays from obligated balances of current budget authority brought forward from the previous year and categorized as discretionary per appropriations committee. Outlays here exclude those made from prior year limitations. This data element applies only to defense programs.

(BPS-A-9131-OT-M)            OUTLAYS - OBLIGATED BALANCE OF CURRENT BUDGET  
AUTHORITY FROM PRECEDING YEAR - DEFENSE -  
MANDATORY, APPROPRIATIONS COMMITTEE

Amount of outlays from obligated balances of current budget authority brought forward from the previous year and categorized as mandatory per appropriations committee. Outlays here exclude those made from prior year limitations. This data element applies only to defense programs.

(BPS-A-9131-OT-U)            OUTLAYS - OBLIGATED BALANCE OF CURRENT BUDGET  
AUTHORITY FROM PRECEDING YEAR - DEFENSE -  
MANDATORY, AUTHORIZING COMMITTEE

Amount of outlays from obligated balances of current budget authority brought forward from the previous year and categorized as mandatory per appropriations committee. Outlays here exclude those made from prior year limitations. This data element applies only to defense programs.

(BPS-A-9141-OT-D)            OUTLAYS - UNOBLIGATED BALANCE OF CURRENT BUDGET  
AUTHORITY FROM PRECEDING YEAR - DEFENSE -  
DISCRETIONARY

Amount of outlays from unobligated balances of current budget authority brought forward from the preceding year and categorized as discretionary per appropriations committee. Outlays reported here exclude those made from prior year limitations. This data element applies only to defense programs.

(BPS-A-9141-OT-M)            OUTLAYS - UNOBLIGATED BALANCE OF CURRENT BUDGET  
AUTHORITY FROM PRECEDING YEAR - DEFENSE -  
MANDATORY, APPROPRIATIONS COMMITTEE

Amount of outlays from unobligated balances of current budget authority brought forward from the preceding year and categorized as mandatory per appropriations committee. Outlays reported here exclude those made from prior year limitations. This data element applies only to defense programs.

(BPS-A-9141-OT-U)            OUTLAYS - UNOBLIGATED BALANCE OF CURRENT BUDGET  
AUTHORITY FROM PRECEDING YEAR - DEFENSE -  
MANDATORY, AUTHORIZING COMMITTEE

Amount of outlays from unobligated balances of current budget authority brought forward from the preceding year and categorized as mandatory per authorizing committee. Outlays reported here exclude those made from prior year limitations. This data element applies only to defense programs.

(BPS-A-9211-OT-D)            OUTLAYS - NEW PERMANENT AUTHORITY -  
DISCRETIONARY

Amount of outlays from new permanent budget authority for the year exclusive of outlays from new limitations categorized as discretionary per appropriations committee.

(BPS-A-9211-OT-M)            OUTLAYS - NEW PERMANENT AUTHORITY - MANDATORY,  
APPROPRIATIONS COMMITTEE

Amount of outlays from new permanent budget authority for the year exclusive of outlays from new limitations categorized as mandatory per appropriations committee.

(BPS-A-9211-OT-U)            OUTLAYS - NEW PERMANENT AUTHORITY - MANDATORY,  
AUTHORIZING COMMITTEE

Amount of outlays from new permanent budget authority for the year exclusive of outlays from new limitations categorized as mandatory per authorizing committee.

(BPS-A-9221-OT-D)            OUTLAYS - BALANCES OF PERMANENT BUDGET  
AUTHORITY FROM PRECEDING YEAR - NON-DEFENSE -  
DISCRETIONARY

Amount of outlays from balances (both obligated and unobligated) of permanent budget authority brought forward from the previous years and categorized as discretionary per appropriations committee. Outlays reported here include those made from prior limitations. This data element applies only to non-defense programs.

(BPS-A-9221-OT-M)            OUTLAYS - BALANCES OF PERMANENT BUDGET  
AUTHORITY FROM PRECEDING YEAR - NON-DEFENSE -  
MANDATORY, APPROPRIATIONS COMMITTEE

Amount of outlays from balances (both obligated and unobligated) of permanent budget authority brought forward from the previous years and categorized as mandatory by appropriations committee. Outlays reported here exclude those made from prior limitations. This data element applies only to non-defense programs.

(BPS-A-9221-OT-U)            OUTLAYS - BALANCES OF PERMANENT BUDGET  
AUTHORITY FROM PRECEDING YEAR - NON-DEFENSE -  
MANDATORY, AUTHORIZING COMMITTEE

Amount of outlays from balances (both obligated and unobligated) of permanent budget authority brought forward from the previous years and categorized as mandatory per authorizing committee. Outlays reported here exclude those made from prior limitations. This data element applies only to non-defense programs.

(BPS-A-9231-OT-D)            OUTLAYS - OBLIGATED BALANCE OF PERMANENT BUDGET  
AUTHORITY FROM PRECEDING YEAR - DEFENSE -  
DISCRETIONARY

Amount of outlays from obligated balances of permanent budget authority brought forward from the previous year and categorized as discretionary per appropriations committee. Outlays here exclude those made from prior year limitations. This data element applies only to defense programs.

(BPS-A-9231-OT-M)            OUTLAYS - OBLIGATED BALANCE OF PERMANENT BUDGET  
AUTHORITY FROM PRECEDING YEAR - DEFENSE -  
MANDATORY, APPROPRIATIONS COMMITTEE

Amount of outlays from obligated balances of permanent budget authority brought forward from the previous year and categorized as mandatory per appropriations committee. Outlays here exclude those made from prior year limitations. This data element applies only to defense programs.

(BPS-A-9231-OT-U)            OUTLAYS - OBLIGATED BALANCE OF PERMANENT BUDGET  
AUTHORITY FROM PRECEDING YEAR - DEFENSE -  
MANDATORY, AUTHORIZING COMMITTEE

Amount of outlays from obligated balances of permanent budget authority brought forward from the previous year and categorized as mandatory per authorizing committee. Outlays here exclude those made from prior year limitations. This data element applies only to defense programs.

(BPS-A-9241-OT-D)            OUTLAYS - UNOBLIGATED BALANCE OF PERMANENT  
BUDGET AUTHORITY FROM PRECEDING YEAR - DEFENSE -  
DISCRETIONARY

Amount of outlays from unobligated balances of permanent budget authority brought forward from the preceding year and categorized as discretionary per appropriations committee. Outlays reported here exclude those made from prior year limitations. This data element applies only to defense programs.

(BPS-A-9241-OT-M)            OUTLAYS - UNOBLIGATED BALANCES OF PERMANENT  
BUDGET AUTHORITY FROM PRECEDING YEAR - DEFENSE -  
MANDATORY, APPROPRIATIONS COMMITTEE

Amount of outlays from unobligated balances of permanent budget authority brought forward from the preceding year and categorized as mandatory per appropriations committee. Outlays reported here exclude those made from prior year limitations. This data element applies only to defense programs.

(BPS-A-9141-OT-U)            OUTLAYS - UNOBLIGATED BALANCE OF PERMANENT  
BUDGET AUTHORITY FROM PRECEDING YEAR - DEFENSE -  
MANDATORY, AUTHORIZING COMMITTEE

Amount of outlays from unobligated balances of permanent budget authority brought forward from the preceding year and categorized as mandatory per authorizing committee. Outlays reported here exclude those made from prior year limitations. This data element applies only to defense programs.

**OUTLAY LIMITATIONS**

(BPS-A-9701-OT-D)           OUTLAYS - NEW LIMITATIONS ON ADMINISTRATIVE AND  
OTHER EXPENSES - DISCRETIONARY

Amount of outlays from new legal limitations on administrative and other expenses categorized as discretionary per appropriations committee. Each limitation on administrative expenses must be separately identified; when more than one limitation exists for administrative and other expenses, use codes 9702, 9703, 9704, and 9705.

(BPS-A-9701-OT-M)           OUTLAYS - NEW LIMITATION ON ADMINISTRATIVE AND  
OTHER EXPENSES - MANDATORY, APPROPRIATIONS  
COMMITTEE

Amount of outlays from new legal limitations on administrative and other expenses categorized as mandatory per appropriations committee. Each limitation on administrative expenses must be separately identified; when more than one limitation exists for administrative and other expenses, use codes 9702, 9703, 9704, and 9705.

(BPS-A-9701-OT-U)           OUTLAYS - NEW LIMITATIONS ON ADMINISTRATIVE AND  
OTHER EXPENSES - MANDATORY, AUTHORIZING  
COMMITTEE

Amount of outlays from new legal limitations on administrative and other expenses categorized as mandatory per authorizing committee. Each limitation on administrative expenses must be separately identified; when more than one limitation exists for administrative and other expenses, use codes 9702, 9703, 9704, and 9705.

(BPS-A-9706-OT-D)           OUTLAYS - NEW LIMITATION ON OBLIGATIONS - PROGRAM  
LEVEL - DISCRETIONARY

Amount of outlays against new legal limitation on obligations at the program level categorized as discretionary per appropriations committee.

(BPS-A-9706-OT-M)           OUTLAYS - NEW LIMITATION ON OBLIGATIONS - PROGRAM  
LEVEL - MANDATORY, APPROPRIATIONS COMMITTEE

Amount of outlays against new legal limitation on obligations at the program level categorized as mandatory per appropriations committee.

(BPS-A-9706-OT-U)           OUTLAYS - NEW LIMITATIONS ON OBLIGATIONS -  
PROGRAM LEVEL - MANDATORY, AUTHORIZING COMMITTEE

Amount of outlays against new legal limitation on obligations at the program level categorized as mandatory per authorizing committee.

(BPS-A-9707-OT-D)           OUTLAYS - NEW LIMITATION ON OBLIGATIONS - DIRECT  
LOAN ACTIVITY - DISCRETIONARY

Amount of outlays from new legal limitation on obligations for direct loan program categorized as discretionary per appropriations committee.

(BPS-A-9707-OT-M) OUTLAYS - NEW LIMITATION ON OBLIGATIONS - DIRECT  
LOAN ACTIVITY - MANDATORY, APPROPRIATIONS  
COMMITTEE

Amount of outlays from new legal limitation on obligations for direct loan program categorized as mandatory per appropriations committee.

(BPS-A-9707-OT-U) OUTLAYS - NEW LIMITATION ON OBLIGATIONS - DIRECT  
LOAN ACTIVITY - MANDATORY, AUTHORIZING COMMITTEE

Amount of outlays from new legal limitation on obligations for direct loan program categorized as mandatory per authorizing committee.

(BPS-A-9708-OT-D) OUTLAYS - NEW LIMITATION ON COMMITMENT - LOAN  
GUARANTEE - DISCRETIONARY

Amount of outlays from new legal limitation on commitments for loan guarantee programs categorized as discretionary per appropriations committee.

(BPS-A-9708-OT-M) OUTLAYS - NEW LIMITATION ON COMMITMENT - LOAN  
GUARANTEE - MANDATORY, APPROPRIATIONS COMMITTEE

Amount of outlays from new legal limitation on commitments for loan guarantee programs categorized as mandatory per appropriations committee.

(BPS-A-9708-OT-U) OUTLAYS - NEW LIMITATION ON COMMITMENT - LOAN  
GUARANTEE -MANDATORY, AUTHORIZING COMMITTEE

Amount of outlays from new legal limitation on commitments for loan guarantee programs categorized as mandatory per authorizing committee.

(BPS-A-9709-OT-D) OUTLAYS - NEW LIMITATION FOR OTHERS -  
DISCRETIONARY

Amount of outlays from any other new legal limitations that are not specified in appropriation language and were categorized as discretionary per appropriations committee.

(BPS-A-9709-OT-M) OUTLAYS - NEW LIMITATIONS FOR OTHERS - MANDATORY,  
APPROPRIATIONS COMMITTEE

Amount of outlays from any other new legal limitations that are not specified in appropriation language and were categorized as mandatory per appropriations committee.

(BPS-A-9709-OT-U) OUTLAYS - NEW LIMITATION FOR OTHERS - MANDATORY,  
AUTHORIZING COMMITTEE

Amount of outlays from any other new legal limitations that are not specified in appropriation language and were categorized as mandatory per authorizing committee.

(BPS-A-9801-OT-D)                    OUTLAYS - PRIOR LIMITATION ON ADMINISTRATIVE AND  
OTHER EXPENSES - DISCRETIONARY

Amount of outlays from prior legal limitations on administrative and other expenses categorized as discretionary per appropriations committee. Each limitation on administrative expenses must be separately identified; when more than one limitation exists for administrative and other expenses, use codes 9802, 9803, 9804, and 9805.

(BPS-A-9801-OT-M)                    OUTLAYS - PRIOR LIMITATION ON ADMINISTRATIVE AND  
OTHER EXPENSES - MANDATORY, APPROPRIATIONS  
COMMITTEE

Amount of outlays from prior legal limitations on administrative and other expenses categorized as mandatory per appropriations committee. Each limitation on administrative expenses must be separately identified; when more than one limitation exists for administrative and other expenses, use codes 9802, 9803, 9804, and 9805.

(BPS-A-9801-OT-U)                    OUTLAYS - PRIOR LIMITATION ON ADMINISTRATIVE AND  
OTHER EXPENSES - MANDATORY, AUTHORIZING  
COMMITTEE

Amount of outlays from prior legal limitations on administrative and other expenses categorized as mandatory per authorizing committee. Each limitation on administrative expenses must be separately identified; when more than one limitation exists for administrative and other expenses, use codes 9802, 9803, 9804, and 9805.

(BPS-A-9806-OT-D)                    OUTLAYS - PRIOR LIMITATION ON OBLIGATIONS -  
PROGRAM LEVEL - DISCRETIONARY

Amount of outlays against prior legal limitation on obligations at the program level categorized as discretionary per appropriations committee.

(BPS-A-9806-OT-M)                    OUTLAYS - PRIOR LIMITATION ON OBLIGATIONS -  
PROGRAM LEVEL - MANDATORY, APPROPRIATIONS  
COMMITTEE

Amount of outlays against prior legal limitation on obligations at the program level categorized as mandatory per appropriations committee.

(BPS-A-9806-OT-U)                    OUTLAYS - PRIOR LIMITATION ON OBLIGATIONS -  
PROGRAM LEVEL - MANDATORY, AUTHORIZING COMMITTEE

Amount of outlays against prior legal limitation on obligations at the program level categorized as mandatory per appropriations committee.

(BPS-A-9807-OT-D)                    OUTLAYS - PRIOR LIMITATION ON OBLIGATIONS -  
DIRECT LOAN ACTIVITY - DISCRETIONARY

Amount of outlays from prior legal limitation on obligations for direct loan programs categorized as discretionary per appropriations committee.

(BPS-A-9807-OT-M) OUTLAYS - PRIOR LIMITATION ON OBLIGATIONS - DIRECT  
LOAN ACTIVITY - MANDATORY, APPROPRIATIONS  
COMMITTEE

Amount of outlays from prior legal limitation on obligations for direct loan programs categorized  
as mandatory per appropriations committee.

(BPS-A-9807-OT-U) OUTLAYS - PRIOR LIMITATION ON OBLIGATIONS - DIRECT  
LOAN ACTIVITY - MANDATORY, AUTHORIZING COMMITTEE

Amount of outlays from prior legal limitation on obligations for direct loan programs categorized  
as mandatory per authorizing committee.

(BPS-A-9808-OT-D) OUTLAYS - PRIOR LIMITATION ON COMMITMENT - LOAN  
GUARANTEE - DISCRETIONARY

Amount of outlays from prior legal limitation on commitments for loan guarantee programs  
categorized as discretionary per appropriations committee.

(BPS-A-9808-OT-M) OUTLAYS - PRIOR LIMITATION ON COMMITMENT - LOAN  
GUARANTEE - MANDATORY, APPROPRIATIONS COMMITTEE

Amount of outlays from prior legal limitation on commitments for loan guarantee programs  
categorized as discretionary per appropriations committee.

(BPS-A-9808-OT-U) OUTLAYS - PRIOR LIMITATION ON COMMITMENT - LOAN  
GUARANTEE - MANDATORY, AUTHORIZING COMMITTEE

Amount of outlays from prior legal limitation on commitments for loan guarantee programs  
categorized as discretionary per authorizing committee.

(BPS-A-9809-OT-D) OUTLAYS - PRIOR LIMITATION FOR OTHERS -  
DISCRETIONARY

Amount of outlays from any other prior legal limitation that are not specified in appropriation  
language and were categorized as discretionary per appropriations committee.

(BPS-A-9809-OT-M) OUTLAYS - PRIOR LIMITATIONS FOR OTHERS -  
MANDATORY, APPROPRIATIONS COMMITTEE

Amount of outlays from any other prior legal limitations that are not specified in appropriation  
language and were categorized as mandatory per appropriations committee.

(BPS-A-9809-OT-U) OUTLAYS - PRIOR LIMITATION FOR OTHERS - MANDATORY,  
AUTHORIZING COMMITTEE

Amount of outlays from any other prior legal limitations that are not specified in appropriation  
language and were categorized as mandatory per authorizing committee.

**OUTLAY AGENCY AND PROGRAM COVERAGE (BUREAU LEVEL)**

The departments and agencies listed below are required to submit periodic reports on Federal outlays as described in Part IX, OMB Circular No. A-34:

Funds appropriated to the President  
Department of Agriculture  
Department of Commerce  
Department of Defense, Military  
Department of Defense, Civil  
Department of Education  
Department of Energy  
Department of Health and Human Services  
Department of Housing and Urban Development  
Department of the Interior  
Department of Justice  
Department of Labor  
Department of State  
Department of Transportation  
Department of the Treasury  
Department of Veteran Affairs  
Environmental Protection Agency  
General Services Administration  
National Aeronautics and Space Administration  
Office of Personnel Management  
Small Business Administration  
District of Columbia  
Export-Import Bank  
Federal Deposit Insurance Corporation  
Federal Home Loan Bank Board  
National Science Foundation  
Postal Service (Payment to Postal Service Fund)  
Railroad Retirement Board  
Tennessee Valley Authority

Other Independent Agencies:

ACTION  
Administrative Conference of the United States  
Advisory Committee on Federal Pay  
Advisory Council on Historic Preservation  
American Battle Monuments Commission  
Architectural and Transportation Barriers Compliance Board  
Arms Control and Disarmament Agency  
Barry Goldwater Scholarship and Excellence in Education Foundation  
Board for International Broadcasting  
Central Intelligence Agency  
Commission of Fine Arts  
Commission on Civil Rights  
Committee for Purchase from the Blind and Other Severely Handicapped  
Commodity Futures Trading Commission  
Community Services Administration  
Consumer Product Safety Commission

Corporation for Public Broadcasting  
Court of Veterans Appeals  
District of Columbia  
Equal Employment Opportunity Commission  
Export-Import Bank of the United States  
Farm Credit Administration  
Farm Credit System Assistance Board  
Federal Communications Commission  
Federal Deposit Insurance Corporation  
Federal Election Commission  
Federal Emergency Management Agency  
Federal Housing Finance Board  
Federal Labor Relations Authority  
Federal Maritime Commission  
Federal Mediation and Conciliation Service  
Federal Mine Safety and Health Review Commission  
Federal Trade Commission  
Harry S Truman Scholarship Foundation  
Historical and Memorial Agencies  
Institute of American Indian and Alaska Native Culture and Arts Development  
Intelligence Community Staff

**Intragovernmental Agencies:**

Advisory Commission on Intergovernmental Relations  
Appalachian Regional Commission  
Delaware River Basin Commission  
Interstate Commission on the Potomac River Basin  
Susquehanna River Basin Commission  
Washington Metropolitan Area Transit Authority  
International Trade Commission  
Interstate Commerce Commission  
James Madison Memorial Fellowship Foundation  
Japan-United States Friendship Commission  
Legal Services Corporation  
Marine Mammal Commission  
Merit Systems Protection Board  
Office of the Special Counsel, Merit Systems Protection Board  
National Afro-American History and Culture Commission  
National Archives and Records Administration  
National Capital Planning Commission  
National Commission on Agricultural Finance  
National Commission on Libraries and Information Science  
National Commission on Migrant Education  
National Council on Disabilities  
National Credit Union Administration  
National Foundation for the Arts and the Humanities  
National Endowment for the Arts  
National Endowment for the Humanities  
Institute of Museum Services  
National Institute of Building Sciences  
National Labor Relations Board  
National Mediation Board

National Science Foundation  
National Transportation Safety Board  
Neighborhood Reinvestment Corporation  
Nuclear Regulatory Commission  
Occupational Safety and Health Review Commission  
Panama Canal Commission  
Pennsylvania Avenue Redevelopment Corporation  
Postal Service  
Railroad Retirement Board  
Resolution Trust Corporation  
Securities and Exchange Commission  
Selective Service System  
Smithsonian Institution  
Temporary Study Commissions  
Tennessee Valley Authority  
United States Holocaust Memorial Council  
United States Information Agency  
United States Institute of Peace  
United States Railway Association  
United States Sentencing Commission  
Water Resources Council

Off-Budget Agencies:

Postal Service  
Social Security Administration (HHS)

**DRUG CONTROL PROGRAMS - SPECIAL REQUIREMENTS**

**REQUIREMENTS:**

When an agency's budget authority or outlay for drug control program exceeds \$500,000 per year.

**DATA ELEMENTS (AGENCY LEVEL):**

(INFO-DRG-OT-100) TOTAL OUTLAYS MADE FOR ALL AGENCY PROGRAMS/"PROGRAM ACTIVITIES" WITH DRUG CONTROL ACTIVITIES

Amount of total outlays made by an agency in all programs that include drug control activities.

(INFO-DRG-OT-110) OUTLAYS MADE IN EACH AGENCY PROGRAM/"PROGRAM ACTIVITY" WITH DRUG CONTROL ACTIVITIES

Amount of total outlays made by an agency in each program or program activity that includes drug control activities.

(INFO-DRG-OT-200) TOTAL OUTLAYS MADE FOR DRUG CONTROL ACTIVITIES  
BY THE AGENCY

Amount of total outlays made by an agency for drug control purposes in all programs that include drug control activities.

(INFO-DRG-OT-210) OUTLAYS MADE FOR DRUG CONTROL ACTIVITIES IN  
EACH AGENCY PROGRAM/"PROGRAM ACTIVITY"

Amount of outlays made by an agency for drug control purposes in a given program or a given program activity.

**DATA ELEMENTS (BUDGET ACCOUNT LEVEL):**

(INFO-DRG-OT-001) OUTLAY - DRUG CONTROL - INTERDICTION

Amount of outlays made for activities designed to inhibit drugs or traffickers from infiltrating the borders of the United States by targeting the transportation link between the foreign supply and the U.S. border. Specifically, interdiction focuses on detecting, sorting, intercepting, tracking, and apprehending shipments of illegal drugs as they move from their departure zones in source countries along smuggling routes to the U.S. air, land, and sea borders.

(INFO-DRG-OT-002) OUTLAY - DRUG CONTROL - INVESTIGATIONS

Amount of outlays made for activities designed to immobilize illegal drug trafficking organizations by arresting their leaders and seizing their drugs and assets.

(INFO-DRG-OT-003) OUTLAY - DRUG CONTROL - INTERNATIONAL

Amount of outlays made for activities primarily focused on or conducted in foreign countries whose purpose is to eradicate crops, seize drugs as close to the source as possible, arrest and prosecute major traffickers, destroy processing capabilities, provide alternative sources of income to farmers who abandon the cultivation of drug crops, reduce the demand for drugs, and/or broaden the response to the global drug problem by involving other nations in efforts to control the supply of and demand for drugs.

(INFO-DRG-OT-004) OUTLAY - DRUG CONTROL - PROSECUTION

Amount of outlays made for activities designed to immobilize drug trafficking and money laundering organizations by prosecuting their members, forfeiting their assets, divesting them of their power, and, as appropriate, extraditing, deporting, and excluding their members.

(INFO-DRG-OT-005) OUTLAY - DRUG CONTROL - CORRECTIONS

Amount of outlays made for activities associated with the incarceration and/or monitoring of individuals charged with violation of drug laws.

**(INFO-DRG-OT-006) OUTLAY - DRUG CONTROL - INTELLIGENCE**

Amount of outlays made for activities or programs whose primary focus is to provide intelligence to law enforcement entities to further their ability to accomplish their mission. These include determining the drug intelligence needs of the drug enforcement agencies, improving intelligence collection efforts, maintaining and integrating systems for storage, retrieval, and sharing of intelligence information, improving intelligence analysis and estimation for tactical, operational, and strategic purposes, and ensuring the timely dissemination of drug intelligence products.

**(INFO-DRG-OT-007) OUTLAY - DRUG CONTROL - STATE AND LOCAL ASSISTANCE**

Amount of outlays made for financial or technical assistance to State and local law enforcement entities or Federal activities whose primary purpose is to assist State and local law enforcement entities in their efforts to investigate, arrest, prosecute, or incarcerate drug offenders, or otherwise reduce the supply of illegal drugs.

**(INFO-DRG-OT-008) OUTLAY - DRUG CONTROL - RESEARCH AND DEVELOPMENT**

Amount of outlays made for R&D activities intended to improve the capacity, efficiency, or quality of law enforcement activities.

**(INFO-DRG-OT-009) OUTLAY - DRUG CONTROL - REGULATORY AND COMPLIANCE**

Amount of outlays made for activities focused on ensuring that Federal laws and regulations governing the handling, manufacturing, distribution, etc., of controlled substances are properly followed.

**(INFO-DRG-OT-010) OUTLAY - DRUG CONTROL - PREVENTION**

Amount of outlays made for activities focused on discouraging the first-time use of controlled substances and encouraging those using illicit drugs to cease their use. These activities include supporting the collection of up-to-date information about trends in drug use and research findings, providing information to parents, schools, community groups, etc., to promote effective prevention efforts and to increase knowledge about drug abuse, providing financial or technical assistance to State, local, or private efforts to discourage drug use, encouraging communities to implement comprehensive responses to drug use, promoting individual responsibility and involvement in drug prevention, enlisting public figures as role models, and promoting the policy of drug-free workplaces. These activities also include drug testing.

**(INFO-DRG-OT-011) OUTLAY - DRUG CONTROL - TREATMENT**

Amount of outlays made for activities focused on assisting users of controlled substances to end their addiction. These include counseling services, in-patient and out-patient treatment care, research into effective treatment modalities, etc.

**RESEARCH AND DEVELOPMENT PROGRAMS SPECIAL REQUIREMENTS**

**REQUIREMENTS:**

- Reports are not required when R&D level (budget authority, obligations, or outlays) is less than \$10 million for a given agency.
- Agency consolidated reports are required when R&D level exceeds \$10 million in an agency.
- Separate reports for bureaus and equivalent components plus agency consolidated reports are required when R&D level exceeds \$150 million in an agency.
- Separate crosscutting R&D reports are required for individual crosscutting areas exceeding \$1 million. A consolidated summary is required when the total amounts reported for crosscutting R&D activities exceed \$100 million.
- Data elements required for all agency consolidated reports and bureau/component reports, if applicable, are as follows.

**DATA ELEMENTS (AGENCY AND/OR BUREAU LEVELS):**

(INFO-R&D-OT-199)            TOTAL OUTLAYS FOR CONDUCT OF RESEARCH AND DEVELOPMENT

Total amount of outlays for the conduct of basic research, applied research, and development. Excludes outlays for R&D facility improvements and enhancements which are reported in INFO-R&D-OT-301.

(INFO-R&D-OT-103)            OUTLAYS FOR RESEARCH

Total amount of outlays made for basic research and applied research.

(INFO-R&D-OT-101)            OUTLAYS FOR BASIC RESEARCH

Amount of outlays for systematic study directed toward greater knowledge or understanding of the fundamental aspects of phenomena and of observable facts without specific applications towards processes or products in mind. Outlays reported here should agree with the amounts reported in BPS-C-1410-11 and BPS-C-1410-14.

(INFO-R&D-OT-102)            OUTLAYS FOR APPLIED RESEARCH

Amount of outlays for systematic study to gain knowledge or understanding necessary for determining the means by which a recognized and specific need may be met. Outlays reported here should agree with the amounts reported in BPS-C-1420-21 and BPS-C-1420-24.

(INFO-R&D-OT-104) OUTLAYS FOR DEVELOPMENT

Amount of outlays for systematic application of knowledge towards the production of useful materials, devices, and systems or methods including design, development, and improvement of prototypes and new processes to meet specific requirements. Outlays reported here should agree with the amounts reported in BPS-C-1430-31 and BPS-C-1430-34.

(INFO-R&D-OT-204) OUTLAYS FOR R&D PERFORMED BY COLLEGES AND UNIVERSITIES

Amount of outlays for R&D performed by institutions engaged primarily in providing instruction for at least a 2-year program above the secondary school level. Included are colleges of liberal arts, schools of arts and sciences, professional schools, (such as in engineering and medicine), affiliated hospitals and associated institutes, and agricultural experimental stations (excludes federally-funded research and development centers). This is a subset of the outlays in INFO-R&D-OT-199.

(INFO-R&D-OT-301) OUTLAYS FOR R&D FACILITIES

Amount of outlays for the acquisition, design, and construction of, or major repairs or alterations to physical facilities for use in R&D activities. Facilities include land, buildings, and fixed capital equipment regardless of whether the facilities are to be used by the government or by a private organization, and regardless of where title to the property may rest. Includes such fixed facilities as reactors, wind tunnels, and particle accelerators. Excludes expendable or moveable equipment (e.g., spectrometers, microscopes, office furniture and equipment), and predesign studies (e.g., those undertaken before commitment to a specific facility); these excluded amounts are reported in INFO-R&D-OT-199.

(INFO-R&D-OB-CC1) OBLIGATIONS FOR R&D CROSSCUTTING FUNCTION, \_\_\_\_\_  
(INFO-R&D-OB-CC2)  
(INFO-R&D-OB-CCN)

Amount of obligations for each R&D crosscutting area as designated by OMB.

***MOTOR VEHICLES SPECIAL REQUIREMENTS***

**REQUIREMENTS:**

Required of any agency, as defined in 15 U.S.C. 105, that operates at least 300 motor vehicles (TVA, Postal Service, and the Postal Rate Commission are exempted).

**RELEVANT DEFINITION:**

MOTOR VEHICLES are any vehicles that are self-propelled or drawn by mechanical power, except that the term does not include any vehicle designed or used for military field training, combat, or tactical purposes, or any other special purpose vehicle exempted by the Administrator of the General Services Administration.

**DATA ELEMENT (AGENCY LEVEL):**

(INFO-VEH-OT-01) OUTLAY - MOTOR VEHICLES

Amount of total outlays for the agency for motor vehicle acquisition, operation, maintenance, leasing and disposal, including Government-owned, leased, and privately owned vehicles used for official business.

**MANAGEMENT INFORMATION; HIGH RISK AREAS SPECIAL REQUIREMENTS**

**REQUIREMENTS:**

For each item on OMB's High Risk Area List when the item's budget authority or outlays exceed \$500,000 for any of the years from PY through BY+4.

**DATA ELEMENTS (AGENCY LEVEL):**

(INFO-MHR-OT-100) TOTAL OUTLAYS FOR HIGH RISK AREA, \_\_\_\_\_

Amount of total outlays that was used on actions taken by an agency to correct weaknesses or deficiencies of High Risk Area, \_\_\_\_\_. (This amount is the sum of INFO-MHR-OT-101, INFO-MHR-OT-102, and INFO-MHR-OT-103 and should also agree with the sum of INFO-MHR-OT-121, INFO-MHR-OT-122, and INFO-MHR-OT-12N).

(INFO-MHR-OT-101) OUTLAYS FOR HIGH RISK AREA, \_\_\_\_\_, PLANNING

Amount of outlays that was used for planning purposes by an agency to correct weaknesses or deficiencies of High Risk Area, \_\_\_\_\_. Includes amounts for the development of specific objectives and performance indicators to minimize or eliminate high risk areas. Examples: collecting information or statistics; conducting surveys, investigations, research, and studies; and developing regulations or legislation. (This data element will provide further breakdown to explain or clarify the Planning, Implementing, and Validating processes.)

(INFO-MHR-OT-102) OUTLAYS FOR HIGH RISK AREA, \_\_\_\_\_, IMPLEMENTING

Amount of outlays that was used for implementing or executing the plan to correct weaknesses or deficiencies of High Risk Area, \_\_\_\_\_. (This data element will provide further breakdown to explain or clarify the Planning, Implementing, and Validating processes.)

(INFO-MHR-OT-103) OUTLAYS FOR HIGH RISK AREA, \_\_\_\_\_, VALIDATING

Amount of outlays that was used for validating or evaluating and verifying, implementation of the plan and providing reasonable assurance of compliance with OMB Circular No. A-123 and resolution of weakness of the High Risk Area, \_\_\_\_\_. (This data element will provide further breakdown to explain or clarify the Planning, Implementing, and Validating processes.)

(INFO-MHR-OT-121) OUTLAYS FOR HIGH RISK AREA, \_\_\_\_. BUDGET ACCOUNT ,  
(INFO-MHR-OT-122) , ACCOUNT TITLE \_\_\_\_\_  
(INFO-MHR-OT-12N)

Amount of outlays that was used by an agency to finance the corrective actions for High Risk Area, \_\_\_\_\_, from Budget Account \_\_\_\_\_, Account Title \_\_\_\_\_. (The amount from each account that was used for this purpose must be reported separately.)

**MANAGEMENT INFORMATION: MANAGEMENT CONTROL SPECIAL REQUIREMENTS**

**REQUIREMENTS:**

For each item on OMB's High Risk Area List, when the item's budget authority or outlay exceeds \$500,000 in any of the years from PY through BY+4.

**DATA ELEMENTS (AGENCY LEVEL):**

(INFO-MMC-OT-100) TOTAL OUTLAYS FOR MANAGEMENT CONTROL

Amount of total outlays that was used by an agency in managing and reporting data for the Federal Managers' Financial Integrity Act of 1982, as amended, OMB Circular No. A-123, and OMB Circular No. A-50. (This amount is the sum of INFO-MMC-OT-111, INFO-MMC-OT-112, INFO-MMC-OT-121, and INFO-MMC-OT-122.)

(INFO-MMC-OT-111) OUTLAYS CENTRAL MANAGEMENT CONTROL STAFF

Amount of outlays used by an agency central control staff in monitoring and reporting on management controls.

(INFO-MMC-OT-112) OUTLAYS CENTRAL AUDIT FOLLOW-UP STAFF

Amount of outlays used by an agency central staff in audit follow-up programs.

(INFO-MMC-OT-121) OUTLAYS SUPPORT MANAGEMENT CONTROL STAFF

Amount of outlays used by support staff in an agency assisting central control staff in monitoring and reporting on management controls. Support staff includes those assigned in field, regional, or program offices.

(INFO-MMC-OT-122) OUTLAYS SUPPORT AUDIT FOLLOW-UP STAFF

Amount of outlays used by support staff in an agency in assisting central staff in audit follow-up programs. Support staff includes those assigned in field, regional, or program offices.

**MANAGEMENT INFORMATION: FINANCIAL MANAGEMENT SYSTEMS SPECIAL REQUIREMENTS**

**REQUIREMENTS:**

Required when an agency has budget authority or outlays of more than \$1 million for financial management systems upgrades.

**DATA ELEMENTS (AGENCY LEVEL):**

(INFO-MFM-OT-00) OUTLAYS - FINANCIAL MANAGEMENT SYSTEMS

Amount of outlays used for upgrading financial management systems.

(INFO-MFM-OT-01) OUTLAYS - FINANCIAL MANAGEMENT SYSTEMS - PRIMARY

Amount of outlays used for upgrading the primary or core financial management system identified with the name of the system, the appropriation account title(s) that finances the system, and program (budget) activity that includes the outlays for the system. Generally, an agency will have one core system.

(INFO-MFM-OT-02) OUTLAYS - FINANCIAL MANAGEMENT SYSTEMS - ADMINISTRATIVE

Amount of outlays used for upgrading administrative financial management systems identified with the name(s) of the system, the appropriation account title that finances the system, and program (budget) activity that includes the outlays for the system. Subsidiary systems include payroll/personnel, purchasing, property, and grant management systems. A separate data element should be established for each subsidiary system.

(INFO-MFM-OT-03) OUTLAYS - FINANCIAL MANAGEMENT SYSTEMS - PROGRAM

Amount of outlays used for upgrading program systems identified with the name of the system(s), appropriation account, and program (budget) activity that includes the outlays for the system(s). Program systems include social security and pension programs, farm and home loans, power and other marketing programs, and tax and borrowing systems. A separate data element should be established for each program system.

**FEDERAL FACILITIES ENVIRONMENTAL CLEANUP AND COMPLIANCE SPECIAL REQUIREMENTS**

**REQUIREMENTS:**

When budget authority or outlays for federal facilities environmental cleanup or compliance exceeds \$5 million in any of the years from PY through BY+4 for an agency. Bureau level reports are required when a bureau meets the above threshold.

**DATA ELEMENTS (AGENCY AND/OR BUREAU LEVEL):**

**(INFO-ENV-OT-001) OUTLAYS, CORRECTIVE ACTION, RCRA**

Amount of outlays for cleanup activities required under 3004(u), 3004(v), or 3008(h) of the Solid Waste Disposal Act (as amended by the Resource Conservation and Recovery Act) or under a comparable state, interstate, or local law, compact, or regulation.

**(INFO-ENV-OT-002) OUTLAYS, LARGE CLOSURES, RCRA**

Amount of outlays for activities to comply with closure or post-closure requirements under the Solid Waste Disposal Act (as amended by the Resource Conservation and Recovery Act) or comparable state, interstate, or local law, compact, or regulation, if the closure will cost in excess of \$5 million for one unit or \$10 million for closure of multiple units.

**(INFO-ENV-OT-003) OUTLAYS, NPL SITES, CERCLA**

Amount of outlays for remedial action required by the Comprehensive Environmental Restoration, Compensation, and Liability Act, as amended, at sites that are listed on the National Priorities List, are proposed for listing, or that the agency believes are likely to be listed.

**(INFO-ENV-OT-004) OUTLAYS, NON-NPL SITES, CERCLA**

Amount of outlays for remedial actions at sites that are not listed on the National Priorities List and still are likely to be addressed under the Comprehensive Environmental Restoration Compensation and Liability Act, as amended, rather than another authority.

**(INFO-ENV-OT-005) OUTLAYS, SITE STUDIES, RCRA**

Amount of outlays for site studies such as facility assessments, investigations, and corrective action design under the Resources Conservation and Recovery Act.

**(INFO-ENV-OT-006) OUTLAYS, SMALL CLOSURES, RCRA**

Amount of outlays for activities to comply with closure or post-closure requirements under the Solid Waste Disposal Act (as amended by the Resource Conservation and Recovery Act) or comparable state, interstate, or local law, if the closure will cost less than or equal to \$5 million for one unit or \$10 million for multiple units.

**(INFO-ENV-OT-007) OUTLAYS, LUST, RCRA**

Amount of outlays to replace leaking underground petroleum storage tanks and to clean sites contaminated by a leaking underground petroleum tank in accordance with the Resource Conservation and Recovery Act.

**(INFO-ENV-OT-008) OUTLAYS, SITE STUDIES, CERCLA**

Amount of outlays for site studies such as site inspection, remedial investigation, feasibility studies and remedial designs under the Comprehensive Environmental Restoration Compensation and Liability Act, as amended.

(INFO-ENV-OT-009) OUTLAYS, AIR POLLUTION CONTROLS, CAA

Amount of outlays for capital expenditures for air pollution purposes to comply with Clean Air Act requirements.

(INFO-ENV-OT-010) OUTLAYS, WATER POLLUTION CONTROLS, CWA

Amount of outlays for capital expenditures for water pollution control purposes to comply with Clean Water Act requirements.

BUDGET-RELATED INFORMATION  
INVENTORY OF CENTRAL AGENCY REQUIREMENTS  
FOR FINANCIAL INFORMATION  
STANDARD TERMS AND DEFINITIONS

**EXHIBIT D-6:  
RECEIPTS, REIMBURSEMENTS, AND OTHER INCOME**

**LISTING OF STANDARD DATA ELEMENT TITLES**

RECEIPTS .....	342
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**LISTING OF STANDARD DATA ELEMENTS WITH DEFINITIONS**

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**SOURCE OF REQUIREMENTS FOR DATA ELEMENTS IN EXHIBIT D-6**

- OMB CIRCULAR NO. A-11 (BPS DATA SECTION R; AND PROGRAM AND FINANCING SCHEDULE)
- OMB CIRCULAR NO. A-34 (SF 133, REPORT ON BUDGET EXECUTION)
- SF 224, STATEMENT OF TRANSACTIONS
- TREASURY ANNUAL REPORT, PART TWO, DETAIL OF RECEIPTS

(For explanations for the codings assigned to the data elements, please refer to the Introduction to Exhibit D.)

INVENTORY OF CENTRAL AGENCY REQUIREMENTS  
FOR FINANCIAL INFORMATION  
STANDARD TERMS AND DEFINITIONS

**RECEIPTS, REIMBURSEMENTS AND OTHER INCOME**  
**LISTING OF STANDARD DATA ELEMENT TITLES**

**RECEIPTS**

(BPS-R-REC-GX) (TAR-GX) (224-TC51ETC)

GOVERNMENT RECEIPTS

(BPS-R-REC-PX-D) PROPRIETARY AND OTHER RECEIPTS - OFFSET BY AGENCY

(TAR-PX)(224-TC51) PROPRIETARY RECEIPTS - OFFSET BY AGENCY

(TAR-PX) (224-TC16) OTHER RECEIPTS - OFFSET BY AGENCY - CLEARING ACCOUNT

(TAR-REC-OFB-D) INTERBUDGETARY OFFSETTING RECEIPTS - OFFSET BY AGENCY

(BPS-R-REC-OT) OFFSETTING RECEIPTS FROM OFF-BUDGET ACCOUNTS - OFFSET BY AGENCY - OFF-BUDGET TRUST FUND ACCOUNTS TO ON-BUDGET TRUST FUND ACCOUNTS (INTRAFUND)

(BPS-R-REC-OF) OFFSETTING RECEIPTS FROM OFF-BUDGET ACCOUNTS - OFFSET BY AGENCY - OFF-BUDGET TRUST FUND ACCOUNTS TO ON-BUDGET FEDERAL FUND ACCOUNTS (INTERFUND)

(TAR-REC-INB-D) INTRABUDGETARY OFFSETTING RECEIPTS - OFFSET BY AGENCY

(BPS-R-REC-IF)(224-TC51) INTRABUDGETARY OFFSETTING RECEIPT - OFFSET BY AGENCY - FEDERAL (INTRAFUND)

(BPS-R-REC-IT)(224-TC51) INTRABUDGETARY OFFSETTING RECEIPT - OFFSET BY AGENCY - TRUST FUND (INTRAFUND)

(BPS-R-REC-ID)(224-TC51) INTRABUDGETARY OFFSETTING RECEIPTS - OFFSET BY AGENCY (INTERFUND)

(ID-FT)(224-TC51) INTRABUDGETARY OFFSETTING RECEIPTS - OFFSET BY AGENCY - FEDERAL TO TRUST FUND (INTERFUND)

(ID-TF)(224-TC51)	INTRABUDGETARY OFFSETTING RECEIPT - OFFSET BY AGENCY - TRUST TO FEDERAL FUND (INTERFUND)
(TAR-REL-INB-D-CL)(224-TC16)	INTRABUDGETARY OFFSETTING RECEIPTS - OFFSET BY AGENCY - CLEARING ACCOUNT
(BPS-R-REC-ID-OO)(224-TC51)	INTRA-"OFF-BUDGETARY" OFFSETTING RECEIPT - OFFSET BY AGENCY - OFF-BUDGET TO OFF-BUDGET
(TAR-REC-GWI-U)	OFFSETTING RECEIPTS - UNDISTRIBUTED BY AGENCY
(BPS-R-REC-UP)(224-TC51)	PROPRIETARY RECEIPTS - UNDISTRIBUTED BY AGENCY
(BPS-R-REC-UO-XB)(224-TC51)	OFFSETTING RECEIPTS - INTERBUDGET - UNDISTRIBUTED BY AGENCY (INTERFUND)
(BPS-R-REC-UI-IB)(224-TC51)	OFFSETTING RECEIPT - OTHERS -UNDISTRIBUTED BY AGENCY (INTERFUND)

**ADDITIONAL RECEIPT/COLLECTION INFORMATION (REQUIRED ON SF 224,  
 STATEMENT OF TRANSACTIONS; NOT LISTED ELSEWHERE)**

(224-TC71)	RECEIPTS - LOAN PROGRAM REPAYMENTS
(224-3-L1)	UNDEPOSITED COLLECTIONS - BEGINNING OF MONTH
(224-3-L2)	TOTAL COLLECTIONS RECEIVED - REPORTING MONTH
(224-3-L3)	DEPOSITS PRESENTED OR MAILED TO BANK
(224-3-L3a)	DEPOSITS PRESENTED OR MAILED TO BANK - REPORTING MONTH
(224-3-L3b)	DEPOSITS PRESENTED OR MAILED TO BANK - PRIOR MONTH
(224-3-L4)	UNDEPOSITED COLLECTIONS - END OF MONTH

**REIMBURSEMENTS AND OFFSETTING COLLECTIONS**

- (34-3A) REIMBURSEMENTS AND OTHER INCOME: EARNED
- (34-3B) REIMBURSEMENTS AND OTHER INCOME: CHANGE IN UNFILLED CUSTOMERS' ORDERS (+ OR -)
- (34-3C) REIMBURSEMENTS AND OTHER INCOME: ANTICIPATED FOR REST OF YEAR
- (225-2) ADVANCES, REIMBURSEMENTS, AND OTHER INCOME IN UNEXPIRED ACCOUNTS ADJUSTED BY RECOVERIES OF PRIOR-YEAR OBLIGATIONS

***TECHNOLOGY TRANSFER SPECIAL REQUIREMENTS***

**DATA ELEMENT (AGENCY LEVEL):**

(INFO-TFR-RC-001)

INCOME - TECHNOLOGY TRANSFER

INVENTORY OF CENTRAL AGENCY REQUIREMENTS  
FOR FINANCIAL INFORMATION  
STANDARD TERMS AND DEFINITIONS

**RECEIPTS, REIMBURSEMENTS AND OTHER INCOME**  
**LISTING OF STANDARD DATA ELEMENTS WITH DEFINITIONS**

**RECEIPTS**

(BPS-R-REC-GX) (TAR-GX) (224-TC51ETC)  
GOVERNMENT RECEIPTS

Amount of (1) receipts arising from the sovereign and regulatory powers unique to the government (e.g., tax receipts, customs duties, court fines, and certain licenses); (2) receipt of premiums on compulsory social insurance programs (e.g., social security and unemployment insurance); and (3) receipts of gifts and contributions. All governmental receipts are deposited in designated receipt accounts. These receipts are always reported in total (rather than as an offset to budget authority and outlay), and the total is compared with total outlays in calculating the budget surplus or deficit.

(BPS-R-REC-PX-D) PROPRIETARY AND OTHER RECEIPTS - OFFSET BY AGENCY

Amount of receipts resulting from business-type or market-oriented transactions with the public (e.g., from the sale of services and goods) that are offset against agency budget authority total and outlay total.

(TAR-PX)(224-TC51) PROPRIETARY RECEIPTS - OFFSET BY AGENCY

Amount of receipts resulting from business-type or market-oriented transactions with the public (e.g., from the sale of services and goods) that (1) are deposited in specific receipt accounts and (2) are offset against agency budget authority total and outlay total.

(TAR-PX) (224-TC16) OTHER RECEIPTS - OFFSET BY AGENCY - CLEARING ACCOUNT

Amount of receipts from other than Government accounts that (1) are temporarily deposited in receipt clearing accounts pending determination as to specific accounts to be credited and (2) are offset against agency budget authority total and outlay total.

(TAR-REC-OFB-D) INTERBUDGETARY OFFSETTING RECEIPTS - OFFSET BY AGENCY

Amount of receipts from governmental off-budget accounts deposited into on-budget receipt accounts that are offset against agency budget authority total and outlay total.

(BPS-R-REC-OT)                    OFFSETTING RECEIPTS FROM OFF-BUDGET ACCOUNTS  
- OFFSET BY AGENCY - OFF-BUDGET TRUST FUND  
ACCOUNTS TO ON-BUDGET TRUST FUND ACCOUNTS  
(INTRAFUND)

Amount of receipts from governmental off-budget accounts deposited into on-budget receipt accounts that are intrafund transactions (i.e., within federal fund accounts or within the trust fund account) and that are offset against agency budget authority total and outlay total.

(BPS-R-REC-OF)                    OFFSETTING RECEIPTS FROM OFF-BUDGET ACCOUNTS  
- OFFSET BY AGENCY - OFF-BUDGET TRUST FUND  
ACCOUNTS TO ON-BUDGET FEDERAL FUND ACCOUNTS  
(INTERFUND)

Amount of receipts from governmental off-budget accounts deposited into on-budget receipt accounts that are interfund transactions (i.e., between federal and trust fund accounts) and that are offset against agency budget authority total and outlay total.

(TAR-REC-INB-D)                    INTRABUDGETARY OFFSETTING RECEIPTS - OFFSET BY  
AGENCY

Amount of receipts from on-budget accounts deposited into on-budget receipt account that are offset against agency budget total and outlay total.

(BPS-R-REC-IF)(224-TC51) INTRABUDGETARY OFFSETTING RECEIPT -OFFSET BY  
AGENCY - FEDERAL (INTRAFUND)

Amount of receipts from on-budget federal fund accounts deposited into on-budget federal fund accounts that are offset against agency budget totals and outlay total.

(BPS-R-REC-IT)(224-TC51) INTRABUDGETARY OFFSETTING RECEIPT -OFFSET BY  
AGENCY - TRUST FUND (INTRAFUND)

Amount of receipts from on-budget trust fund accounts deposited into on-budget trust fund accounts that are offset against agency budget total and outlay total.

(BPS-R-REC-ID)(224-TC51) INTRABUDGETARY OFFSETTING RECEIPTS - OFFSET BY  
AGENCY (INTERFUND)

Amount of receipts from on-budget federal fund accounts deposited into on-budget trust fund account and receipts from on-budget trust fund accounts deposited into on-budget federal fund accounts that are offset against agency budget total and outlay total.

(ID-FT)(224-TC51)                    INTRABUDGETARY OFFSETTING RECEIPTS - OFFSET  
BY AGENCY - FEDERAL TO TRUST FUND  
(INTERFUND)

Amount of receipts from on-budget federal accounts deposited into on-budget trust fund accounts that are offset against agency budget total and outlay total.

(ID-TF)(224-TC51) INTRABUDGETARY OFFSETTING RECEIPT - OFFSET  
BY AGENCY - TRUST TO FEDERAL FUND  
(INTERFUND)

Amount of receipts from on-budget trust fund accounts deposited into on-budget federal fund accounts.

(TAR-REL-INB-D-CL)(224-TC16) INTRABUDGETARY OFFSETTING RECEIPTS - OFFSET  
BY AGENCY - CLEARING ACCOUNT

Amount of receipts from on-budget accounts deposited in clearing accounts pending determination as to the specific on-budget accounts to be credited that are offset against agency budget total and outlay total. Technically, this category may be a subset of each of the six preceding data elements.

(BPS-R-REC-ID-OO)(224-TC51) INTRA-"OFF-BUDGETARY" OFFSETTING RECEIPT -  
OFFSET BY AGENCY OFF-BUDGET TO OFF-BUDGET

Amount of receipts from off-budget accounts deposited into off-budget accounts that are offset against agency budget total and outlay total.

(TAR-REC-GWI-U) OFFSETTING RECEIPTS - UNDISTRIBUTED BY AGENCY

Amount of all receipts that are offset against governmentwide budget total and outlay total.

(BPS-R-REC-UP)(224-TC51) PROPRIETARY RECEIPTS - UNDISTRIBUTED BY AGENCY

Amount of receipts resulting from business-type or market-oriented transactions with the public (e.g., from the sale of services or goods) that are offset against governmentwide budget total and outlay total.

(BPS-R-REC-UO-XB)(224-TC51)  
OFFSETTING RECEIPTS - INTERBUDGET -  
UNDISTRIBUTED BY AGENCY (INTERFUND)

Amount of receipts from off-budget accounts deposited into on-budget accounts that are offset against governmentwide budget total and outlay total.

(BPS-R-REC-UI-IB)(224-TC51)  
OFFSETTING RECEIPT - OTHERS -UNDISTRIBUTED BY  
AGENCY (INTERFUND)

Amount of receipts from on-budget accounts deposited into on-budget accounts and receipts from on-budget accounts deposited into off-budget accounts that are offset against governmentwide budget total and outlay total.

**ADDITIONAL RECEIPT/COLLECTION INFORMATION (REQUIRED ON SF 224,  
STATEMENT OF TRANSACTIONS; NOT LISTED ELSEWHERE)**

**(224-TC71) RECEIPTS - LOAN PROGRAM REPAYMENTS**

Amount of cash transactions for all principal repayments and direct sale of loans relating to a revolving fund or receipt account.

**(224-3-L1) UNDEPOSITED COLLECTIONS - BEGINNING OF MONTH**

Amount of collections on hand which were not deposited as of the beginning of the reporting month.

**(224-3-L2) TOTAL COLLECTIONS RECEIVED - REPORTING MONTH**

Amount of total collections received for deposit (SF 215) net of any uncollectible items (SF 5515) and related adjustments for the reporting month.

**(224-3-L3) DEPOSITS PRESENTED OR MAILED TO BANK**

Amount of all deposits made directly with Federal Reserve banks and branches and general depositaries represented by SF 215, less related SF 5515 for items charged back by depositaries.

**(224-3-L3a) DEPOSITS PRESENTED OR MAILED TO BANK -  
REPORTING MONTH**

Amount of all deposits made directly with Federal Reserve banks and branches and general depositaries represented by SF 215, less related SF 5515 for items charged back by depositaries during the reporting month.

**(224-3-L3b) DEPOSITS PRESENTED OR MAILED TO BANK - PRIOR  
MONTH**

Amount of reporting month's adjustments or corrections to deposits made directly with Federal Reserve banks and branches and general depositaries represented by SF 215, less related SF 5515 for items charged back by depositaries during the prior month.

**(224-3-L4) UNDEPOSITED COLLECTIONS - END OF MONTH**

Amount of collections on hand which were not deposited as of the end of the reporting month. (This amount should represent 224-3-L1 plus 224-3-L2 less 224-3-L3.)

### **REIMBURSEMENTS AND OFFSETTING COLLECTIONS**

(Also, see related data elements on offsetting collections in Exhibit D-2, New Budget Authority.)

**(34-3A) REIMBURSEMENTS AND OTHER INCOME: EARNED**

The amount of reimbursements and other income earned to date during the current fiscal year through (a) the delivery of goods and performance of services whether or not bills have been rendered or collections made; (b) disposition of assets but excluding amounts not realized; and (c) actual collections on loans or other long-term credits outstanding but excluding any amounts due but uncollected on such assets.

**(34-3B) REIMBURSEMENTS AND OTHER INCOME: CHANGE IN UNFILLED CUSTOMERS' ORDERS (+ OR -)**

Amount of increase (+) or decrease (-) from October 1 in: (1) unfilled orders on hand from other Government accounts that are valid obligations of the ordering account (whether or not advances have been received); (2) unfilled orders on hand from the public including state and local governments, only if the account is specifically authorized by law to include such amounts as available for obligation without an advance; and (3) amounts advanced or collected from the public for goods or services that have not yet been provided or performed.

**(34-3C) REIMBURSEMENTS AND OTHER INCOME: ANTICIPATED FOR REST OF YEAR**

Amount of current estimate of the additional reimbursements and other income expected to be earned and to provide budgetary resources for the remainder of the fiscal year. The estimate will be comprised of: (a) orders expected to be received from other government accounts, (b) advances expected to be received from the public, and (c) reimbursements expected to be earned (in the absence of advances) from the public. The amount for this data element is always zero at fiscal year end.

**(225-2) ADVANCES, REIMBURSEMENTS, AND OTHER INCOME IN UNEXPIRED ACCOUNTS ADJUSTED BY RECOVERIES OF PRIOR-YEAR OBLIGATIONS**

Amount, in unexpired accounts only, of advances, reimbursements, other income, etc., adjusted by recoveries of prior year obligations.

### **TECHNOLOGY TRANSFER SPECIAL REQUIREMENTS**

#### **REQUIREMENTS:**

- Agency annual R&D levels (budget authority, obligations, or outlays) exceed \$10 million, and
- transfer activities (budget authority, obligations, or outlays) exceed \$100,000.

**DEFINITION:**

**TECHNOLOGY TRANSFER** broadly covers activities or programs designed specifically to make research and technology developed in Federal laboratories available to entities outside the Federal government or programs which have this as an important goal or result. Examples include specific cooperative R&D between industry and government; dissemination or outreach programs; and programs to encourage or promote the exchange of scientists and engineers between industry, government, and universities.

**DATA ELEMENT (AGENCY LEVEL):**

(INFO-TFR-RC-001)            INCOME - TECHNOLOGY TRANSFER

Amount of royalties and other income received from all licenses under technology transfer programs.

BUDGET-RELATED INFORMATION  
INVENTORY OF CENTRAL AGENCY REQUIREMENTS  
FOR FINANCIAL INFORMATION  
STANDARD TERMS AND DEFINITIONS

**EXHIBIT D-7:  
RECOVERIES, WRITEOFFS, AND OTHER ADJUSTMENTS**

**LISTING OF STANDARD DATA ELEMENT TITLES**

RECOVERIES OF PRIOR-YEAR OBLIGATIONS IN UNEXPIRED ACCOUNTS..... 353  
WITHDRAWAL, LAPSE, WRITEOFF, AND OTHER ADJUSTMENTS ..... 354

**LISTING OF STANDARD DATA ELEMENTS WITH DEFINITIONS**

RECOVERIES OF PRIOR-YEAR OBLIGATIONS IN UNEXPIRED ACCOUNTS..... 358  
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**SOURCE OF REQUIREMENTS FOR DATA ELEMENTS IN EXHIBIT D-7**

- OMB CIRCULAR NO. A-11 (PROGRAM AND FINANCING SCHEDULE)
- OMB CIRCULAR NO. A-34 (SF 133, REPORT ON BUDGET EXECUTION)
- SF 2108, YEAREND CLOSING STATEMENT
- TFS-7304, STATUS OF CONTRACT AUTHORITY

(For explanations for the codings assigned to the data elements, please refer to the Introduction to Exhibit D.)

INVENTORY OF CENTRAL AGENCY REQUIREMENTS  
FOR FINANCIAL INFORMATION  
STANDARD TERMS AND DEFINITIONS

***RECOVERIES, WRITEOFFS, AND OTHER ADJUSTMENTS  
LISTING OF STANDARD DATA ELEMENT TITLES***

***RECOVERIES OF PRIOR-YEAR OBLIGATIONS IN UNEXPIRED ACCOUNTS***

- |                       |   |
|-----------------------|---|
| (11-17.00) (11-78.00) | RECOVERIES OF PRIOR-YEAR OBLIGATIONS - UNEXPIRED<br>ACCOUNT (ADJUSTMENTS IN UNEXPIRED ACCOUNTS) |
| (34-4A)               | RECOVERIES OF PRIOR-YEAR OBLIGATIONS: ACTUAL  |
| (34-4B)               | RECOVERIES OF PRIOR-YEAR OBLIGATIONS: ANTICIPATED<br>FOR THE REST OF THE YEAR                   |

**WITHDRAWAL, LAPSE, WRITEOFF, AND OTHER ADJUSTMENTS**

(11-25.00-L)	UNOBLIGATED BALANCE WITHDRAWN, LAPSING, OR WRITTEN OFF - BUDGET AUTHORITY
(11-25.00-40-L)	UNOBLIGATED BALANCE WITHDRAWN, LAPSING, OR WRITTEN OFF - APPROPRIATION
(11-25.00-40-L-NY)	UNOBLIGATED BALANCE WITHDRAWN OR WRITTEN OFF - APPROPRIATION - NO-YEAR ACCOUNTS
(11-25.00-40-L-YY)	UNOBLIGATED BALANCE WITHDRAWN, LAPSING, OR WRITTEN OFF - APPROPRIATION - SINGLE/MULTIPLE-YEAR ACCOUNTS
(11-25.00-40-L-YY-A)	UNOBLIGATED BALANCE WITHDRAWN, LAPSING, OR WRITTEN OFF - APPROPRIATION - SINGLE/MULTIPLE ACCOUNTS - CATEGORY A APPORTIONMENT
(11-25.00-40-L-YY-B)	UNOBLIGATED BALANCE WITHDRAWN, LAPSING OR WRITTEN OFF - APPROPRIATION - SINGLE/MULTIPLE YEAR ACCOUNTS - CATEGORY B APPORTIONMENT
(11-25.00-40-L-YY-C)	UNOBLIGATED BALANCE WITHDRAWN, LAPSING, OR WRITTEN OFF - APPROPRIATION - SINGLE/MULTIPLE YEAR ACCOUNTS - APPORTION EXEMPT
(11-25.00-40-L-NA)	UNOBLIGATED BALANCE WITHDRAWN, LAPSING, OR WRITTEN OFF - APPROPRIATION - NOT APPORTIONED, NON-EXEMPT
(2108-COL04-TC*XX-D)	APPROPRIATION BALANCES - CANCELLED
(11-25.00-47-L)	UNOBLIGATED BALANCE WITHDRAWN, LAPSING, OR WRITTEN OFF - BORROWING AUTHORITY, DEFINITE
(11-25.00-47-L-NY)	UNOBLIGATED BALANCE WITHDRAWN OR WRITTEN OFF - BORROWING AUTHORITY, DEFINITE - NO-YEAR ACCOUNTS
(11-25.00-47-L-YY)	UNOBLIGATED BALANCE WITHDRAWN, LAPSING, OR WRITTEN OFF - BORROWING AUTHORITY, DEFINITE - SINGLE/MULTIPLE-YEAR ACCOUNTS
(11-25.00-47-L-YY-A)	UNOBLIGATED BALANCE WITHDRAWN, LAPSING, OR WRITTEN OFF - BORROWING AUTHORITY, DEFINITE - SINGLE/MULTIPLE-YEAR ACCOUNTS - CATEGORY A APPORTIONMENT

- (11-25.00-47-L-YY-B) UNOBLIGATED BALANCE WITHDRAWN, LAPSING OR WRITTEN OFF-BORROWING AUTHORITY, DEFINITE - SINGLE/MULTIPLE YEAR ACCOUNTS - CATEGORY B APPORTIONMENT
- (11-25.00-47-L-YY-C) UNOBLIGATED BALANCE WITHDRAWN, LAPSING, OR WRITTEN OFF - BORROWING AUTHORITY, DEFINITE - SINGLE/MULTIPLE-YEAR ACCOUNTS - APPORTION EXEMPT
- (11-25.00-47-L-NA) UNOBLIGATED BALANCE WITHDRAWN, LAPSING, OR WRITTEN OFF - BORROWING AUTHORITY, DEFINITE - NOT APPORTIONED, NON-EXEMPT
- (2108-COL03-D-TC\*19-951) AUTHORITY TO BORROW FROM THE TREASURY, DEFINITE - LAPSING
- (2108-COL03-D-TC\*19-962) AUTHORITY TO BORROW FROM THE PUBLIC, DEFINITE - LAPSING
- (11-25.00-49-L) (7304-COL06-TC\*30-D) UNOBLIGATED BALANCE WITHDRAWN, LAPSING, OR WRITTEN OFF - CONTRACT AUTHORITY, DEFINITE
- (11-25.00-49-L-NY) UNOBLIGATED BALANCE WITHDRAWN OR WRITTEN OFF - CONTRACT AUTHORITY, DEFINITE - NO-YEAR ACCOUNTS
- (11-25.00-49-L-YY) UNOBLIGATED BALANCE WITHDRAWN, LAPSING, OR WRITTEN OFF - CONTRACT AUTHORITY, DEFINITE - SINGLE/MULTIPLE-YEAR ACCOUNTS
- (11-25.00-49-L-YY-A) UNOBLIGATED BALANCE WITHDRAWN, LAPSING, OR WRITTEN OFF -CONTRACT AUTHORITY, DEFINITE -SINGLE/MULTIPLE-YEAR ACCOUNTS - CATEGORY A APPORTIONMENT
- (11-25.00-49-L-YY-B) UNOBLIGATED BALANCE WITHDRAWN, LAPSING OR WRITTEN OFF -CONTRACT AUTHORITY, DEFINITE -SINGLE/MULTIPLE YEAR ACCOUNT CATEGORY B APPORTIONMENT
- (11-25.00-49-L-YY-C) UNOBLIGATED BALANCE WITHDRAWN, LAPSING, OR WRITTEN OFF - CONTRACT AUTHORITY, DEFINITE - SINGLE/MULTIPLE-YEAR ACCOUNTS, APPORTION EXEMPT
- (11-25.00-49-L-NA) UNOBLIGATED BALANCE WITHDRAWN, LAPSING, OR WRITTEN OFF - CONTRACT AUTHORITY, DEFINITE - NOT APPORTIONED, NON-EXEMPT

(11-25.10-R) UNOBLIGATED BALANCE RESTORED - BUDGET AUTHORITY

(11-25.10-40R) (2108-COL04-TC20-D)  
UNOBLIGATED BALANCE RESTORED - APPROPRIATION  
- SINGLE/MULTIPLE YEAR ACCOUNTS

(11-25.10-R-NY) UNOBLIGATED BALANCE RESTORED  
-APPROPRIATION - NO-YEAR ACCOUNTS

(11-25.10-47-R) UNOBLIGATED BALANCE RESTORED - BORROWING  
AUTHORITY

(11-25.10-47-R-NY) UNOBLIGATED BALANCE RESTORED - BORROWING  
AUTHORITY, DEFINITE - NO-YEAR ACCOUNTS

(11-25.10-47-R-EY) UNOBLIGATED BALANCE RESTORED - BORROWING  
AUTHORITY, DEFINITE - OTHER ACCOUNTS

(2108-COL03-TC19-951) AUTHORITY TO BORROW FROM THE TREASURY -  
DEFINITE - RESTORED

(2108-COL03-TC19-962) AUTHORITY TO BORROW FROM THE PUBLIC - DEFINITE  
- RESTORED

(11-25.10-49-R)(7304-COL06-TC20-D)  
UNOBLIGATED BALANCE RESTORED - CONTRACT  
AUTHORITY, DEFINITE

(11-25.10-49-R-NY) UNOBLIGATED BALANCE RESTORED - CONTRACT  
AUTHORITY, DEFINITE - NO-YEAR ACCOUNTS

(11-25.10-49-R-EY) UNOBLIGATED BALANCE RESTORED - CONTRACT  
AUTHORITY, DEFINITE - OTHER ACCOUNTS

(11-27.00-CT) CAPITAL TRANSFER TO GENERAL FUNDS

(1151-TC35) CAPITAL TRANSFER TO GENERAL FUNDS,  
TRANSACTION

(11-32.47-OC) BALANCE OF INDEFINITE AUTHORITY TO BORROW  
WITHDRAWN

(2108-COL05-TC36-BA-I-951)  
AUTHORITY TO BORROW FROM THE TREASURY  
WITHDRAWN - INDEFINITE

(2108-COL05-TC36-BA-I-962)  
AUTHORITY TO BORROW FROM THE PUBLIC  
WITHDRAWN - INDEFINITE

(11-32.49-OC) (7304-COL06-TC\*30-I)  
BALANCE OF INDEFINITE CONTRACT AUTHORITY  
WITHDRAWN

(34-6)	<b>RESTORATIONS AND WRITE-OFFS (NO-YEAR ACCOUNTS)</b>
(11-31.00)	REDEMPTION OF DEBT USING OFFSETTING COLLECTIONS
(11-25.40-L-NY)	UNOBLIGATED BALANCE WITHDRAWN OR WRITTEN-OFF - APPROPRIATION - NO YEAR ACCOUNTS
(11-25.47-L)	UNOBLIGATED BALANCE WITHDRAWN OR WRITTEN-OFF -BORROWING AUTHORITY - NO YEAR ACCOUNTS
(11-25.49-L)	UNOBLIGATED BALANCE WITHDRAWN OR WRITTEN-OFF - CONTRACT AUTHORITY - NO YEAR ACCOUNTS
(11-25.40-R-NY)	UNOBLIGATED BALANCE RESTORED - APPROPRIATION - NO YEAR ACCOUNTS
(11-25.47-R)	UNOBLIGATED BALANCE RESTORED - BORROWING AUTHORITY - NO YEAR ACCOUNTS
(11-25.49-R)	UNOBLIGATED BALANCE RESTORED - CONTRACT AUTHORITY - NO YEAR ACCOUNTS
(11-27.00-CT)	CAPITAL TRANSFER TO GOVERNMENT FUNDS
(11-32.47-OC)	BUDGETARY RESOURCES OTHER THAN APPROPRIATION USED TO REDUCE AUTHORITY TO BORROW
(11-32.49-OC)	BUDGETARY RESOURCES OTHER THAN APPROPRIATION USED TO REDUCE CONTRACT AUTHORITY

INVENTORY OF CENTRAL AGENCY REQUIREMENTS  
FOR FINANCIAL INFORMATION  
STANDARD TERMS AND DEFINITIONS

**RECOVERIES, WRITEOFFS, AND OTHER ADJUSTMENTS**  
**LISTING OF STANDARD DATA ELEMENTS WITH DEFINITIONS**

**RECOVERIES OF PRIOR-YEAR OBLIGATIONS IN UNEXPIRED ACCOUNTS**

(11-17.00)(11-78.00)            RECOVERIES OF PRIOR-YEAR OBLIGATIONS - UNEXPIRED  
ACCOUNT (ADJUSTMENTS IN UNEXPIRED ACCOUNTS)

Amount made available for obligation during a given year in no-year and unexpired multiple-year accounts through deobligation, cancellation, or downward adjustments of prior-year obligations.

(34-4A)                            RECOVERIES OF PRIOR-YEAR OBLIGATIONS: ACTUAL

Amount made available as of the reporting date for obligation in no-year and unexpired multiple-year accounts through deobligation, cancellation, or downward adjustments of prior-year obligations. The amount in the fiscal year-end report should agree with the amount in (11-17.00)(11-78.00).

(34-4B)                            RECOVERIES OF PRIOR-YEAR OBLIGATIONS: ANTICIPATED  
FOR THE REST OF THE YEAR

Amount that is anticipated as of the reporting date to become available for the remainder of the year for obligation in no-year and unexpired multiple-year accounts through deobligation, cancellation, or downward adjustments of prior-year obligations. The amount for this data element is always zero at fiscal year end.

**WITHDRAWAL, LAPSE, WRITEOFF, AND OTHER ADJUSTMENTS**

(11-25.00-L)                    UNOBLIGATED BALANCE WITHDRAWN, LAPSING, OR  
WRITTEN OFF - BUDGET AUTHORITY

Amount of all budget authority that was available for obligation during the year and ceased to be available during or at the end of the fiscal year (other than amounts rescinded by law). This includes unobligated balances expiring for obligation, amounts written off or withdrawn by administrative action, unobligated balances returned to unappropriated receipts, etc.

(11-25.00-40-L)                UNOBLIGATED BALANCE WITHDRAWN, LAPSING, OR  
WRITTEN OFF - APPROPRIATION

Amount of appropriation that was available for obligation during the year and ceased to be available during or at the end of the fiscal year (other than amounts rescinded by law). This includes unobligated appropriation balances expiring for obligation, amounts written off or withdrawn by administrative action, unobligated balances returned to unappropriated receipts, etc.

**(11-25.00-40-L-NY) UNOBLIGATED BALANCE WITHDRAWN OR WRITTEN OFF - APPROPRIATION - NO-YEAR ACCOUNTS**

Amount of no-year appropriation that was available for obligation during the year and ceased to be available during or at the end of the fiscal year (other than amounts rescinded by law). This includes amounts written off or withdrawn by administrative action, unobligated balances returned to unappropriated receipts, etc.

**(11-25.00-40-L-YY) UNOBLIGATED BALANCE WITHDRAWN, LAPSING, OR WRITTEN OFF - APPROPRIATION - SINGLE/MULTIPLE-YEAR ACCOUNTS**

Amount of single-year or multiple-year appropriation that was available for obligation during the year and ceased to be available during or at the end of the fiscal year (other than amounts rescinded by law). This includes unobligated balances expiring for obligation, amounts written off or withdrawn by administrative action, unobligated balances returned to unappropriated receipts, etc.

**(11-25.00-40-L-YY-A) UNOBLIGATED BALANCE WITHDRAWN, LAPSING, OR WRITTEN OFF - APPROPRIATION - SINGLE/MULTIPLE ACCOUNTS - CATEGORY A APPORTIONMENT**

Amount of single-year or multiple-year appropriation apportioned on a quarterly basis that was available for obligation during the year and ceased to be available during or at the end of the fiscal year (other than amounts rescinded by law). This includes unobligated balances expiring for obligation, amounts written off or withdrawn by administrative action, unobligated balances returned to unappropriated receipts, etc.

**(11-25.00-40-L-YY-B) UNOBLIGATED BALANCE WITHDRAWN, LAPSING OR WRITTEN OFF - APPROPRIATION - SINGLE/MULTIPLE YEAR ACCOUNTS - CATEGORY B APPORTIONMENT**

Amount of single-year or multiple-year appropriation apportioned on a basis other than quarterly that was available for obligation during the year and ceased to be available during or at the end of the fiscal year (other than amounts rescinded by law). This includes unobligated balances expiring for obligation, amounts written off or withdrawn by administrative action, unobligated balances returned to unappropriated receipts, etc.

**(11-25.00-40-L-YY-C) UNOBLIGATED BALANCE WITHDRAWN, LAPSING, OR WRITTEN OFF - APPROPRIATION - SINGLE/MULTIPLE YEAR ACCOUNTS - APPORTION EXEMPT**

Amount of single-year or multiple-year appropriation not subject to apportionment that was available for obligation during the year and ceased to be available during or at the end of the fiscal year (other than amounts rescinded by law). This includes unobligated balances expiring for obligation, amounts written off or withdrawn by administrative action, unobligated balances returned to unappropriated receipts, etc.

(11-25.00-40-L-NA)                    UNOBLIGATED BALANCE WITHDRAWN, LAPSING, OR  
WRITTEN OFF - APPROPRIATION - NOT  
APPORTIONED, NON-EXEMPT

Amount of an appropriation that was not apportioned (however, still subject to apportionment requirements) and ceased to be available during or at the end of the fiscal year (other than amounts rescinded by law). This includes unobligated balances expiring for obligation, amounts written off or withdrawn by administrative action, unobligated balances returned to unappropriated receipts, etc.

(2108-COL04-TC\*XX-D)            APPROPRIATION BALANCES - CANCELLED

Amount of cancellation of both obligated and unobligated balances in expired appropriation accounts for 5 years. (This data element will be used in FY 1994 for the first time.)

(11-25.00-47-L)                    UNOBLIGATED BALANCE WITHDRAWN, LAPSING, OR  
WRITTEN OFF - BORROWING AUTHORITY, DEFINITE

Amount of definite borrowing authority that was available for obligation during the year and ceased to be available during or at the end of the fiscal year (other than amounts rescinded by law). This includes unobligated balances expiring for obligation, amounts written off or withdrawn by administrative action, etc.

(11-25.00-47-L-NY)                UNOBLIGATED BALANCE WITHDRAWN OR WRITTEN  
OFF - BORROWING AUTHORITY, DEFINITE - NO-YEAR  
ACCOUNTS

Amount of no-year definite borrowing authority that was available for obligation during the year and ceased to be available during or at the end of the fiscal year (other than amounts rescinded by law). This includes unobligated balances expiring for obligation, amounts written off or withdrawn by administrative action, etc.

(11-25.00-47-L-YY)                UNOBLIGATED BALANCE WITHDRAWN, LAPSING, OR  
WRITTEN OFF - BORROWING AUTHORITY, DEFINITE -  
SINGLE/MULTIPLE-YEAR ACCOUNTS

Amount of single-year or multiple-year definite borrowing authority that was available for obligation during the year and ceased to be available during or at the end of the fiscal year (other than amounts rescinded by law). This includes unobligated balances expiring for obligation, amounts written off or withdrawn by administrative action, etc.

(11-25.00-47-L-YY-A)              UNOBLIGATED BALANCE WITHDRAWN, LAPSING,  
OR WRITTEN OFF -BORROWING AUTHORITY,  
DEFINITE - SINGLE/MULTIPLE-YEAR ACCOUNTS -  
CATEGORY A APPORTIONMENT

Amount of single-year or multiple-year definite borrowing authority apportioned on a quarterly basis that was available for obligation during the year and ceased to be available during or at the end of the fiscal year (other than amounts rescinded by law). This includes unobligated balances expiring for obligation, amounts written off or withdrawn by administrative action, etc.

(11-25.00-47-L-YY-B) UNOBLIGATED BALANCE WITHDRAWN, LAPSING OR WRITTEN OFF-BORROWING AUTHORITY, DEFINITE - SINGLE/MULTIPLE YEAR ACCOUNTS - CATEGORY B APPORTIONMENT

Amount of single-year or multiple-year definite borrowing authority apportioned on a basis other than quarterly that is available for obligation during the year and ceased to be available during or at the end of the fiscal year (other than amounts rescinded by law). This includes unobligated balances expiring for obligation, amounts written off or withdrawn by administrative action, etc.

(11-25.00-47-L-YY-C) UNOBLIGATED BALANCE WITHDRAWN, LAPSING, OR WRITTEN OFF - BORROWING AUTHORITY, DEFINITE - SINGLE/MULTIPLE-YEAR ACCOUNTS - APPORTION EXEMPT

Amount of single-year or multiple-year definite borrowing authority not subject to apportionment that was available for obligation during the year and ceased to be available during or at the end of the fiscal year (other than amounts rescinded by law). This includes unobligated balances expiring for obligation, amounts written off or withdrawn by administrative action, etc.

(11-25.00-47-L-NA) UNOBLIGATED BALANCE WITHDRAWN, LAPSING, OR WRITTEN OFF - BORROWING AUTHORITY, DEFINITE - NOT APPORTIONED, NON-EXEMPT

Amount of definite borrowing authority that was not apportioned (however, still subject to apportionment requirements) and ceased to be available during or at the end of the fiscal year (other than amounts rescinded by law). This includes unobligated balances expiring for obligation, amounts written off or withdrawn by administrative action, etc.

(2108-COL03-D-TC\*19-951) AUTHORITY TO BORROW FROM THE TREASURY, DEFINITE - LAPSING

Amount of definite borrowing authority from the Treasury which lapsed (or expired) for obligation purposes.

(2108-COL03-D-TC\*19-962) AUTHORITY TO BORROW FROM THE PUBLIC, DEFINITE - LAPSING

Amount of definite borrowing authority from the public which lapsed (or expired) for obligation purposes.

(11-25.00-49-L)(7304-COL06-TC\*30-D) UNOBLIGATED BALANCE WITHDRAWN, LAPSING, OR WRITTEN OFF - CONTRACT AUTHORITY, DEFINITE

Amount of definite contract authority that was available for obligation during the year and ceased to be available during or at the end of the fiscal year (other than amounts rescinded by law). This includes unobligated balances expiring for obligation, amounts written off or withdrawn by administrative action, etc.

(11-25.00-49-L-NY)                    UNOBLIGATED BALANCE WITHDRAWN OR WRITTEN OFF - CONTRACT AUTHORITY, DEFINITE - NO-YEAR ACCOUNTS

Amount of no-year definite contract authority that was available for obligation during the year and ceased to be available during or at the end of the fiscal year (other than amounts rescinded by law). This includes unobligated no-year balances expiring for obligation, amounts written off or withdrawn by administrative action, etc.

(11-25.00-49-L-YY)                    UNOBLIGATED BALANCE WITHDRAWN, LAPSING, OR WRITTEN OFF - CONTRACT AUTHORITY, DEFINITE - SINGLE/MULTIPLE-YEAR ACCOUNTS

Amount of single-year or multiple-year definite contract authority that was available for obligation during the year and ceased to be available during or at the end of the fiscal year (other than amounts rescinded by law). This includes unobligated balances expiring for obligation, amounts written off or withdrawn by administrative action, etc.

(11-25.00-49-L-YY-A)                    UNOBLIGATED BALANCE WITHDRAWN, LAPSING, OR WRITTEN OFF -CONTRACT AUTHORITY, DEFINITE -SINGLE/MULTIPLE-YEAR ACCOUNTS - CATEGORY A APPORTIONMENT

Amount of single-year or multiple-year definite contract authority apportioned on a quarterly basis that was available for obligation during the year and ceased to be available during or at the end of the fiscal year (other than amounts rescinded by law). This includes unobligated balances expiring for obligation, amounts written off or withdrawn by administrative action, etc.

(11-25.00-49-L-YY-B)                    UNOBLIGATED BALANCE WITHDRAWN, LAPSING OR WRITTEN OFF -CONTRACT AUTHORITY, DEFINITE -SINGLE/MULTIPLE YEAR ACCOUNT CATEGORY B APPORTIONMENT

Amount of single-year or multiple-year definite apportioned on a basis other than quarterly that was available for obligation during the year and ceased to be available during or at the end of the fiscal year (other than amounts rescinded by law). This includes unobligated balances expiring for obligation, amounts written off or withdrawn by administrative action, etc.

(11-25.00-49-L-YY-C)                    UNOBLIGATED BALANCE WITHDRAWN, LAPSING, OR WRITTEN OFF - CONTRACT AUTHORITY, DEFINITE - SINGLE/MULTIPLE-YEAR ACCOUNTS, APPORTION EXEMPT

Amount of single-year or multiple-year definite contract authority not subject to apportionment that was available for obligation during the year and ceased to be available during or at the end of the year (other than amounts rescinded by law). This includes unobligated balances expiring for obligation, amounts written off or withdrawn by administrative action, etc.



(2108-COL03-TC19-951)      **AUTHORITY TO BORROW FROM THE TREASURY -  
DEFINITE - RESTORED**

Amount of unobligated balance of borrowing authority from the Treasury that was previously withdrawn by administrative action that is again made available by administrative action.

(2108-COL03-TC19-962)      **AUTHORITY TO BORROW FROM THE PUBLIC - DEFINITE  
- RESTORED**

Amount of unobligated balance of borrowing authority from the public that was previously withdrawn by administrative action that is again made available by administrative action.

(11-25.10-49-R) (7304-COL06-TC20-D)  
   **UNOBLIGATED BALANCE RESTORED - CONTRACT  
AUTHORITY, DEFINITE**

Amount of unobligated balance of contract authority that was previously withdrawn by administrative action that is again made available for obligation by administrative action.

(11-25.10-49-R-NY)              **UNOBLIGATED BALANCE RESTORED - CONTRACT  
AUTHORITY, DEFINITE - NO-YEAR ACCOUNTS**

Amount of unobligated balance of no-year contract authority that was previously withdrawn by administrative action that is again made available for obligation by administrative action.

(11-25.10-49-R-EY)              **UNOBLIGATED BALANCE RESTORED - CONTRACT  
AUTHORITY, DEFINITE - OTHER ACCOUNTS**

Amount of unobligated balance of single or multiple year contract authority that was previously withdrawn by administrative action that is again made available for obligation by administrative action.

(11-27.00-CT)                      **CAPITAL TRANSFER TO GENERAL FUNDS**

Amount deposited to Treasury receipt accounts for Earnings of Government-owned enterprises, or Repayments of capital investment, Government-owned enterprises. Does not include interest payments.

(1151-TC35)                        **CAPITAL TRANSFER TO GENERAL FUNDS,  
TRANSACTION**

Amount of each transaction making deposits to Treasury receipt accounts for Earnings of Government-owned enterprises, or Repayments of capital investment, Government-owned enterprises. Does not include interest payments.

(11-32.47-OC)                      **BALANCE OF INDEFINITE AUTHORITY TO BORROW  
WITHDRAWN**

Amount of other budgetary resources (e.g., offsetting collections) that were substituted for obligated balances of indefinite authority to borrow plus any amount withdrawn when unobligated balances of indefinite authority to borrow was realized in no-year or multiple-year accounts through downward adjustments of prior year obligations.

(2108-COL05-TC36-BA-I-951)  
AUTHORITY TO BORROW FROM THE TREASURY  
WITHDRAWN - INDEFINITE

(2108-COL05-TC36-BA-I-962)  
AUTHORITY TO BORROW FROM THE PUBLIC  
WITHDRAWN - INDEFINITE

(11-32.49-OC) (7304-COL06-TC\*30-I)  
BALANCE OF INDEFINITE CONTRACT AUTHORITY  
WITHDRAWN

Amount of other budgetary resources (e.g., offsetting collections) that were substituted for obligated balances of indefinite contract authority plus any amount withdrawn when unobligated balances of indefinite contract authority was realized in no-year or multiple-year accounts through downward adjustments of prior year obligations.

**(34-6) RESTORATIONS AND WRITE-OFFS (NO-YEAR ACCOUNTS)**

Net amount of no-year budgetary resources that (1) have been restored to the account during the fiscal year for amounts that had been previously written off by administrative action (plus) and (2) have been written off (to date) during the fiscal year by administrative action (minus).

(11-31.00) REDEMPTION OF DEBT USING OFFSETTING  
COLLECTIONS

Amount of offsetting collections and balances, not appropriations, used for repayments of outstanding borrowing.

(Also, 34-6 includes the following sub-data elements which have been listed and defined previously.)

(11-25.40-L-NY) UNOBLIGATED BALANCE WITHDRAWN OR  
WRITTEN-OFF - APPROPRIATION - NO YEAR ACCOUNTS

(11-25.47-L) UNOBLIGATED BALANCE WITHDRAWN OR  
WRITTEN-OFF - BORROWING AUTHORITY - NO YEAR  
ACCOUNTS

(11-25.49-L) UNOBLIGATED BALANCE WITHDRAWN OR  
WRITTEN-OFF - CONTRACT AUTHORITY - NO YEAR  
ACCOUNTS

(11-25.40-R-NY) UNOBLIGATED BALANCE RESTORED - APPROPRIATION  
- NO YEAR ACCOUNTS

(11-25.47-R) UNOBLIGATED BALANCE RESTORED - BORROWING  
AUTHORITY - NO YEAR ACCOUNTS

(11-25.49-R) UNOBLIGATED BALANCE RESTORED - CONTRACT  
AUTHORITY - NO YEAR ACCOUNTS

(11-27.00-CT)	CAPITAL TRANSFER TO GOVERNMENT FUNDS
(11-32.47-OC)	BUDGETARY RESOURCES OTHER THAN APPROPRIATION USED TO REDUCE AUTHORITY TO BORROW
(11-32.49-OC)	BUDGETARY RESOURCES OTHER THAN APPROPRIATION USED TO REDUCE CONTRACT AUTHORITY

BUDGET-RELATED INFORMATION  
INVENTORY OF CENTRAL AGENCY REQUIREMENTS  
FOR FINANCIAL INFORMATION  
STANDARD TERMS AND DEFINITIONS

**EXHIBIT D-8:  
END OF YEAR BALANCES**

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***SOURCE OF REQUIREMENTS FOR DATA ELEMENTS IN EXHIBIT D-8***

OMB CIRCULAR NO. A-11 (PROGRAM AND FINANCING SCHEDULE)

OMB CIRCULAR NO. A-11 (SF 133, REPORT ON BUDGET EXECUTION)

SF 2108, YEAREND CLOSING STATEMENT

TFS FORM 7304, STATUS OF CONTRACT AUTHORITY

(For explanations for the codings assigned to the data elements, please refer to the Introduction to Exhibit D.)

INVENTORY OF CENTRAL AGENCY REQUIREMENTS  
FOR FINANCIAL INFORMATION  
STANDARD TERMS AND DEFINITIONS

**END OF YEAR BALANCES**

**LISTING OF STANDARD DATA ELEMENT TITLES**

**UNOBLIGATED BALANCES - END OF YEAR**

(11-24.40)	UNOBLIGATED BALANCE OF APPROPRIATION (TREASURY BALANCE) AVAILABLE, END OF YEAR
(11-24.41)	UNOBLIGATED BALANCE OF INVESTMENTS IN U.S. SECURITIES AVAILABLE, END OF YEAR
(11-24.42)	BALANCE OF UNREALIZED DISCOUNTS FOR <u>UNOBLIGATED</u> INVESTMENTS IN U.S. SECURITIES, END OF YEAR
(11-24.47)	UNOBLIGATED BALANCE OF AUTHORITY TO BORROW AVAILABLE, END OF YEAR
(11-24.49)	UNOBLIGATED BALANCE OF UNFUNDED CONTRACT AUTHORITY AVAILABLE, END OF YEAR
(11-24.90)	UNOBLIGATED BALANCE OF REVOLVING AND MANAGEMENT FUNDS (TREASURY BALANCE) AVAILABLE, END OF YEAR
(11-24.91)	UNOBLIGATED BALANCE OF INVESTMENTS IN U.S. SECURITIES OF REVOLVING AND MANAGEMENT FUNDS AVAILABLE, END OF YEAR
(11-24.92)	BALANCE OF UNREALIZED DISCOUNTS FOR <u>UNOBLIGATED</u> INVESTMENTS IN U.S. SECURITIES OF REVOLVING AND MANAGEMENT FUNDS, END OF YEAR
(11-30.00)	DEFICIENCY FOR THE YEAR
(11-84.00)	PRIOR YEAR DEFICIENCIES, END OF YEAR

**UNOBLIGATED BALANCES AVAILABLE - END OF PERIOD**

(34-9A)	UNOBLIGATED (PRECLOSING) BALANCE AVAILABLE, END OF PERIOD - CATEGORY A APPORTIONMENT
(11-24.40-AA)	UNOBLIGATED BALANCE OF APPROPRIATION (TREASURY BALANCE) AVAILABLE, END OF PERIOD - CATEGORY A APPORTIONMENT
(11-24.41-IA)	UNOBLIGATED BALANCE OF INVESTMENTS IN U.S. SECURITIES AVAILABLE, END OF PERIOD - CATEGORY A APPORTIONMENT
(11-24.42-DA)	BALANCE OF UNREALIZED DISCOUNTS FOR <u>UNOBLIGATED</u> INVESTMENTS IN U.S. SECURITIES, END OF PERIOD - CATEGORY A APPORTIONMENT
(11-24.47-BA)	UNOBLIGATED BALANCE OF AUTHORITY TO BORROW AVAILABLE, END OF PERIOD - CATEGORY A APPORTIONMENT
(11-24.49-CA)	UNOBLIGATED BALANCE OF UNFUNDED CONTRACT AUTHORITY AVAILABLE, END OF PERIOD - CATEGORY A APPORTIONMENT
(11-24.90-RA)	UNOBLIGATED BALANCE OF REVOLVING AND MANAGEMENT FUNDS (TREASURY BALANCE) AVAILABLE, END OF PERIOD - CATEGORY A APPORTIONMENT
(11-24.91-MA)	UNOBLIGATED BALANCE OF INVESTMENTS IN U.S. GOVERNMENT SECURITIES OF REVOLVING AND MANAGEMENT FUNDS AVAILABLE, END OF PERIOD - CATEGORY A APPORTIONMENT
(11-24.92-DA)	BALANCE OF UNREALIZED DISCOUNTS FOR <u>UNOBLIGATED</u> INVESTMENTS IN U.S. SECURITIES OF REVOLVING AND MANAGEMENT FUNDS, END OF PERIOD - CATEGORY A APPORTIONMENT
(11-25.00-40-L-YY-A)	UNOBLIGATED BALANCE WITHDRAWN, LAPSING, OR WRITTEN-OFF - APPROPRIATION - SINGLE/MULTIPLE YEAR ACCOUNTS - CATEGORY A APPORTIONMENT
(11-25.00-47-L-A)	UNOBLIGATED BALANCE WITHDRAWN, LAPSING, OR WRITTEN-OFF - BORROWING AUTHORITY - CATEGORY A APPORTIONMENT

(11-25.00-49-L-A)	UNOBLIGATED BALANCE WITHDRAWN, LAPSING, OR WRITTEN-OFF - UNFUNDED CONTRACT AUTHORITY - CATEGORY A APPORTIONMENT
(34-9B)	UNOBLIGATED (PRECLOSING) BALANCES AVAILABLE, END OF PERIOD - CATEGORY B APPORTIONMENT
(11-24.40-AB)	UNOBLIGATED BALANCE OF APPROPRIATION (TREASURY BALANCE) AVAILABLE, END OF PERIOD - CATEGORY B APPORTIONMENT
(11-24.41-IB)	UNOBLIGATED BALANCE OF INVESTMENTS IN U.S. GOVERNMENT SECURITIES AVAILABLE, END OF PERIOD - CATEGORY B APPORTIONMENT
(11-24.42-DB)	BALANCE OF UNREALIZED DISCOUNTS FOR <u>UNOBLIGATED</u> INVESTMENTS IN U.S. SECURITIES, END OF PERIOD - CATEGORY B APPORTIONMENT
(11-24.47-BB)	UNOBLIGATED BALANCE OF AUTHORITY TO BORROW AVAILABLE, END OF PERIOD - CATEGORY B APPORTIONMENT
(11-24.49-CB)	UNOBLIGATED BALANCE OF UNFUNDED CONTRACT AUTHORITY AVAILABLE, END OF PERIOD - CATEGORY B APPORTIONMENT
(11-24.90-RB)	UNOBLIGATED BALANCE OF REVOLVING AND MANAGEMENT FUNDS (TREASURY BALANCE) AVAILABLE, END OF PERIOD - CATEGORY B APPORTIONMENT
(11-24.91-MB)	UNOBLIGATED BALANCE OF INVESTMENTS IN U.S. SECURITIES OF REVOLVING AND MANAGEMENT FUNDS AVAILABLE, END OF PERIOD - CATEGORY B APPORTIONMENT
(11-24.92-DB)	BALANCE OF UNREALIZED DISCOUNTS FOR <u>UNOBLIGATED</u> INVESTMENTS IN U.S. SECURITIES FOR REVOLVING AND MANAGEMENT FUNDS, END OF PERIOD - CATEGORY B APPORTIONMENT
(11-25.00-40-L-YY-B)	UNOBLIGATED BALANCE WITHDRAWN, LAPSING, OR WRITTEN-OFF - APPROPRIATION - SINGLE/MULTIPLE YEAR ACCOUNTS - CATEGORY B APPORTIONMENT
(11-25.00-47-L-B)	UNOBLIGATED BALANCE WITHDRAWN, LAPSING, OR WRITTEN-OFF - BORROWING AUTHORITY - CATEGORY B APPORTIONMENT
(11-25.00-49-L-B)	UNOBLIGATED BALANCE WITHDRAWN, LAPSING, OR WRITTEN-OFF - UNFUNDED CONTRACT AUTHORITY - CATEGORY B APPORTIONMENT

(34-9C)	UNOBLIGATED (PRECLOSING) BALANCES AVAILABLE, END OF PERIOD - APPORTION EXEMPT ACCOUNTS
(11-24.40-AC)	UNOBLIGATED BALANCE OF APPROPRIATION (TREASURY BALANCE) AVAILABLE, END OF PERIOD - APPORTION EXEMPT
(11-24.41-IC)	UNOBLIGATED BALANCE OF INVESTMENTS IN U.S. SECURITIES AVAILABLE, END OF PERIOD - APPORTION EXEMPT
(11-24.42-DC)	BALANCE OF UNREALIZED DISCOUNTS FOR <u>UNOBLIGATED</u> INVESTMENTS IN U.S. SECURITIES, END OF PERIOD - APPORTION EXEMPT
(11-24.47-BC)	UNOBLIGATED BALANCE OF AUTHORITY TO BORROW AVAILABLE, END OF PERIOD - APPORTION EXEMPT
(11-24.49-CC)	UNOBLIGATED BALANCE OF UNFUNDED CONTRACT AUTHORITY AVAILABLE, END OF PERIOD - APPORTION EXEMPT
(11-24.90-RC)	UNOBLIGATED BALANCE OF REVOLVING AND MANAGEMENT FUNDS (TREASURY BALANCE) AVAILABLE, END OF PERIOD - APPORTION EXEMPT
(11-24.91-MC)	UNOBLIGATED BALANCE OF INVESTMENTS IN U.S. SECURITIES OF REVOLVING AND MANAGEMENT FUNDS AVAILABLE, END OF PERIOD - APPORTION EXEMPT
(11-24.92-DC)	BALANCE OF UNREALIZED DISCOUNTS FOR <u>UNOBLIGATED</u> INVESTMENTS IN U.S. SECURITIES FOR <u>REVOLVING AND MANAGEMENT FUNDS</u> , END OF PERIOD - APPORTION EXEMPT
(11-25.00-40-L-YY-C)	UNOBLIGATED BALANCE WITHDRAWN, LAPSING, OR WRITTEN-OFF - APPROPRIATION - SINGLE/MULTIPLE YEAR ACCOUNTS - APPORTION EXEMPT
(11-25.00-47-L-C)	UNOBLIGATED BALANCE WITHDRAWN, LAPSING, OR WRITTEN-OFF - BORROWING AUTHORITY - APPORTION EXEMPT
(11-25.00-49-L-C)	UNOBLIGATED BALANCE WITHDRAWN, LAPSING, OR WRITTEN-OFF - UNFUNDED CONTRACT AUTHORITY - APPORTION EXEMPT

**UNOBLIGATED (PRECLOSING) BALANCE NOT AVAILABLE - END OF PERIOD**

(34-10A)	UNOBLIGATED BALANCES NOT AVAILABLE, END OF PERIOD: APPORTIONED FOR SUBSEQUENT PERIODS
(34-10B)	UNOBLIGATED BALANCES NOT AVAILABLE, END OF PERIOD: WITHHELD PENDING RESCISSION
(34-10C)	UNOBLIGATED BALANCES NOT AVAILABLE, END OF PERIOD: DEFERRED
(34-10D)	UNOBLIGATED BALANCES NOT AVAILABLE, END OF PERIOD: UNAPPORTIONED BALANCE OF REVOLVING FUND
(34-10E)	UNOBLIGATED BALANCES NOT AVAILABLE, END OF PERIOD: OTHER BALANCES NOT AVAILABLE
(34-10E-EA)	UNOBLIGATED BALANCES NOT AVAILABLE, END OF PERIOD: EXPIRED ACCOUNT
(34-10E-EA-PY)	UNOBLIGATED BALANCE NOT AVAILABLE, END OF PERIOD: EXPIRED ACCOUNT - FIRST YEAR
(34-10E-EA-P1)	UNOBLIGATED BALANCE NOT AVAILABLE, END OF PERIOD: EXPIRED ACCOUNT - SECOND YEAR
(34-10E-EA-P2)	UNOBLIGATED BALANCE NOT AVAILABLE, END OF PERIOD: EXPIRED ACCOUNT - THIRD YEAR
(34-10E-EA-P3)	UNOBLIGATED BALANCE NOT AVAILABLE, END OF PERIOD: EXPIRED ACCOUNT - FOURTH YEAR
(34-10E-EA-P4)	UNOBLIGATED BALANCE NOT AVAILABLE, END OF PERIOD: EXPIRED ACCOUNT - FIFTH YEAR
(34-10E-BR)	UNOBLIGATED BALANCES NOT AVAILABLE, END OF PERIOD: EXCESS BUDGETARY RESOURCES REALIZED
(34-10E-WD)	UNOBLIGATED BALANCES NOT AVAILABLE, END OF PERIOD: TO BE WITHDRAWN
(11-25.00-40-L-NA)	UNOBLIGATED BALANCE WITHDRAWN, LAPSING, OR WRITTEN OFF - APPROPRIATION - NOT APPORTIONED - NON-EXEMPT
(11-25.00-47-L-NA)	UNOBLIGATED BALANCE WITHDRAWN, LAPSING, OR WRITTEN OFF - BORROWING AUTHORITY, DEFINITE - NOT APPORTIONED - NON-EXEMPT
(11-25.00-49-L-NA)	UNOBLIGATED BALANCE WITHDRAWN, LAPSING, OR WRITTEN OFF - UNFUNDED CONTRACT AUTHORITY, DEFINITE - NOT APPORTIONED - NON-EXEMPT

(11-30.00)

DEFICIENCY FOR THE YEAR

(11-84.00)

PRIOR YEAR DEFICIENCIES, END OF YEAR

**OBLIGATED BALANCES - END OF PERIOD**

(34-13C)(225-5)	NET UNPAID OBLIGATIONS: OBLIGATED BALANCE, END OF PERIOD
(11-74.40)	OBLIGATED BALANCE OF APPROPRIATION (TREASURY BALANCE), END OF PERIOD
(11-74.41)	OBLIGATED BALANCE OF INVESTMENTS IN U.S. SECURITIES, END OF PERIOD
(11-74.42)	BALANCE OF UNREALIZED DISCOUNTS FOR <u>OBLIGATED</u> INVESTMENTS IN U.S. SECURITIES, END OF PERIOD
(11-74.47)	OBLIGATED BALANCE OF AUTHORITY TO BORROW, END OF PERIOD
(11-74.49)	OBLIGATED BALANCE OF UNFUNDED CONTRACT AUTHORITY, END OF PERIOD
(11-74.90)	OBLIGATED BALANCE OF REVOLVING AND MANAGEMENT FUNDS, END OF PERIOD
(11-74.91)	OBLIGATED BALANCE OF INVESTMENTS IN U.S. GOVERNMENT SECURITIES OF REVOLVING AND MANAGEMENT FUNDS, END OF PERIOD
(11-74.92)	BALANCE OF UNREALIZED DISCOUNTS FOR <u>OBLIGATED</u> INVESTMENTS IN U.S. SECURITIES FOR REVOLVING AND MANAGEMENT FUNDS, END OF PERIOD - CATEGORY A APPORTIONMENT
(11-74.10)	RECEIVABLES IN EXCESS OF OBLIGATIONS, END OF PERIOD

**UNEXPENDED BALANCES - END OF YEAR**

- (E-2108-COL05-00) UNEXPENDED BALANCE, REPORTING YEAR APPROPRIATION (LESS TRANSFER APPROPRIATION), END OF YEAR
- (E-2108-COL05-00-T) UNEXPENDED BALANCE, REPORTING YEAR APPROPRIATION, TRANSFER APPROPRIATION TO \_\_\_\_\_, END OF YEAR
- (E-2108-COL05-01) UNEXPENDED BALANCE, APPROPRIATION - FIRST YEAR AFTER EXPIRATION, (LESS TRANSFER APPROPRIATION), END OF YEAR
- (E-2108-COL05-01-T) UNEXPENDED BALANCE APPROPRIATION - FIRST YEAR AFTER EXPIRATION, TRANSFER APPROPRIATION TO \_\_\_\_\_, END OF YEAR
- (E-2108-COL05-02) UNEXPENDED BALANCE, APPROPRIATION - SECOND YEAR AFTER EXPIRATION, (LESS TRANSFER APPROPRIATION), END OF YEAR
- (E-2108-COL05-02-T) UNEXPENDED BALANCE, APPROPRIATION - SECOND YEAR AFTER EXPIRATION, TRANSFER APPROPRIATION TO \_\_\_\_\_, END OF YEAR
- (E-2108-COL05-03) UNEXPENDED BALANCE, APPROPRIATION - THIRD YEAR AFTER EXPIRATION, (LESS TRANSFER APPROPRIATION), END OF YEAR
- (E-2108-COL05-03-T) UNEXPENDED BALANCE, APPROPRIATION - THIRD YEAR AFTER EXPIRATION, TRANSFER APPROPRIATION TO \_\_\_\_\_, END OF YEAR
- (E-2108-COL05-04) UNEXPENDED BALANCE, APPROPRIATION - FOURTH YEAR AFTER EXPIRATION, (LESS TRANSFER APPROPRIATION), END OF YEAR
- (E-2108-COL05-04-T) UNEXPENDED BALANCE, APPROPRIATION - FOURTH YEAR AFTER EXPIRATION, TRANSFER APPROPRIATION TO \_\_\_\_\_, END OF YEAR
- (E-2108-COL05-05) UNEXPENDED BALANCE, APPROPRIATION - FIFTH YEAR AFTER EXPIRATION, (LESS TRANSFER APPROPRIATION), END OF YEAR
- (E-2108-COL05-05-T) UNEXPENDED BALANCE, APPROPRIATION - FIFTH YEAR AFTER EXPIRATION, TRANSFER APPROPRIATION TO \_\_\_\_\_, END OF YEAR
- (E-2108-COL05-06) UNEXPENDED BALANCE, PRIOR YEARS APPROPRIATION ("M") (LESS TRANSFER APPROPRIATION), END OF YEAR

(E-2108-COL05-06-T)	UNEXPENDED BALANCE, PRIOR YEARS APPROPRIATION ("M"), TRANSFER APPROPRIATION TO _____, END OF YEAR
(E-2108-COL05-07)	UNEXPENDED BALANCE, NO-YEAR APPROPRIATION (LESS TRANSFER APPROPRIATION), END OF YEAR
(E-2108-COL05-07-T)	UNEXPENDED BALANCE, NO-YEAR APPROPRIATION, TRANSFER APPROPRIATION TO _____, END OF YEAR
(E-2108-COL05-08)	UNEXPENDED BALANCE, MULTIPLE-YEAR APPROPRIATION (LESS TRANSFER APPROPRIATION), END OF YEAR
(E-2108-COL05-08-T)	UNEXPENDED BALANCE, MULTIPLE-YEAR APPROPRIATION, TRANSFER APPROPRIATION TO _____, END OF YEAR
(E-2108-COL06-CA-941)(E-7304-COL07)	UNEXPENDED BALANCE, UNFUNDED CONTRACT AUTHORITY, END OF YEAR
(E-2108-COL06-BA)	UNEXPENDED BALANCE, BORROWING AUTHORITY, END OF YEAR
(E-2108-COL06-BA-951)	UNEXPENDED BALANCE, BORROWING AUTHORITY FROM THE TREASURY, END OF YEAR
(E-2108-COL06-BA-962)	UNEXPENDED BALANCE, BORROWING AUTHORITY FROM THE PUBLIC, END OF YEAR
(E-2108-COL06-IV)	UNEXPENDED BALANCE INVESTMENTS, END OF YEAR
(E-2108-COL06-IV-971)	UNEXPENDED BALANCE INVESTMENTS IN PUBLIC DEBT SECURITIES, END OF YEAR
(E-2108-COL06-IV-972)	UNEXPENDED BALANCE INVESTMENTS IN GOVERNMENT AGENCY SECURITIES, END OF YEAR
(E-2108-COL06-IV-972-1)	UNEXPENDED BALANCE INVESTMENTS IN PARTICIPATION CERTIFICATES, END OF YEAR
(E-2108-COL06-IV-972-2)	UNEXPENDED BALANCE INVESTMENTS IN NON-GUARANTEED GOVERNMENT AGENCY SECURITIES, END OF YEAR
(E-2108-COL06-IV-972-3)	UNEXPENDED BALANCE INVESTMENTS IN GUARANTEED GOVERNMENT AGENCY SECURITIES, END OF YEAR
(E-2108-COL06-OT-921)	FUNDS HELD OUTSIDE THE TREASURY, END OF YEAR

**ACCOUNTS RECEIVABLE - END OF YEAR**

- (E-2108-COL07-00) ACCOUNTS RECEIVABLE - REPORTING YEAR APPROPRIATION (LESS TRANSFER APPROPRIATION), END OF YEAR
- (E-2108-COL07-00-T) ACCOUNTS RECEIVABLE - REPORTING YEAR APPROPRIATION, TRANSFER APPROPRIATION TO \_\_\_\_\_, END OF YEAR
- (E-2108-COL07-01) ACCOUNTS RECEIVABLE - APPROPRIATION - FIRST YEAR AFTER EXPIRATION, (LESS TRANSFER APPROPRIATION), END OF YEAR
- (E-2108-COL07-01-T) ACCOUNTS RECEIVABLE - APPROPRIATION - FIRST YEAR AFTER EXPIRATION, TRANSFER APPROPRIATION TO \_\_\_\_\_, END OF YEAR
- (E-2108-COL07-02) ACCOUNTS RECEIVABLE - APPROPRIATION - SECOND YEAR AFTER EXPIRATION, (LESS TRANSFER APPROPRIATION) - END OF YEAR
- (E-2108-COL07-02-T) ACCOUNTS RECEIVABLE - APPROPRIATION - SECOND YEAR AFTER EXPIRATION, TRANSFER APPROPRIATION TO \_\_\_\_\_, END OF YEAR
- (E-2108-COL07-03) ACCOUNTS RECEIVABLE - APPROPRIATION - THIRD YEAR AFTER EXPIRATION, (LESS TRANSFER APPROPRIATION) - END OF YEAR
- (E-2108-COL07-03-T) ACCOUNTS RECEIVABLE - APPROPRIATION - THIRD YEAR AFTER EXPIRATION, TRANSFER APPROPRIATION TO \_\_\_\_\_, END OF YEAR
- (E-2108-COL07-04) ACCOUNTS RECEIVABLE - APPROPRIATION - FOURTH YEAR AFTER EXPIRATION, (LESS TRANSFER APPROPRIATION) - END OF YEAR
- (E-2108-COL07-04-T) ACCOUNTS RECEIVABLE - APPROPRIATION - FOURTH YEAR AFTER EXPIRATION, TRANSFER APPROPRIATION TO \_\_\_\_\_, END OF YEAR
- (E-2108-COL07-05) ACCOUNTS RECEIVABLE - APPROPRIATION - FIFTH YEAR AFTER EXPIRATION, (LESS TRANSFER APPROPRIATION) - END OF YEAR
- (E-2108-COL07-05-T) ACCOUNTS RECEIVABLE - APPROPRIATION - FIFTH YEAR AFTER EXPIRATION, TRANSFER APPROPRIATION TO \_\_\_\_\_, END OF YEAR
- (E-2108-COL07-06) ACCOUNTS RECEIVABLE - PRIOR YEARS APPROPRIATION ("M") (LESS TRANSFER APPROPRIATION), END OF YEAR

- (E-2108-COL07-06-T) ACCOUNTS RECEIVABLE - PRIOR YEARS' APPROPRIATION ("M"), TRANSFER APPROPRIATION TO \_\_\_\_\_, END OF YEAR
- (E-2108-COL07-07) ACCOUNTS RECEIVABLE - NO-YEAR APPROPRIATION (LESS TRANSFER APPROPRIATION), END OF YEAR
- (E-2108-COL07-07-T) ACCOUNTS RECEIVABLE - NO-YEAR APPROPRIATION, TRANSFER APPROPRIATION TO \_\_\_\_\_, END OF YEAR
- (E-2108-COL07-08) ACCOUNTS RECEIVABLE - MULTIPLE-YEAR APPROPRIATION (LESS TRANSFER APPROPRIATION), END OF YEAR
- (E-2108-COL07-08-T) ACCOUNTS RECEIVABLE - MULTIPLE-YEAR APPROPRIATION, TRANSFER APPROPRIATION TO \_\_\_\_\_, END OF YEAR
- (E-2108-COL07-CA-941) ACCOUNTS RECEIVABLE - UNFUNDED CONTRACT AUTHORITY, END OF YEAR
- (E-2108-COL07-BA) ACCOUNTS RECEIVABLE - BORROWING AUTHORITY, END OF YEAR
  - (E-2108-COL07-BA-951) ACCOUNTS RECEIVABLE - BORROWING AUTHORITY FROM THE TREASURY, END OF YEAR
  - (E-2108-COL07-BA-962) ACCOUNTS RECEIVABLE - BORROWING AUTHORITY FROM THE PUBLIC, END OF YEAR

**UNFILLED CUSTOMER ORDERS - END OF YEAR**

- (E-2108-COL08-00) UNFILLED CUSTOMER ORDERS, - REPORTING YEAR APPROPRIATION (LESS TRANSFER APPROPRIATION), END OF YEAR
- (E-2108-COL08-00-T) UNFILLED CUSTOMER ORDERS, REPORTING YEAR APPROPRIATION, TRANSFER APPROPRIATION TO \_\_\_\_\_, END OF YEAR
- (E-2108-COL08-01) UNFILLED CUSTOMER ORDERS - APPROPRIATION - FIRST YEAR AFTER EXPIRATION, (LESS TRANSFER APPROPRIATION), END OF YEAR
- (E-2108-COL08-01-T) UNFILLED CUSTOMER ORDERS, APPROPRIATION - FIRST YEAR AFTER EXPIRATION, TRANSFER APPROPRIATION TO \_\_\_\_\_, END OF YEAR
- (E-2108-COL08-02) UNFILLED CUSTOMER ORDERS, APPROPRIATION - SECOND YEAR AFTER EXPIRATION, (LESS TRANSFER APPROPRIATION), END OF YEAR
- (E-2108-COL08-02-T) UNFILLED CUSTOMER ORDERS, APPROPRIATION - SECOND YEAR AFTER EXPIRATION, TRANSFER APPROPRIATION TO \_\_\_\_\_, END OF YEAR
- (E-2108-COL08-03) UNFILLED CUSTOMER ORDERS, APPROPRIATION - THIRD YEAR AFTER EXPIRATION, (LESS TRANSFER APPROPRIATION), END OF YEAR
- (E-2108-COL08-03-T) UNFILLED CUSTOMER ORDERS, APPROPRIATION - THIRD YEAR AFTER EXPIRATION, TRANSFER APPROPRIATION TO \_\_\_\_\_, END OF YEAR
- (E-2108-COL08-04) UNFILLED CUSTOMER ORDERS, APPROPRIATION - FOURTH YEAR AFTER EXPIRATION, (LESS TRANSFER APPROPRIATION), END OF YEAR
- (E-2108-COL08-04-T) UNFILLED CUSTOMER ORDERS, APPROPRIATION - FOURTH YEAR AFTER EXPIRATION, TRANSFER APPROPRIATION TO \_\_\_\_\_, END OF YEAR
- (E-2108-COL08-05) UNFILLED CUSTOMER ORDERS, APPROPRIATION - FIFTH YEAR AFTER EXPIRATION, (LESS TRANSFER APPROPRIATION), END OF YEAR
- (E-2108-COL08-05-T) UNFILLED CUSTOMER ORDERS, APPROPRIATION - FIFTH YEAR AFTER EXPIRATION, TRANSFER APPROPRIATION TO \_\_\_\_\_, END OF YEAR
- (E-2108-COL08-06) UNFILLED CUSTOMER ORDERS, PRIOR YEARS APPROPRIATION ("M") (LESS TRANSFER APPROPRIATION), END OF YEAR

- (E-2108-COL08-06-T) UNFILLED CUSTOMER ORDERS, PRIOR YEARS APPROPRIATION ("M"), TRANSFER APPROPRIATION TO \_\_\_\_\_, END OF YEAR
- (E-2108-COL08-07) UNFILLED CUSTOMER ORDERS, NO-YEAR APPROPRIATION (LESS TRANSFER APPROPRIATION), END OF YEAR
- (E-2108-COL08-07-T) UNFILLED CUSTOMER ORDERS, NO-YEAR APPROPRIATION, TRANSFER APPROPRIATION TO \_\_\_\_\_, END OF YEAR
- (E-2108-COL08-08) UNFILLED CUSTOMER ORDERS, MULTIPLE-YEAR APPROPRIATION (LESS TRANSFER APPROPRIATION), END OF YEAR
- (E-2108-COL08-08-T) UNFILLED CUSTOMER ORDERS, MULTIPLE-YEAR APPROPRIATION, TRANSFER APPROPRIATION TO \_\_\_\_\_, END OF YEAR
- (E-2108-COL08-CA-941) UNFILLED CUSTOMER ORDERS, UNFUNDED CONTRACT AUTHORITY, END OF YEAR
- (E-2108-COL08-BA) UNFILLED CUSTOMER ORDERS, BORROWING AUTHORITY, END OF YEAR
- (E-2108-COL08-BA-951) UNFILLED CUSTOMER ORDERS, BORROWING AUTHORITY FROM THE TREASURY, END OF YEAR
- (E-2108-COL08-BA-962) UNFILLED CUSTOMER ORDERS, BORROWING AUTHORITY FROM THE PUBLIC, END OF YEAR

**UNDELIVERED ORDERS AND CONTRACTS - END OF YEAR**

- (E-2108-COL09-00) UNDELIVERED ORDERS AND CONTRACTS - REPORTING YEAR APPROPRIATION (LESS TRANSFER APPROPRIATION), END OF YEAR
- (E-2108-COL09-00-T) UNDELIVERED ORDERS AND CONTRACTS - REPORTING YEAR APPROPRIATION, TRANSFER APPROPRIATION TO \_\_\_\_\_, END OF YEAR
- (E-2108-COL09-01) UNDELIVERED ORDERS AND CONTRACTS - APPROPRIATION - FIRST YEAR AFTER EXPIRATION, (LESS TRANSFER APPROPRIATION), END OF YEAR
- (E-2108-COL09-01-T) UNDELIVERED ORDERS AND CONTRACTS - APPROPRIATION - FIRST YEAR AFTER EXPIRATION, TRANSFER APPROPRIATION TO \_\_\_\_\_, END OF YEAR
- (E-2108-COL09-02) UNDELIVERED ORDERS AND CONTRACTS - APPROPRIATION - SECOND YEAR AFTER EXPIRATION, (LESS TRANSFER APPROPRIATION), END OF YEAR
- (E-2108-COL09-02-T) UNDELIVERED ORDERS AND CONTRACTS - APPROPRIATION - SECOND YEAR AFTER EXPIRATION, TRANSFER APPROPRIATION TO \_\_\_\_\_, END OF YEAR
- (E-2108-COL09-03) UNDELIVERED ORDERS AND CONTRACTS - APPROPRIATION - THIRD YEAR AFTER EXPIRATION, (LESS TRANSFER APPROPRIATION), END OF YEAR
- (E-2108-COL09-03-T) UNDELIVERED ORDERS AND CONTRACTS - APPROPRIATION - THIRD YEAR AFTER EXPIRATION, TRANSFER APPROPRIATION TO \_\_\_\_\_, END OF YEAR
- (E-2108-COL09-04) UNDELIVERED ORDERS AND CONTRACTS - APPROPRIATION - FOURTH YEAR AFTER EXPIRATION, (LESS TRANSFER APPROPRIATION), END OF YEAR
- (E-2108-COL09-04-T) UNDELIVERED ORDERS AND CONTRACTS - APPROPRIATION - FOURTH YEAR AFTER EXPIRATION, TRANSFER APPROPRIATION TO \_\_\_\_\_, END OF YEAR
- (E-2108-COL09-05) UNDELIVERED ORDERS AND CONTRACTS - APPROPRIATION - FIFTH YEAR AFTER EXPIRATION, (LESS TRANSFER APPROPRIATION), END OF YEAR

- (E-2108-COL09-05-T) UNDELIVERED ORDERS AND CONTRACTS - APPROPRIATION - FIFTH YEAR AFTER EXPIRATION, TRANSFER APPROPRIATION TO \_\_\_\_\_, END OF YEAR
- (E-2108-COL09-06) UNDELIVERED ORDERS AND CONTRACTS - PRIOR YEARS APPROPRIATION ("M") (LESS TRANSFER APPROPRIATION), END OF YEAR
- (E-2108-COL09-06-T) UNDELIVERED ORDERS AND CONTRACTS - PRIOR YEARS APPROPRIATION ("M"), TRANSFER APPROPRIATION TO \_\_\_\_\_, END OF YEAR
- (E-2108-COL09-07) UNDELIVERED ORDERS AND CONTRACTS - NO-YEAR APPROPRIATION (LESS TRANSFER APPROPRIATION), END OF YEAR
- (E-2108-COL09-07-T) UNDELIVERED ORDERS AND CONTRACTS - NO-YEAR APPROPRIATION, TRANSFER APPROPRIATION TO \_\_\_\_\_, END OF YEAR
- (E-2108-COL09-08) UNDELIVERED ORDERS AND CONTRACTS - MULTIPLE-YEAR APPROPRIATION (LESS TRANSFER APPROPRIATION), END OF YEAR
- (E-2108-COL09-08-T) UNDELIVERED ORDERS AND CONTRACTS - MULTIPLE-YEAR APPROPRIATION, TRANSFER APPROPRIATION TO \_\_\_\_\_, END OF YEAR
- (E-2108-COL09-CA-941) UNDELIVERED ORDERS AND CONTRACTS - UNFUNDED CONTRACT AUTHORITY, END OF YEAR
- (E-2108-COL09-BA) UNDELIVERED ORDERS AND CONTRACTS - BORROWING AUTHORITY, END OF YEAR
  - (E-2108-COL09-BA-951) UNDELIVERED ORDERS AND CONTRACTS - BORROWING AUTHORITY FROM THE TREASURY, END OF YEAR
  - (E-2108-COL09-BA-962) UNDELIVERED ORDERS AND CONTRACTS - BORROWING AUTHORITY FROM THE PUBLIC, END OF YEAR

**ACCOUNTS PAYABLE AND OTHER LIABILITIES - END OF YEAR**

- (E-2108-COL10-00) ACCOUNTS PAYABLE AND OTHER LIABILITIES - REPORTING YEAR APPROPRIATION (LESS TRANSFER APPROPRIATION), END OF YEAR
- (E-2108-COL10-00-T) ACCOUNTS PAYABLE AND OTHER LIABILITIES - REPORTING YEAR APPROPRIATION, TRANSFER APPROPRIATION TO \_\_\_\_\_, END OF YEAR
- (E-2108-COL10-01) ACCOUNTS PAYABLE AND OTHER LIABILITIES - APPROPRIATION - FIRST YEAR AFTER EXPIRATION, (LESS TRANSFER APPROPRIATION), END OF YEAR
- (E-2108-COL10-01-T) ACCOUNTS PAYABLE AND OTHER LIABILITIES - APPROPRIATION - FIRST YEAR AFTER EXPIRATION, TRANSFER APPROPRIATION TO \_\_\_\_\_, END OF YEAR
- (E-2108-COL10-02) ACCOUNTS PAYABLE AND OTHER LIABILITIES - APPROPRIATION - SECOND YEAR AFTER EXPIRATION, (LESS TRANSFER APPROPRIATION), END OF YEAR
- (E-2108-COL10-02-T) ACCOUNTS PAYABLE AND OTHER LIABILITIES - APPROPRIATION - SECOND YEAR AFTER EXPIRATION, TRANSFER APPROPRIATION TO \_\_\_\_\_, END OF YEAR
- (E-2108-COL10-03) ACCOUNTS PAYABLE AND OTHER LIABILITIES - APPROPRIATION - THIRD YEAR AFTER EXPIRATION, (LESS TRANSFER APPROPRIATION), END OF YEAR
- (E-2108-COL10-03-T) ACCOUNTS PAYABLE AND OTHER LIABILITIES - APPROPRIATION - THIRD YEAR AFTER EXPIRATION, TRANSFER APPROPRIATION TO \_\_\_\_\_, END OF YEAR
- (E-2108-COL10-04) ACCOUNTS PAYABLE AND OTHER LIABILITIES - APPROPRIATION - FOURTH YEAR AFTER EXPIRATION, (LESS TRANSFER APPROPRIATION), END OF YEAR
- (E-2108-COL10-04-T) ACCOUNTS PAYABLE AND OTHER LIABILITIES - APPROPRIATION - FOURTH YEAR AFTER EXPIRATION, TRANSFER APPROPRIATION TO \_\_\_\_\_, END OF YEAR
- (E-2108-COL10-05) ACCOUNTS PAYABLE AND OTHER LIABILITIES - APPROPRIATION - FIFTH YEAR AFTER EXPIRATION, (LESS TRANSFER APPROPRIATION), END OF YEAR
- (E-2108-COL10-05-T) ACCOUNTS PAYABLE AND OTHER LIABILITIES - APPROPRIATION - FIFTH YEAR AFTER EXPIRATION, TRANSFER APPROPRIATION TO \_\_\_\_\_, END OF YEAR
- (E-2108-COL10-06) ACCOUNTS PAYABLE AND OTHER LIABILITIES - PRIOR YEARS APPROPRIATION ("M") (LESS TRANSFER APPROPRIATION), END OF YEAR

- (E-2108-COL10-06-T) ACCOUNTS PAYABLE AND OTHER LIABILITIES - PRIOR YEARS APPROPRIATION ("M"), TRANSFER APPROPRIATION TO\_\_\_\_\_, END OF YEAR
- (E-2108-COL10-07) ACCOUNTS PAYABLE AND OTHER LIABILITIES - NO-YEAR APPROPRIATION (LESS TRANSFER APPROPRIATION), END OF YEAR
- (E-2108-COL10-07-T) ACCOUNTS PAYABLE AND OTHER LIABILITIES - NO-YEAR APPROPRIATION, TRANSFER APPROPRIATION TO\_\_\_\_\_, END OF YEAR
- (E-2108-COL10-08) ACCOUNTS PAYABLE AND OTHER LIABILITIES - MULTIPLE-YEAR APPROPRIATION (LESS TRANSFER APPROPRIATION), END OF YEAR
- (E-2108-COL10-08T) ACCOUNTS PAYABLE AND OTHER LIABILITIES - MULTIPLE-YEAR APPROPRIATION, TRANSFER APPROPRIATION TO\_\_\_\_\_, END OF YEAR
- (E-2108-COL10-CA-941) ACCOUNTS PAYABLE AND OTHER LIABILITIES -UNFUNDED CONTRACT AUTHORITY, END OF YEAR
- (E-2108-COL10-BA) ACCOUNTS PAYABLE AND OTHER LIABILITIES - BORROWING AUTHORITY, END OF YEAR
- (E-2108-COL10-BA-951) ACCOUNTS PAYABLE AND OTHER LIABILITIES - BORROWING AUTHORITY, FROM THE TREASURY, END OF YEAR
- (E-2108-COL10-BA-962) ACCOUNTS PAYABLE AND OTHER LIABILITIES - BORROWING AUTHORITY, FROM THE PUBLIC, END OF YEAR

INVENTORY OF CENTRAL AGENCY REQUIREMENTS  
FOR FINANCIAL INFORMATION  
STANDARD TERMS AND DEFINITIONS

**END OF YEAR BALANCES**  
**LISTING OF STANDARD DATA ELEMENTS AND DEFINITIONS**

**UNOBLIGATED BALANCES - END OF YEAR**

(11-24.40) UNOBLIGATED BALANCE OF APPROPRIATION (TREASURY  
BALANCE) AVAILABLE, END OF YEAR

Amount of unobligated balance of unexpired appropriation (Treasury balance) that will be carried forward and be available for obligation in the following year. The unobligated balance (Treasury balance) available at the end of the year is equal in any year to the corresponding amount available at the beginning of the succeeding year.

(11-24.41) UNOBLIGATED BALANCE OF INVESTMENTS IN U.S.  
SECURITIES AVAILABLE, END OF YEAR

Amount of unobligated balance of unexpired appropriation invested in U.S. securities (par value) at the end of the year that will be carried forward and be available for obligation in the following year. The unobligated balance of investment in U.S. securities available at the end of the year is equal in any year to the corresponding amount available at the beginning of the succeeding year.

(11-24.42) BALANCE OF UNREALIZED DISCOUNTS FOR UNOBLIGATED  
INVESTMENTS IN U.S. SECURITIES, END OF YEAR

Amount of unobligated balance of unexpired appropriation that represents unrealized discounts on unobligated portion of investments in U.S. securities at the end of the year that will be carried forward to the following year. It represents the portion of unrealized discounts on investment in U.S. securities that will be available for subsequent obligation. The unobligated balance of unrealized discounts at the end of the year is equal in any year to the corresponding amount at the beginning of the succeeding year.

(11-24.47) UNOBLIGATED BALANCE OF AUTHORITY TO BORROW  
AVAILABLE, END OF YEAR

Amount of unobligated balance of borrowing authority at the end of the year that will be carried forward and be available for obligation in the following year. The unobligated balance of authority to borrow available at the end of the year is equal in any year to the corresponding amount available at the beginning of the succeeding year.

(11-24.49) UNOBLIGATED BALANCE OF UNFUNDED CONTRACT  
AUTHORITY AVAILABLE, END OF YEAR

Amount of unobligated balance of unfunded contract authority at the end of the year that will be carried forward and be available for obligation in the following year. The unobligated balance of contract authority available at the end of the year is equal in any year to the corresponding amount available at the beginning of the succeeding year.

(11-24.90) UNOBLIGATED BALANCE OF REVOLVING AND  
MANAGEMENT FUNDS (TREASURY BALANCE) AVAILABLE,  
END OF YEAR

Amount of unobligated balance of revolving and management funds (Treasury balance) at the end of the year that will be carried forward and be available for obligation in the following year. The unobligated balance available at the end of the year is equal in any year to the corresponding amount available at the beginning of the succeeding year.

(11-24.91) UNOBLIGATED BALANCE OF INVESTMENTS IN U.S.  
SECURITIES OF REVOLVING AND MANAGEMENT FUNDS  
AVAILABLE, END OF YEAR

Amount of unobligated balance of revolving and management funds invested in U.S. securities (par value) at the end of the year that will be carried forward and be available for obligation in the following year. The unobligated balance (investment in U.S. securities) available at the end of the year is equal in any year to the corresponding amount available at the beginning of the succeeding year.

(11-24.92) BALANCE OF UNREALIZED DISCOUNTS FOR UNOBLIGATED  
INVESTMENTS IN U.S. SECURITIES OF REVOLVING AND  
MANAGEMENT FUNDS, END OF YEAR

Amount of unobligated balance of revolving and management funds that represents unrealized discounts on unobligated portion of investments in U.S. securities, at the end of the year, that will be carried forward in the following year. The unobligated balance of unrealized discounts at the end of the year is equal in any year to the corresponding amount at the beginning of the succeeding year.

(11-30.00) DEFICIENCY FOR THE YEAR

Amount of obligation incurred during the year in excess of available budgetary resources as of the end of the year which are reportable as violations of the Antideficiency Act. This amount is reported as "Deficiency" only in the year when it occurred. Thereafter, the deficiency if still in existence, will be reported as "Prior Year Deficiencies."

(11-84.00) PRIOR YEAR DEFICIENCIES, END OF YEAR

Amount of obligations incurred in prior years in excess of available budgetary resources as of the end of the year which will require a deficiency appropriation or will be liquidated by offsetting collections.

**UNOBLIGATED BALANCES AVAILABLE - END OF PERIOD**

(34-9A) UNOBLIGATED (PRECLOSING) BALANCE AVAILABLE, END  
OF PERIOD - CATEGORY A APPORTIONMENT

Amount representing the difference between (a) the cumulative amount of Category A apportionments through the reporting period and (b) the obligations incurred under the apportionments through the reporting period.

(11-24.40-AA) UNOBLIGATED BALANCE OF APPROPRIATION  
(TREASURY BALANCE) AVAILABLE, END OF PERIOD -  
CATEGORY A APPORTIONMENT

Amount of unobligated balance of appropriation (Treasury balance) at the end of the reporting period apportioned on a quarterly basis.

(11-24.41-IA) UNOBLIGATED BALANCE OF INVESTMENTS IN U.S.  
SECURITIES AVAILABLE, END OF PERIOD - CATEGORY A  
APPORTIONMENT

Amount of unobligated balance of appropriation invested in U.S. securities (par value) at the end of the reporting period apportioned on a quarterly basis.

(11-24.42-DA) BALANCE OF UNREALIZED DISCOUNTS FOR  
UNOBLIGATED INVESTMENTS IN U.S. SECURITIES, END  
OF PERIOD - CATEGORY A APPORTIONMENT

Amount of unobligated balance of appropriation that represents unrealized discounts for the unobligated portion of investments in U.S. securities at the end of the reporting period apportioned on a quarterly basis.

(11-24.47-BA) UNOBLIGATED BALANCE OF AUTHORITY TO BORROW  
AVAILABLE, END OF PERIOD - CATEGORY A  
APPORTIONMENT

Amount of unobligated balance of authority to borrow at the end of the reporting period apportioned on a quarterly basis.

(11-24.49-CA) UNOBLIGATED BALANCE OF UNFUNDED CONTRACT  
AUTHORITY AVAILABLE, END OF PERIOD - CATEGORY A  
APPORTIONMENT

Amount of unobligated balance of unfunded contract authority at the end of the reporting period apportioned on a quarterly basis.

(11-24.90-RA) UNOBLIGATED BALANCE OF REVOLVING AND  
MANAGEMENT FUNDS (TREASURY BALANCE)  
AVAILABLE, END OF PERIOD - CATEGORY A  
APPORTIONMENT

Amount of unobligated balance of revolving and management funds (Treasury balance) at the end of the reporting period apportioned on a quarterly basis.

(11-24.91-MA) UNOBLIGATED BALANCE OF INVESTMENTS IN U.S.  
GOVERNMENT SECURITIES OF REVOLVING AND  
MANAGEMENT FUNDS AVAILABLE, END OF PERIOD -  
CATEGORY A APPORTIONMENT

Amount of unobligated balance of revolving and management funds invested in U.S. securities (par value) at the end of the reporting period apportioned on a quarterly basis.

(11-24.92-DA) BALANCE OF UNREALIZED DISCOUNTS FOR  
UNOBLIGATED INVESTMENTS IN U.S. SECURITIES OF  
REVOLVING AND MANAGEMENT FUNDS, END OF  
PERIOD - CATEGORY A APPORTIONMENT

Amount of unobligated balance of revolving and management funds that represents unrealized discounts for unobligated portion of investments in U.S. securities at the end of the reporting period apportioned on a quarterly basis.

(11-25.00-40-L-YY-A) UNOBLIGATED BALANCE WITHDRAWN, LAPSING, OR  
WRITTEN-OFF - APPROPRIATION - SINGLE/MULTIPLE  
YEAR ACCOUNTS - CATEGORY A APPORTIONMENT

Amount available for obligation during the year from a single-year or multiple-year appropriation that is apportioned on a quarterly basis, that ceased to be available during or at the end of the fiscal year (other than amounts rescinded by law) which will be carried forward in expired accounts. This also includes unobligated balances returned to unappropriated receipts.

(11-25.00-47-L-A) UNOBLIGATED BALANCE WITHDRAWN, LAPSING, OR  
WRITTEN-OFF - BORROWING AUTHORITY - CATEGORY  
A APPORTIONMENT

Amount of borrowing authority available for obligation during the year that is apportioned on a quarterly basis, that ceased to be available during or at the end of the fiscal year (other than amounts rescinded by law).

(11-25.00-49-L-A) UNOBLIGATED BALANCE WITHDRAWN, LAPSING, OR  
WRITTEN-OFF - UNFUNDED CONTRACT AUTHORITY -  
CATEGORY A APPORTIONMENT

Amount of unfunded contract authority available for obligation during the year that is apportioned on a quarterly basis, that ceased to be available during or at the end of the fiscal year (other than amounts rescinded by law). This includes unobligated balances expiring for obligation and amounts written off or withdrawn by administrative action.

(34-9B) UNOBLIGATED (PRECLOSING) BALANCES AVAILABLE, END  
OF PERIOD - CATEGORY B APPORTIONMENT

Amount representing the difference between (a) the cumulative amount of Category B apportionment through the current period and (b) the obligations incurred under the apportionments through the reporting period when Category B apportionments are based on time periods (other than quarters) within the year, or amount representing the difference between (c) the total apportionments and (d) the obligations incurred under the apportionment through the reporting period when Category B apportionments are made for the whole year.

(11-24.40-AB) UNOBLIGATED BALANCE OF APPROPRIATION  
(TREASURY BALANCE) AVAILABLE, END OF PERIOD -  
CATEGORY B APPORTIONMENT

Amount of unobligated balance of appropriation (Treasury balance) at the end of the reporting period apportioned on other than a quarterly basis.

(11-24.41-IB) UNOBLIGATED BALANCE OF INVESTMENTS IN U.S.  
GOVERNMENT SECURITIES AVAILABLE, END OF PERIOD  
- CATEGORY B APPORTIONMENT

Amount of unobligated balance of appropriation invested in U.S. securities (par value) at the end of the reporting period apportioned on other than a quarterly basis.

(11-24.42-DB) BALANCE OF UNREALIZED DISCOUNTS FOR  
UNOBLIGATED INVESTMENTS IN U.S. SECURITIES, END  
OF PERIOD - CATEGORY B APPORTIONMENT

Amount of unobligated balance of appropriation that represents unrealized discounts for unobligated portion of investments in U.S. securities at the end of the reporting period apportioned on other than a quarterly basis.

(11-24.47-BB) UNOBLIGATED BALANCE OF AUTHORITY TO BORROW  
AVAILABLE, END OF PERIOD - CATEGORY B  
APPORTIONMENT

Amount of unobligated balance of authority to borrow at the end of the reporting period apportioned on other than a quarterly basis.

(11-24.49-CB) UNOBLIGATED BALANCE OF UNFUNDED CONTRACT  
AUTHORITY AVAILABLE, END OF PERIOD - CATEGORY B  
APPORTIONMENT

Amount of unobligated balance of unfunded contract authority at the end of the reporting period apportioned on other than a quarterly basis.

(11-24.90-RB) UNOBLIGATED BALANCE OF REVOLVING AND  
MANAGEMENT FUNDS (TREASURY BALANCE)  
AVAILABLE, END OF PERIOD - CATEGORY B  
APPORTIONMENT

Amount of unobligated balance of revolving and management funds (Treasury balance) at the end of the reporting period apportioned on other than a quarterly basis.

(11-24.91-MB) UNOBLIGATED BALANCE OF INVESTMENTS IN U.S.  
SECURITIES OF REVOLVING AND MANAGEMENT FUNDS  
AVAILABLE, END OF PERIOD - CATEGORY B  
APPORTIONMENT

Amount of unobligated balance of revolving and management funds invested in U.S. securities at the end of the reporting period apportioned on other than a quarterly basis.

(11-24.92-DB) **BALANCE OF UNREALIZED DISCOUNTS FOR  
UNOBLIGATED INVESTMENTS IN U.S. SECURITIES FOR  
REVOLVING AND MANAGEMENT FUNDS, END OF  
PERIOD - CATEGORY B APPORTIONMENT**

Amount of unobligated balance of revolving and management funds that represents discounts for unobligated portion of investment in U.S. securities at the end of the reporting period apportioned on a quarterly basis.

(11-25.00-40-L-YY-B) **UNOBLIGATED BALANCE WITHDRAWN, LAPSING, OR  
WRITTEN-OFF - APPROPRIATION - SINGLE/MULTIPLE  
YEAR ACCOUNTS - CATEGORY B APPORTIONMENT**

Amount available for obligation during the year from a single-year or multiple-year appropriation that is apportioned on a basis other than quarterly, that ceased to be available during or at the end of the fiscal year (other than amounts rescinded by law), and that will be carried forward in unexpired accounts. This also includes unobligated balances returned to unappropriated receipts.

(11-25.00-47-L-B) **UNOBLIGATED BALANCE WITHDRAWN, LAPSING, OR  
WRITTEN-OFF - BORROWING AUTHORITY - CATEGORY  
B APPORTIONMENT**

Amount of borrowing authority available for obligation during the year that is apportioned on a basis other than quarterly and that ceased to be available during or at the end of the fiscal year (other than amounts rescinded by law). This includes unobligated balances expiring for obligation and amounts written off or withdrawn by administrative action.

(11-25.00-49-L-B) **UNOBLIGATED BALANCE WITHDRAWN, LAPSING, OR  
WRITTEN-OFF - UNFUNDED CONTRACT AUTHORITY -  
CATEGORY B APPORTIONMENT**

Amount of unfunded contract authority available for obligation during the year that is apportioned on a basis other than quarterly and that ceased to be available during or at the end of the fiscal year (other than amounts rescinded by law). This includes unobligated balances expiring for obligation and amounts written off or withdrawn by administrative action.

(34-9C) **UNOBLIGATED (PRECLOSING) BALANCES AVAILABLE, END  
OF PERIOD - APPORTION EXEMPT ACCOUNTS**

Amount of unobligated balances in accounts not subject to apportionment.

(11-24.40-AC) **UNOBLIGATED BALANCE OF APPROPRIATION  
(TREASURY BALANCE) AVAILABLE, END OF PERIOD -  
APPORTION EXEMPT**

Amount of unobligated balance of appropriation (Treasury balance) at the end of the reporting period not subject to apportionment.

(11-24.41-IC) UNOBLIGATED BALANCE OF INVESTMENTS IN U.S. SECURITIES AVAILABLE, END OF PERIOD - APPORTION EXEMPT

Amount of unobligated balance of appropriation invested in U.S. securities (par value) at the end of the reporting period not subject to apportionment.

(11-24.42-DC) BALANCE OF UNREALIZED DISCOUNTS FOR UNOBLIGATED INVESTMENTS IN U.S. SECURITIES, END OF PERIOD - APPORTION EXEMPT

Amount of unobligated balance of appropriation that represents unrealized discounts for unobligated portion of investments in U.S. securities at the end of the reporting period not subject to apportionment.

(11-24.47-BC) UNOBLIGATED BALANCE OF AUTHORITY TO BORROW AVAILABLE, END OF PERIOD - APPORTION EXEMPT

Amount of unobligated balance of authority to borrow at the end of the reporting period not subject to apportionment.

(11-24.49-CC) UNOBLIGATED BALANCE OF UNFUNDED CONTRACT AUTHORITY AVAILABLE, END OF PERIOD - APPORTION EXEMPT

Amount of unobligated balance of unfunded contract authority at the end of the reporting period not subject to apportionment.

(11-24.90-RC) UNOBLIGATED BALANCE OF REVOLVING AND MANAGEMENT FUNDS (TREASURY BALANCE) AVAILABLE, END OF PERIOD - APPORTION EXEMPT

Amount of unobligated balance of revolving and management funds (Treasury balance) at the end of the reporting period not subject to apportionment.

(11-24.91-MC) UNOBLIGATED BALANCE OF INVESTMENTS IN U.S. SECURITIES OF REVOLVING AND MANAGEMENT FUNDS AVAILABLE, END OF PERIOD - APPORTION EXEMPT

Amount of unobligated balance of revolving and management funds invested in U.S. securities (par value) at the end of the reporting period not subject to apportionment.

(11-24.92-DC) BALANCE OF UNREALIZED DISCOUNTS FOR UNOBLIGATED INVESTMENTS IN U.S. SECURITIES FOR REVOLVING AND MANAGEMENT FUNDS, END OF PERIOD - APPORTION EXEMPT

Amount of unobligated balance of revolving and management funds that represents discounts for unobligated portion of investment in U.S. securities at the end of the reporting period that is exempt from apportionment.

(11-25.00-40-L-YY-C) UNOBLIGATED BALANCE WITHDRAWN, LAPSING, OR WRITTEN-OFF - APPROPRIATION - SINGLE/MULTIPLE YEAR ACCOUNTS - APPORTION EXEMPT

Amount available for obligation during the year from a single-year or multiple-year appropriation that is not subject to apportionment, that ceased to be available during or at the end of the fiscal year (other than amounts rescinded by law) and that will be carried forward in expired accounts. This also includes unobligated balances returned to unappropriated receipts.

(11-25.00-47-L-C) UNOBLIGATED BALANCE WITHDRAWN, LAPSING, OR WRITTEN-OFF - BORROWING AUTHORITY - APPORTION EXEMPT

Amount of borrowing authority that is available for obligation during the year that is not subject to apportionment, that ceased to be available during or at the end of the fiscal year (other than amounts rescinded by law). This includes unobligated balances expiring for obligation and amounts written off or withdrawn by administrative action.

(11-25.00-49-L-C) UNOBLIGATED BALANCE WITHDRAWN, LAPSING, OR WRITTEN-OFF - UNFUNDED CONTRACT AUTHORITY - APPORTION EXEMPT

Amount of unfunded contract authority available for obligation during the year that is not subject to apportionment, that ceased to be available during or at the end of the fiscal year (other than amounts rescinded by law). This includes unobligated balances expiring for obligation and amounts written off or withdrawn by administrative action.

**UNOBLIGATED (PRECLOSING) BALANCE NOT AVAILABLE - END OF PERIOD**

(34-10A) UNOBLIGATED BALANCES NOT AVAILABLE, END OF PERIOD: APPORTIONED FOR SUBSEQUENT PERIODS

Amount apportioned by time periods in both categories A and B that will not become available until after the reporting period.

(34-10B) UNOBLIGATED BALANCES NOT AVAILABLE, END OF PERIOD: WITHHELD PENDING RESCISSION

Amount withheld pending legislation proposed by the President or a member of the Congress that would cancel previously enacted budget authority before the authority would otherwise lapse.

(34-10C) UNOBLIGATED BALANCES NOT AVAILABLE, END OF PERIOD: DEFERRED

Amount not available for obligation based on any action or inaction by an officer or employee of the United States Government that temporarily withholds, delays, or effectively precludes the obligation or expenditure of budget authority.

(34-10D) UNOBLIGATED BALANCES NOT AVAILABLE, END OF  
PERIOD: UNAPPORTIONED BALANCE OF REVOLVING FUND

Amount that was not apportioned for public enterprise and intragovernmental revolving funds as well as trust funds that are not subject to apportionment.

(34-10E) UNOBLIGATED BALANCES NOT AVAILABLE, END OF  
PERIOD: OTHER BALANCES NOT AVAILABLE

Amount of any other unobligated balances not available and not included elsewhere.

(34-10E-EA) UNOBLIGATED BALANCES NOT AVAILABLE, END OF  
PERIOD: EXPIRED ACCOUNT

Amount of unobligated balances in all expired accounts.

(34-10E-EA-PY) UNOBLIGATED BALANCE NOT AVAILABLE, END OF  
PERIOD: EXPIRED ACCOUNT - FIRST YEAR

Amount of unobligated balance in appropriation accounts that expired in the previous year.

(34-10E-EA-P1) UNOBLIGATED BALANCE NOT AVAILABLE, END OF  
PERIOD: EXPIRED ACCOUNT - SECOND YEAR

Amount of unobligated balance in appropriation accounts that expired two years ago.

(34-10E-EA-P2) UNOBLIGATED BALANCE NOT AVAILABLE, END OF  
PERIOD: EXPIRED ACCOUNT - THIRD YEAR

Amount of unobligated balance in appropriation accounts that expired three years ago.

(34-10E-EA-P3) UNOBLIGATED BALANCE NOT AVAILABLE, END OF  
PERIOD: EXPIRED ACCOUNT - FOURTH YEAR

Amount of unobligated balance in appropriation accounts that expired four years ago.

(34-10E-EA-P4) UNOBLIGATED BALANCE NOT AVAILABLE, END OF  
PERIOD: EXPIRED ACCOUNT - FIFTH YEAR

Amount of unobligated balance in appropriation accounts that expired five years ago.

(34-10E-BR) UNOBLIGATED BALANCES NOT AVAILABLE, END OF  
PERIOD: EXCESS BUDGETARY RESOURCES REALIZED

Amount of an excess budgetary resources realized over amounts estimated to become available on the most recent approved apportionment form (see Section 44.4, A-34).

(34-10E-WD) UNOBLIGATED BALANCES NOT AVAILABLE, END OF PERIOD: TO BE WITHDRAWN

Amount to be withdrawn, lapsed, or written-off at the end of fiscal year that is included in the preclosing balance of unobligated balances.

(11-25.00-40-L-NA) UNOBLIGATED BALANCE WITHDRAWN, LAPSING, OR WRITTEN OFF - APPROPRIATION - NOT APPORTIONED - NON-EXEMPT

Amount of an appropriation that was not apportioned and not exempt from apportionment, that ceased to be available during or at the end of the fiscal year (other than amounts rescinded by law) and that will be carried forward in expired accounts. This also includes unobligated balances returned to unappropriated receipts.

(11-25.00-47-L-NA) UNOBLIGATED BALANCE WITHDRAWN, LAPSING, OR WRITTEN OFF - BORROWING AUTHORITY, DEFINITE - NOT APPORTIONED - NON-EXEMPT

Amount of definite borrowing authority which was not apportioned and not exempt from apportionment, that ceased to be available during or at the end of the fiscal year (other than amounts rescinded by law). This includes unobligated balances expiring for obligation, amounts written off or withdrawn by administrative action, unobligated balances returned to unappropriated receipts, etc.

(11-25.00-49-L-NA) UNOBLIGATED BALANCE WITHDRAWN, LAPSING, OR WRITTEN OFF - UNFUNDED CONTRACT AUTHORITY, DEFINITE - NOT APPORTIONED - NON-EXEMPT

Amount of unfunded contract authority which was not apportioned and not exempt from apportionment, that ceased to be available during or at the end of the fiscal year (other than amounts rescinded by law). This includes unobligated balances expiring for obligation, amounts written off or withdrawn by administrative action, unobligated balances returned to unappropriated receipts, etc.

(11-30.00) DEFICIENCY FOR THE YEAR

Amount of obligation incurred during the year in excess of available budgetary resources as of the end of the year which are reportable as violations of the Antideficiency Act. This amount is reported as "Deficiency" only in the year when it occurred. Thereafter, the deficiency, if still in existence, will be reported as "Prior Year Deficiencies."

(11-84.00) PRIOR YEAR DEFICIENCIES, END OF YEAR

Amount of obligations incurred in prior years in excess of available budgetary resources as of the end of the year which will require a deficiency appropriation or will be liquidated by offsetting collections.

**OBLIGATED BALANCES - END OF PERIOD**

(34-13C)(225-5) NET UNPAID OBLIGATIONS: OBLIGATED BALANCE, END OF PERIOD

Amount of all unpaid obligations of each expired (PY, PY-1, PY-2, PY-3, and PY-4) and unexpired account as of the end of the period or fiscal year. This amount will equal the sum of (a) accounts payable and (b) undelivered orders, minus (c) accounts receivable and (d) unfilled customer orders. (Note: Start using data elements for PY-2, PY-3, and PY-4, respectively, in FY 1992, FY 1993, and FY 1994.

(11-74.40) OBLIGATED BALANCE OF APPROPRIATION (TREASURY BALANCE), END OF PERIOD

Amount of net unpaid obligations at the end of the reporting period of an appropriation (Treasury balance).

(11-74.41) OBLIGATED BALANCE OF INVESTMENTS IN U.S. SECURITIES, END OF PERIOD

Amount of net unpaid obligations of appropriation invested in U.S. securities (par value) at the end of the reporting period.

(11-74.42) BALANCE OF UNREALIZED DISCOUNTS FOR OBLIGATED INVESTMENTS IN U.S. SECURITIES, END OF PERIOD

Amount of unobligated balance of revolving and management funds that represents discounts for obligated portion of investment in U.S. securities at the end of the reporting period.

(11-74.47) OBLIGATED BALANCE OF AUTHORITY TO BORROW, END OF PERIOD

Amount of net unpaid obligations of authority to borrow at the end of the reporting period.

(11-74.49) OBLIGATED BALANCE OF UNFUNDED CONTRACT AUTHORITY, END OF PERIOD

Amount of net unpaid obligations of unfunded contract authority at the end of the reporting period.

(11-74.90) OBLIGATED BALANCE OF REVOLVING AND MANAGEMENT FUNDS, END OF PERIOD

Amount of net unpaid obligations of revolving and management funds at the end of the reporting period.

(11-74.91) OBLIGATED BALANCE OF INVESTMENTS IN U.S. GOVERNMENT SECURITIES OF REVOLVING AND MANAGEMENT FUNDS, END OF PERIOD

Amount of net unpaid obligations of investments in U.S. securities (par value) of revolving and management funds at the end of the reporting period.

(11-74.92) BALANCE OF UNREALIZED DISCOUNTS FOR OBLIGATED  
INVESTMENTS IN U.S. SECURITIES FOR REVOLVING  
AND MANAGEMENT FUNDS, END OF PERIOD -  
CATEGORY A APPORTIONMENT

Amount of unobligated balance of revolving and management funds that represents discounts for obligated portion of investment in U.S. securities at the end of the reporting period.

(11-74.10) RECEIVABLES IN EXCESS OF OBLIGATIONS, END OF  
PERIOD

Amount of receivables in excess of unpaid obligations as of end of the reporting period, i.e., (Accounts Receivable plus Unfilled Customer Orders) minus (Undelivered Orders and Contracts plus Accounts Payable). Receivables include those resulting from transactions with other government agencies that have been reported as offsetting collections, but exclude receivables from the public.

**UNEXPENDED BALANCES - END OF YEAR**

(E-2108-COL05-00) UNEXPENDED BALANCE, REPORTING YEAR  
APPROPRIATION (LESS TRANSFER APPROPRIATION), END  
OF YEAR

Amount of the appropriation that will expire at the end of the reporting fiscal year (less any amount transferred to other agency's or bureau's transfer appropriation account) and that is not yet expended.

(E-2108-COL05-00-T) UNEXPENDED BALANCE, REPORTING YEAR  
APPROPRIATION, TRANSFER APPROPRIATION  
TO \_\_\_\_\_, END OF YEAR

Amount of the appropriation that will expire at the end of the reporting fiscal year (in the transfer appropriation account of the receiving agency or bureau) and that is not yet expended.

(E-2108-COL05-01) UNEXPENDED BALANCE, APPROPRIATION - FIRST YEAR  
AFTER EXPIRATION, (LESS TRANSFER APPROPRIATION),  
END OF YEAR

Amount of the appropriation that expired at the end of the previous year (less any amount transferred to other agency's or bureau's transfer appropriation account) and that is not yet expended as of the end of the current fiscal year.

(E-2108-COL05-01-T) UNEXPENDED BALANCE APPROPRIATION - FIRST YEAR  
AFTER EXPIRATION, TRANSFER APPROPRIATION  
TO \_\_\_\_\_, END OF YEAR

Amount of the appropriation that expired at the end of the previous year (in the transfer appropriation account of the receiving agency or bureau) and that is not yet expended as of the end of the fiscal year.

(E-2108-COL05-02) UNEXPENDED BALANCE, APPROPRIATION - SECOND YEAR  
AFTER EXPIRATION, (LESS TRANSFER APPROPRIATION),  
END OF YEAR

Amount of the appropriation that expired two years ago (less any amount transferred to other agency's or bureau's transfer appropriation account) and that is not yet expended as of the end of the fiscal year.

(E-2108-COL05-02-T) UNEXPENDED BALANCE, APPROPRIATION - SECOND YEAR  
AFTER EXPIRATION, TRANSFER APPROPRIATION  
TO \_\_\_\_\_, END OF YEAR

Amount of the appropriation that expired two years ago (in the transfer appropriation account of the receiving agency or bureau) and that is not yet expended as of the end of the fiscal year.

(E-2108-COL05-03) UNEXPENDED BALANCE, APPROPRIATION - THIRD YEAR  
AFTER EXPIRATION, (LESS TRANSFER APPROPRIATION),  
END OF YEAR

Amount of the appropriation that expired three years ago (less any amount transferred to other agency's or bureau's transfer appropriation account) and that is not yet expended as of the end of the fiscal year. (Start using this data element in FY 1992.)

(E-2108-COL05-03-T) UNEXPENDED BALANCE, APPROPRIATION - THIRD YEAR  
AFTER EXPIRATION, TRANSFER APPROPRIATION  
TO \_\_\_\_\_, END OF YEAR

Amount of the appropriation that expired three years ago (in the transfer appropriation account of the receiving agency or bureau) and that is not yet expended as of the end of the fiscal year. (Start using this data element in FY 1992.)

(E-2108-COL05-04) UNEXPENDED BALANCE, APPROPRIATION - FOURTH YEAR  
AFTER EXPIRATION, (LESS TRANSFER APPROPRIATION),  
END OF YEAR

Amount of the appropriation that expired four years ago (less any amount transferred to other agency's or bureau's transfer appropriation account) and that is not yet expended as of the end of the fiscal year. (Start using this data element in FY 1993.)

(E-2108-COL05-04-T) UNEXPENDED BALANCE, APPROPRIATION - FOURTH YEAR  
AFTER EXPIRATION, TRANSFER APPROPRIATION  
TO \_\_\_\_\_, END OF YEAR

Amount of the appropriation that expired four years ago (in the transfer appropriation account of the receiving agency or bureau) and that is not yet expended as of the end of the fiscal year. (Start using this data element in FY 1993.)

(E-2108-COL05-05) UNEXPENDED BALANCE, APPROPRIATION - FIFTH YEAR  
AFTER EXPIRATION, (LESS TRANSFER APPROPRIATION),  
END OF YEAR

Amount of the appropriation that expired five years ago (less any amount transferred to other agency's or bureau's transfer appropriation account) and that is not yet expended as of the end of the fiscal year. (Start using this data element in FY 1994.)

(E-2108-COL05-05-T) UNEXPENDED BALANCE, APPROPRIATION - FIFTH YEAR  
AFTER EXPIRATION, TRANSFER APPROPRIATION  
TO \_\_\_\_\_, END OF YEAR

Amount of the appropriation that expired five years ago (in the transfer appropriation account of the receiving agency or bureau) and that is not yet expended as of the end of the fiscal year. (Start using this data element in FY 1994.)

(E-2108-COL05-06) UNEXPENDED BALANCE, PRIOR YEARS APPROPRIATION  
("M") (LESS TRANSFER APPROPRIATION), END OF YEAR

Amount of prior years' appropriations in "M" account (less any amount transferred to other agency's or bureau's transfer appropriation account), at the end of the fiscal year, that is obligated, but not yet expended. (Note: "M" accounts are to be phased out in stages through fiscal year 1993.)

(E-2108-COL05-06-T) UNEXPENDED BALANCE, PRIOR YEARS APPROPRIATION  
("M"), TRANSFER APPROPRIATION TO \_\_\_\_\_, END OF  
YEAR

Amount of prior years' appropriations in "M" account (in the transfer appropriation account of the receiving agency or bureau), at the end of the fiscal year, that are obligated, but not yet expended. (Note: "M" accounts are to be phased out in stages through fiscal year 1993.)

(E-2108-COL05-07) UNEXPENDED BALANCE, NO-YEAR APPROPRIATION (LESS  
TRANSFER APPROPRIATION), END OF YEAR

Amount of no-year appropriation (less any amount transferred to other agency's or bureau's transfer appropriation account), at the end of the fiscal year, that is (1) unobligated and have not lapsed, been rescinded, or been withdrawn and/or (2) obligated, but not yet expended.

(E-2108-COL05-07-T) UNEXPENDED BALANCE, NO-YEAR APPROPRIATION,  
TRANSFER APPROPRIATION TO \_\_\_\_\_, END OF YEAR

Amount of no-year appropriation (in the transfer appropriation account of the receiving agency or bureau), at the end of the fiscal year, that are (1) unobligated and have not lapsed, been rescinded or withdrawn and/or (2) obligated, but not yet expended.

(E-2108-COL05-08) UNEXPENDED BALANCE, MULTIPLE-YEAR APPROPRIATION  
(LESS TRANSFER APPROPRIATION), END OF YEAR

Amount of unexpired multi-year appropriation (less any amount transferred to other agency's or bureau's transfer appropriation account), at the end of the fiscal year, that is (1) unobligated and have not lapsed, been rescinded or withdrawn and/or (2) obligated, but not yet expended.

(E-2108-COL05-08-T) UNEXPENDED BALANCE, MULTIPLE-YEAR APPROPRIATION,  
TRANSFER APPROPRIATION TO \_\_\_\_\_, END OF YEAR

Amount of unexpired multi-year appropriation (in the transfer appropriation account of the receiving agency or bureau), at the end of the fiscal year, that is (1) unobligated and have not lapsed, been rescinded or withdrawn and/or (2) obligated, but not yet expended.

(E-2108-COL06-CA-941)(E-7304-COL07)  
UNEXPENDED BALANCE, UNFUNDED CONTRACT  
AUTHORITY, END OF YEAR

Amount of contract authority that has not been liquidated by appropriation, at the end of the fiscal year. This includes both (1) unobligated amounts and/or (2) obligated amounts.

(E-2108-COL06-BA) UNEXPENDED BALANCE, BORROWING AUTHORITY, END OF  
YEAR

Amount of borrowing authority that has not been "used" at the end of the fiscal year. This includes (1) unobligated amounts that have not been lapsed, rescinded or withdrawn; and/or (2) obligated amounts for which payments have not been made.

(E-2108-COL06-BA-951) UNEXPENDED BALANCE, BORROWING AUTHORITY  
FROM THE TREASURY, END OF YEAR

Amount of borrowing authority from the Treasury that has not been "used" at the end of the fiscal year. This includes (1) unobligated amounts that have not been lapsed, rescinded or withdrawn; and/or (2) obligated amounts for which payments have not been made.

(E-2108-COL06-BA-962) UNEXPENDED BALANCE, BORROWING AUTHORITY  
FROM THE PUBLIC, END OF YEAR

Amount of borrowing authority from the public that has not been "used" at the end of the fiscal year. This includes (1) unobligated amounts that have not been lapsed, rescinded or withdrawn; and/or (2) obligated amounts for which payments have not been made.

(E-2108-COL06-IV) UNEXPENDED BALANCE INVESTMENTS, END OF YEAR

Amount of investments that has not been expended at the end of the fiscal year. This includes (1) unobligated amounts that have not been lapsed, rescinded or withdrawn; and/or (2) the amount of unrealized discounts for investment in U.S. Securities that is reported separately to OMB.

(E-2108-COL06-IV-971) UNEXPENDED BALANCE INVESTMENTS IN PUBLIC DEBT  
SECURITIES, END OF YEAR

Amount of investments in public debt securities that has not been expended at the end of the fiscal year. This includes (1) unobligated amounts that have not been lapsed, rescinded or withdrawn; and/or (2) the amount of unrealized discounts for investment in securities that is reported separately to OMB.

**(E-2108-COL06-IV-972) UNEXPENDED BALANCE INVESTMENTS IN  
GOVERNMENT AGENCY SECURITIES, END OF YEAR**

Amount of investments in Government agency securities that has not been expended at the end of the fiscal year. This includes (1) unobligated amounts that have not been lapsed, rescinded or withdrawn; and/or (2) the amount of unrealized discounts for investment in securities that is reported separately to OMB.

**(E-2108-COL06-IV-972-1) UNEXPENDED BALANCE INVESTMENTS IN  
PARTICIPATION CERTIFICATES, END OF YEAR**

Amount of investments in participation certificates that has not been expended at the end of the fiscal year. This includes (1) unobligated amounts that have not been lapsed, rescinded or withdrawn; and/or (2) the amount of unrealized discounts for investment in securities that is reported separately to OMB.

**(E-2108-COL06-IV-972-2) UNEXPENDED BALANCE INVESTMENTS IN  
NON-GUARANTEED GOVERNMENT AGENCY  
SECURITIES, END OF YEAR**

Amount of investments in non-guaranteed Government agency securities that has not been expended at the end of the fiscal year. This includes (1) unobligated amounts that have not been lapsed, rescinded or withdrawn; and/or (2) the amount of unrealized discounts for investment in securities that is reported separately to OMB.

**(E-2108-COL06-IV-972-3) UNEXPENDED BALANCE INVESTMENTS IN  
GUARANTEED GOVERNMENT AGENCY SECURITIES,  
END OF YEAR**

Amount of investments in guaranteed Government agency securities that has not been expended at the end of the fiscal year. This includes (1) unobligated amounts that have not been lapsed, rescinded or withdrawn; and/or (2) the amount of unrealized discounts for investment in securities that is reported separately to OMB.

**(E-2108-COL06-OT-921) FUNDS HELD OUTSIDE THE TREASURY, END OF YEAR**

Amount of funds held outside the Treasury that has not been obligated at the end of the fiscal year.

**ACCOUNTS RECEIVABLE - END OF YEAR**

(E-2108-COL07-00)            ACCOUNTS RECEIVABLE - REPORTING YEAR  
APPROPRIATION (LESS TRANSFER APPROPRIATION), END  
OF YEAR

Amount of receivables by the appropriation that will expire at the end of the reporting fiscal year (less any amount transferred to other agency's or bureau's transfer appropriation account) from another Federal Government account or the public (the latter only when specifically authorized by law) at the end of the fiscal year for goods furnished and services rendered before the appropriation expired. Such amount includes reimbursements earned but not collected and refunds receivable, i.e., amounts earned (both billed and unbilled) for accomplished delivery or performance as of a certain period, and receivables from prior overpayments that are due from travel advances and other advances which did not liquidate specific obligations.

(E-2108-COL07-00-T)        ACCOUNTS RECEIVABLE - REPORTING YEAR  
APPROPRIATION, TRANSFER APPROPRIATION  
TO \_\_\_\_\_, END OF YEAR

Amount of receivables by the appropriation that will expire at the end of the reporting fiscal year (in the transfer appropriation account of the receiving agency or bureau) from another Federal Government account or the public (the latter only when specifically authorized by law) at the end of the fiscal year for goods furnished and services rendered before the appropriation expired. Such amount includes reimbursements earned but not collected and refunds receivable, i.e., amounts earned (both billed and unbilled) for accomplished delivery or performance as of a certain period, and receivables from prior overpayments that are due from travel advances and other advances which did not liquidate specific obligations.

(E-2108-COL07-01)        ACCOUNTS RECEIVABLE - APPROPRIATION - FIRST YEAR  
AFTER EXPIRATION, (LESS TRANSFER APPROPRIATION),  
END OF YEAR

Amount of receivables by the appropriation that expired at the end of the previous year (less any amount transferred to other agency's or bureau's transfer appropriation account) from another Federal Government account or the public (the latter only when specifically authorized by law) for goods furnished and services rendered in the previous fiscal years as of the end of the fiscal year. Such amount includes reimbursements earned but not collected and refunds receivable, i.e., amounts earned (both billed and unbilled) for accomplished delivery or performance as of a certain period, and receivables from prior overpayments that are due from travel advances and other advances which did not liquidate specific obligations.

(E-2108-COL07-01-T)        ACCOUNTS RECEIVABLE - APPROPRIATION - FIRST YEAR  
AFTER EXPIRATION, TRANSFER APPROPRIATION  
TO \_\_\_\_\_, END OF YEAR

Amount of receivables by the appropriation that expired at the end of the previous year (in the transfer appropriation account of the receiving agency or bureau) from another Federal Government account or the public (the latter only when specifically authorized by law) for goods furnished and services rendered in the previous fiscal years as of the end of the fiscal year. Such amount includes reimbursements earned but not collected and refunds receivable, i.e., amounts earned (both billed and unbilled) for accomplished delivery or performance as of a certain period, and receivables from prior overpayments that are due from travel advances and other advances which did not liquidate specific obligations.

(E-2108-COL07-02)      ACCOUNTS RECEIVABLE - APPROPRIATION - SECOND  
YEAR AFTER EXPIRATION, (LESS TRANSFER  
APPROPRIATION) - END OF YEAR

Amount of receivables by the appropriation that expired two years ago (less any amount transferred to other agency's or bureau's transfer appropriation account), at the end of the fiscal year, from another Federal Government account or the public (the latter only when specifically authorized by law) for goods furnished and services rendered before the appropriation expired. Such amount includes reimbursements earned but not collected and refunds receivable, i.e., amounts earned (both billed and unbilled) for accomplished delivery or performance as of a certain period, and receivables from prior overpayments that are due from travel advances and other advances which did not liquidate specific obligations.

(E-2108-COL07-02-T)      ACCOUNTS RECEIVABLE - APPROPRIATION - SECOND  
YEAR AFTER EXPIRATION, TRANSFER APPROPRIATION  
TO \_\_\_\_\_, END OF YEAR

Amount of receivables by the appropriation that expired two years ago (in the transfer appropriation account of the receiving agency or bureau) from another Federal Government account or the public (the latter only when specifically authorized by law) for goods furnished and services rendered before the appropriation expired as of the end of the fiscal year. Such amount includes reimbursements earned but not collected and refunds receivable, i.e., amounts earned (both billed and unbilled) for accomplished delivery or performance as of a certain period, and receivables from prior overpayments that are due from travel advances and other advances which did not liquidate specific obligations.

(E-2108-COL07-03)      ACCOUNTS RECEIVABLE - APPROPRIATION - THIRD YEAR  
AFTER EXPIRATION, (LESS TRANSFER APPROPRIATION) -  
END OF YEAR

Amount of receivables by the appropriation that expired three years ago (less any amount transferred to other agency's or bureau's transfer appropriation account), at the end of the fiscal year, from another Federal Government account or the public (the latter only when specifically authorized by law) for goods furnished and services rendered before the appropriation expired. Such amount includes reimbursements earned but not collected and refunds receivable, i.e., amounts earned (both billed and unbilled) for accomplished delivery or performance as of a certain period, and receivables from prior overpayments that are due from travel advances and other advances which did not liquidate specific obligations. (Start using this data element in FY 1992.)

(E-2108-COL07-03-T)      ACCOUNTS RECEIVABLE - APPROPRIATION - THIRD YEAR  
AFTER EXPIRATION, TRANSFER APPROPRIATION  
TO \_\_\_\_\_, END OF YEAR

Amount of receivables by the appropriation that expired three years ago (in the transfer appropriation account of the receiving agency or bureau) from another Federal Government account or the public (the latter only when specifically authorized by law) for goods furnished and services rendered before the appropriation expired as of the end of the fiscal year. Such amount includes reimbursements earned but not collected and refunds receivable, i.e., amounts earned (both billed and unbilled) for accomplished delivery or performance as of a certain period, and receivables from prior overpayments that are due from travel advances and other advances which did not liquidate specific obligations. (Start using this data element in FY 1992.)

(E-2108-COL07-04)            ACCOUNTS RECEIVABLE - APPROPRIATION - FOURTH  
YEAR AFTER EXPIRATION, (LESS TRANSFER  
APPROPRIATION) - END OF YEAR

Amount of receivables by the appropriation that expired four years ago (less any amount transferred to other agency's or bureau's transfer appropriation account), at the end of the fiscal year, from another Federal Government account or the public (the latter only when specifically authorized by law) for goods furnished and services rendered before the appropriation expired. Such amount includes reimbursements earned but not collected and refunds receivable, i.e., amounts earned (both billed and unbilled) for accomplished delivery or performance as of a certain period, and receivables from prior overpayments that are due from travel advances and other advances which did not liquidate specific obligations. (Start using this data element in FY 1993.)

(E-2108-COL07-04-T)            ACCOUNTS RECEIVABLE - APPROPRIATION - FOURTH  
YEAR AFTER EXPIRATION, TRANSFER APPROPRIATION  
TO \_\_\_\_\_, END OF YEAR

Amount of receivables by the appropriation that expired four years ago (in the transfer appropriation account of the receiving agency or bureau) from another Federal Government account or the public (the latter only when specifically authorized by law) for goods furnished and services rendered before the appropriation expired as of the end of the fiscal year. Such amount includes reimbursements earned but not collected and refunds receivable, i.e., amounts earned (both billed and unbilled) for accomplished delivery or performance as of a certain period, and receivables from prior overpayments that are due from travel advances and other advances which did not liquidate specific obligations. (Start using this data element in FY 1993.)

(E-2108-COL07-05)            ACCOUNTS RECEIVABLE - APPROPRIATION - FIFTH YEAR  
AFTER EXPIRATION, (LESS TRANSFER APPROPRIATION) -  
END OF YEAR

Amount of receivables by the appropriation that expired five years ago (less any amount transferred to other agency's or bureau's transfer appropriation account), at the end of the fiscal year, from another Federal Government account or the public (the latter only when specifically authorized by law) for goods furnished and services rendered before the appropriation expired. Such amount includes reimbursements earned but not collected and refunds receivable, i.e., amounts earned (both billed and unbilled) for accomplished delivery or performance as of a certain period, and receivables from prior overpayments that are due from travel advances and other advances which did not liquidate specific obligations. (Start using this data element in FY 1994.)

(E-2108-COL07-05-T)      ACCOUNTS RECEIVABLE - APPROPRIATION - FIFTH YEAR  
AFTER EXPIRATION, TRANSFER APPROPRIATION  
TO \_\_\_\_\_, END OF YEAR

Amount of receivables by the appropriation that expired five years ago (in the transfer appropriation account of the receiving agency or bureau) from another Federal Government account or the public (the latter only when specifically authorized by law) for goods furnished and services rendered before the appropriation expired as of the end of the fiscal year. Such amount includes reimbursements earned but not collected and refunds receivable, i.e., amounts earned (both billed and unbilled) for accomplished delivery or performance as of a certain period, and receivables from prior overpayments that are due from travel advances and other advances which did not liquidate specific obligations. (Start using this data element in FY 1994.)

(E-2108-COL07-06)      ACCOUNTS RECEIVABLE - PRIOR YEARS APPROPRIATION  
("M") (LESS TRANSFER APPROPRIATION), END OF YEAR

Amount of receivables by prior years' appropriations in "M" account (less any amount transferred to other agency's or bureau's transfer appropriation account), at the end of the fiscal year, from another Federal Government account or the public (the latter only when specifically authorized by law) for goods furnished and services rendered in previous fiscal years. Such amount includes reimbursements earned but not collected and refunds receivable; i.e., amounts earned (both billed and unbilled) for accomplished delivery or performance as of a certain period, and receivables from prior overpayments that are due from travel advances and other advances which did not liquidate specific obligations. (Note: "M" accounts are to be phased out in stages through fiscal year 1993.)

(E-2108-COL07-06-T)      ACCOUNTS RECEIVABLE - PRIOR YEARS' APPROPRIATION  
("M"), TRANSFER APPROPRIATION TO \_\_\_\_\_, END OF  
YEAR

Amount of receivables by prior years' appropriations in "M" account (in the transfer appropriation account of the receiving agency or bureau), at the end of the fiscal year, from another Federal Government account, or the public (the latter only when specifically authorized by law) for goods furnished and services rendered in previous fiscal years. Such amount includes reimbursements earned but not collected and refunds receivable; i.e., amounts earned (both billed and unbilled) for accomplished delivery or performance as of a certain period, and receivables from prior overpayments that are due from travel advances and other advances which did not liquidate specific obligations. (Note: "M" accounts are to be phased out in stages through fiscal year 1993.)

(E-2108-COL07-07)      ACCOUNTS RECEIVABLE - NO-YEAR APPROPRIATION (LESS  
TRANSFER APPROPRIATION), END OF YEAR

Amount of receivables by a no-year appropriation (less any amount transferred to other agency's or bureau's transfer appropriation account), at the end of the fiscal year, from another Federal Government account or the public (the latter only when specifically authorized by law) for goods furnished and services rendered in current and previous fiscal years. Such amount includes reimbursements earned but not collected and refunds receivable; i.e., amounts earned (both billed and unbilled) for accomplished delivery or performance as of a certain period, and receivables from prior overpayments that are due from travel advances and other advances which did not liquidate specific obligations.

(E-2108-COL07-07-T)      ACCOUNTS RECEIVABLE - NO-YEAR APPROPRIATION,  
TRANSFER APPROPRIATION TO \_\_\_\_\_, END OF YEAR

Amount of receivables by a no-year appropriation (in the transfer appropriation account of the receiving agency or bureau), at the end of the fiscal year, from another Federal Government account or the public (the latter only when specifically authorized by law) for goods furnished and services rendered in current and previous fiscal years. Such amount includes reimbursement earned but not collected and refunds receivable; i.e., amounts earned (both billed and unbilled) for accomplished delivery or performance as of a certain period, and receivables from prior overpayments that are due from travel advances and other advances which did not liquidate specific obligations.

(E-2108-COL07-08)      ACCOUNTS RECEIVABLE - MULTIPLE-YEAR  
APPROPRIATION (LESS TRANSFER APPROPRIATION), END  
OF YEAR

Amount of receivables by an unexpired multiple-year appropriation (less any amount transferred to other agency's or bureau's transfer appropriation account), at the end of the fiscal year, from another Federal Government account or the public (the latter only when specifically authorized by law) for goods furnished and services rendered in current and previous fiscal years. Such amount includes reimbursements earned but not collected and refunds receivable; i.e., amounts earned (both billed and unbilled) for accomplished delivery or performance as of a certain period, and receivables from prior overpayments that are due from travel advances and other advances which did not liquidate specific obligations.

(E-2108-COL07-08-T)      ACCOUNTS RECEIVABLE - MULTIPLE-YEAR  
APPROPRIATION, TRANSFER APPROPRIATION  
TO \_\_\_\_\_, END OF YEAR

Amount of receivables by an unexpired multiple-year appropriation (in the transfer appropriation account of the receiving agency or bureau), at the end of the fiscal year, from another Federal Government account or the public (the latter only when specifically authorized by law) for goods furnished and services rendered in current and previous fiscal years. Such amount includes reimbursement earned but not collected and refunds receivable; i.e., amounts earned (both billed and unbilled) for accomplished delivery or performance as of a certain period, and receivables from prior overpayments that are due from travel advances and other advances which did not liquidate specific obligations.

(E-2108-COL07-CA-941)      ACCOUNTS RECEIVABLE - UNFUNDED CONTRACT  
AUTHORITY, END OF YEAR

Amount of receivables by an unfunded contract authority account, at the end of the fiscal year, from another Federal Government account or the public (the latter only when specifically authorized by law) for goods furnished and services rendered in current and/or previous fiscal years. Such amount includes reimbursements earned but not collected and refunds receivable; i.e., amounts earned (both billed and unbilled) for accomplished delivery or performance as of a certain period, and receivables from prior overpayments that are due from travel advances and other advances which did not liquidate specific obligations.

(E-2108-COL07-BA)            ACCOUNTS RECEIVABLE - BORROWING AUTHORITY, END  
OF YEAR

Amount of receivables by a borrowing authority account, at the end of the fiscal year, from another Federal Government account or the public (the latter only when specifically authorized by law) for goods furnished and services rendered in current and/or previous fiscal years. Such amount includes reimbursements earned but not collected and refunds receivable; i.e., amounts earned (both billed and unbilled) for accomplished delivery or performance as of a certain period, and receivables from prior overpayments that are due from travel advances and other advances which did not liquidate specific obligations.

(E-2108-COL07-BA-951)      ACCOUNTS RECEIVABLE - BORROWING AUTHORITY  
FROM THE TREASURY, END OF YEAR

Amount of receivables by a borrowing authority, at the end of the fiscal year, from the Treasury account, from another Federal Government account or the public (the latter only when specifically authorized by law) for goods furnished and services rendered in current and/or previous fiscal years. Such amount includes reimbursements earned but not collected and refunds receivable; i.e., amounts earned (both billed and unbilled) for accomplished delivery or performance as of a certain period, and receivables from prior overpayments that are due from travel advances and other advances which did not liquidate specific obligations.

(E-2108-COL07-BA-962)      ACCOUNTS RECEIVABLE - BORROWING AUTHORITY  
FROM THE PUBLIC, END OF YEAR

Amount of receivables by a borrowing authority, at the end of the fiscal year, from the public account, from another Federal Government account or the public (the latter only when specifically authorized by law) for goods furnished and services rendered in current and/or previous fiscal years. Such amount includes reimbursements earned but not collected and refunds receivable; i.e., amounts earned (both billed and unbilled) for accomplished delivery or performance as of a certain period, and receivables from prior overpayments that are due from travel advances and other advances which did not liquidate specific obligations.

**UNFILLED CUSTOMER ORDERS - END OF YEAR**

(E-2108-COL08-00)            UNFILLED CUSTOMER ORDERS, - REPORTING YEAR -  
APPROPRIATION, (LESS TRANSFER APPROPRIATION), END  
OF YEAR

Amount, as the end of the fiscal year, of unfilled customer orders received by the appropriation that will expire at the end of the reporting fiscal year (less any amount transferred to other agency's or bureau's transfer appropriation account) without advances from other Government accounts for goods and services to be furnished on a reimbursable basis. Orders received with advances from other Government accounts or from the public will be included in the amount for Preclosing Unexpended Balance (on the 2108 report).

(E-2108-COL08-00-T) UNFILLED CUSTOMER ORDERS, REPORTING YEAR  
APPROPRIATION, TRANSFER APPROPRIATION  
TO \_\_\_\_\_, END OF YEAR

Amount, as the end of the fiscal year, of unfilled customer orders received by the appropriation that will expire at the end of the reporting fiscal year (in the transfer appropriation account of the receiving agency or bureau) without advances from other Government accounts for goods and services to be furnished on a reimbursable basis. Orders received with advances from other Government accounts or from the public will be included in the amount for Preclosing Unexpended Balance (on the 2108 report).

(E-2108-COL08-01) UNFILLED CUSTOMER ORDERS - APPROPRIATION - FIRST  
YEAR AFTER EXPIRATION, (LESS TRANSFER  
APPROPRIATION), END OF YEAR

Amount, as of the end of the fiscal year, of unfilled customer orders received by the appropriation that expired at the end of the previous year before its expiration (less any amount transferred to other agency's or bureau's transfer appropriation account) without advances from other Government accounts for goods and services to be furnished on a reimbursable basis. Orders received with advances from other Government accounts or from the public will be included in the amount for Preclosing Unexpended Balance (on the 2108 report).

(E-2108-COL08-01-T) UNFILLED CUSTOMER ORDERS, APPROPRIATION - FIRST  
YEAR AFTER EXPIRATION, TRANSFER APPROPRIATION  
TO \_\_\_\_\_, END OF YEAR

Amount, as of the end of the fiscal year, of unfilled customer orders received by the appropriation that expired at the end of the previous year before its expiration (in the transfer appropriation account of the receiving agency or bureau) without advances from other Government accounts for goods and services to be furnished on a reimbursable basis. Orders received with advances from other Government accounts or from the public will be included in the amount for Preclosing Unexpended Balance (on the 2108 report).

(E-2108-COL08-02) UNFILLED CUSTOMER ORDERS, APPROPRIATION -  
SECOND YEAR AFTER EXPIRATION, (LESS TRANSFER  
APPROPRIATION), END OF YEAR

Amount, as of the end of the fiscal year, of unfilled customer orders received by the appropriation that expired two years ago (less any amount transferred to other agency's or bureau's transfer appropriation account) without advances from other Government accounts for goods and services to be furnished on a reimbursable basis. Orders received with advances from other Government accounts or from the public will be included in the amount for Preclosing Unexpended Balance (on the 2108 report).

(E-2108-COL08-02-T) UNFILLED CUSTOMER ORDERS, APPROPRIATION -  
SECOND YEAR AFTER EXPIRATION, TRANSFER  
APPROPRIATION TO \_\_\_\_\_, END OF YEAR

Amount, as of the end of the fiscal year, of unfilled customer orders received by the appropriation that expired two years ago (in the transfer appropriation account of the receiving agency or bureau) without advances from other Government accounts for goods and services to be furnished on a reimbursable basis. Orders received with advances from other Government accounts or from the public will be included in the amount for Preclosing Unexpended Balance (on the 2108 report).

(E-2108-COL08-03) UNFILLED CUSTOMER ORDERS, APPROPRIATION - THIRD  
YEAR AFTER EXPIRATION, (LESS TRANSFER  
APPROPRIATION), END OF YEAR

Amount, , as of the end of the fiscal year, of unfilled customer orders received by the appropriation that expired three years ago (less any amount transferred to other agency's or bureau's transfer appropriation account) without advances from other Government accounts for goods and services to be furnished on a reimbursable basis. Orders received with advances from other Government accounts or from the public will be included in the amount for Preclosing Unexpended Balance (on the 2108 report). (Start using this data element in FY 1992.)

(E-2108-COL08-03-T) UNFILLED CUSTOMER ORDERS, APPROPRIATION - THIRD  
YEAR AFTER EXPIRATION, TRANSFER APPROPRIATION  
TO \_\_\_\_\_, END OF YEAR

Amount, as of the end of the fiscal year, of unfilled customer orders received by the appropriation that expired three years ago (in the transfer appropriation account of the receiving agency or bureau) without advances from other Government accounts for goods and services to be furnished on a reimbursable basis. Orders received with advances from other Government accounts or from the public will be included in the amount for Preclosing Unexpended Balance (on the 2108 report). (Start using this data element in FY 1992.)

(E-2108-COL08-04) UNFILLED CUSTOMER ORDERS, APPROPRIATION - FOURTH  
YEAR AFTER EXPIRATION, (LESS TRANSFER  
APPROPRIATION), END OF YEAR

Amount, as of the end of the fiscal year, of unfilled customer orders received by the appropriation that expired four years ago (less any amount transferred to other agency's or bureau's transfer appropriation account) without advances from other Government accounts for goods and services to be furnished on a reimbursable basis. Orders received with advances from other Government accounts or from the public will be included in the amount for Preclosing Unexpended Balance (on the 2108 report). (Start using this data element in FY 1993.)

(E-2108-COL08-04-T) UNFILLED CUSTOMER ORDERS, APPROPRIATION - FOURTH YEAR AFTER EXPIRATION, TRANSFER APPROPRIATION TO \_\_\_\_\_, END OF YEAR

Amount, as of the end of the fiscal year, of unfilled customer orders received by the appropriation that expired four years ago (in the transfer appropriation account of the receiving agency or bureau) without advances from other Government accounts for goods and services to be furnished on a reimbursable basis. Orders received with advances from other Government accounts or from the public will be included in the amount for Preclosing Unexpended Balance (on the 2108 report). (Start using this data element in FY 1993.)

(E-2108-COL08-05) UNFILLED CUSTOMER ORDERS, APPROPRIATION - FIFTH YEAR AFTER EXPIRATION, (LESS TRANSFER APPROPRIATION), END OF YEAR

Amount, as of the end of the fiscal year, of unfilled customer orders received by the appropriation that expired five years ago (less any amount transferred to other agency's or bureau's transfer appropriation account) without advances from other Government accounts for goods and services to be furnished on a reimbursable basis. Orders received with advances from other Government accounts or from the public will be included in the amount for Preclosing Unexpended Balance (on the 2108 report). (Start using this data element in FY 1994.)

(E-2108-COL08-05-T) UNFILLED CUSTOMER ORDERS, APPROPRIATION - FIFTH YEAR AFTER EXPIRATION, TRANSFER APPROPRIATION TO \_\_\_\_\_, END OF YEAR

Amount, as of the end of the fiscal year, of unfilled customer orders received by the appropriation that expired five years ago (in the transfer appropriation account of the receiving agency or bureau) without advances from other Government accounts for goods and services to be furnished on a reimbursable basis. Orders received with advances from other Government accounts or from the public will be included in the amount for Preclosing Unexpended Balance (on the 2108 report). (Start using this data element in FY 1994.)

(E-2108-COL08-06) UNFILLED CUSTOMER ORDERS, PRIOR YEARS APPROPRIATION ("M") (LESS TRANSFER APPROPRIATION), END OF YEAR

Amount, as of the end of the fiscal year, of unfilled customer orders received by prior years' appropriations in the "M" account (less any amount transferred to other agency's or bureau's transfer appropriation account) in prior fiscal years without advances from other Government accounts for goods and services to be furnished on a reimbursable basis. Orders received with advances from other Government accounts or from the public will be included in the amount for Preclosing Unexpended Balance (on the 2108 report). (Note: "M" accounts are to be phased out in stages through fiscal year 1993.)

(E-2108-COL08-06-T) UNFILLED CUSTOMER ORDERS, PRIOR YEARS  
APPROPRIATION ("M"), TRANSFER APPROPRIATION  
TO \_\_\_\_\_, END OF YEAR

Amount, as of the end of the fiscal year, of unfilled customer orders received by prior years' appropriation in the "M" account (in the transfer appropriation account of the receiving agency or bureau) in prior fiscal years without advances from other Government accounts for goods and services to be furnished on a reimbursable basis. Orders received with advances from other Government accounts or from the public will be included in the amount for Preclosing Unexpended Balance (on the 2108 report). (Note: "M" accounts are to be phased out in stages through fiscal year 1993.)

(E-2108-COL08-07) UNFILLED CUSTOMER ORDERS, NO-YEAR APPROPRIATION  
(LESS TRANSFER APPROPRIATION), END OF YEAR

Amount, as of the end of the fiscal year, of unfilled customer orders received by a no-year appropriation (less any amount transferred to other agency's or bureau's transfer appropriation account) in current and prior fiscal years without advances from other Government accounts for goods and services to be furnished on a reimbursable basis. Orders received with advances from other Government accounts or from the public will be included in the amount for Preclosing Unexpended Balance (on the 2108 report).

(E-2108-COL08-07-T) UNFILLED CUSTOMER ORDERS, NO-YEAR APPROPRIATION,  
TRANSFER APPROPRIATION TO \_\_\_\_\_, END OF YEAR

Amount, as of the end of the fiscal year, of unfilled customer orders received by a no-year transfer appropriation (in the transfer appropriation account of the receiving agency or bureau) in current and prior fiscal years without advances from other Government accounts for goods and services to be furnished on a reimbursable basis. Orders received with advances from other Government accounts or from the public will be included in the amount for Preclosing Unexpended Balance (on the 2108 report).

(E-2108-COL08-08) UNFILLED CUSTOMER ORDERS, MULTIPLE-YEAR  
APPROPRIATION (LESS TRANSFER APPROPRIATION), END  
OF YEAR

Amount, as of the end of the fiscal year, of unfilled customer orders received by an unexpired multiple-year appropriation (in the transfer appropriation account of the receiving agency or bureau) in current and prior fiscal years without advances from other Government accounts for goods and services to be furnished on a reimbursable basis. Orders received with advances from other Government accounts or from the public will be included in the amount for Preclosing Unexpended Balance (on the 2108 report).

(E-2108-COL08-08-T) UNFILLED CUSTOMER ORDERS, MULTIPLE-YEAR  
APPROPRIATION, TRANSFER APPROPRIATION  
TO \_\_\_\_\_, END OF YEAR

Amount, as of the end of the fiscal year, of unfilled customer orders received by an unexpired multiple-year appropriation (in the transfer appropriation account of the receiving agency or bureau) in current and prior fiscal years without advances from other Government accounts for goods and services to be furnished on a reimbursable basis. Orders received with advances from other Government accounts or from the public will be included in the amount for Preclosing Unexpended Balance (on the 2108 report).

(E-2108-COL08-CA-941) UNFILLED CUSTOMER ORDERS, UNFUNDED CONTRACT  
AUTHORITY, END OF YEAR

Amount, as of the end of the fiscal year, of unfilled customer orders received by an unfunded contract authority account in current and/or prior fiscal year without advances from other Government accounts for goods and services to be furnished on a reimbursable basis. Orders received with advances from other Government accounts or from the public will be included in the amount for Preclosing Unexpended Balance (on the 2108 report).

(E-2108-COL08-BA) UNFILLED CUSTOMER ORDERS, BORROWING AUTHORITY,  
END OF YEAR

Amount, as of the end of the fiscal year, of unfilled customer orders received by a borrowing authority account in current and/or prior fiscal year without advances from other accounts within the government for goods and services to be furnished on a reimbursable basis. Orders received with advances from other government accounts or from the public will be included in the amount for Preclosing Unexpended Balance (on the 2108 report).

(E-2108-COL08-BA-951) UNFILLED CUSTOMER ORDERS, BORROWING  
AUTHORITY FROM THE TREASURY, END OF YEAR

Amount, as of the end of the fiscal year, of unfilled customer orders received by a borrowing authority from the Treasury account in current and/or prior year without advances from other Government accounts for goods and services to be furnished on a reimbursable basis. Orders received with advances from other Government accounts or from the public will be included in the amount for Preclosing Unexpended Balance (on the 2108 report).

(E-2108-COL08-BA-962) UNFILLED CUSTOMER ORDERS, BORROWING  
AUTHORITY FROM THE PUBLIC, END OF YEAR

Amount, as of the end of the fiscal year, of unfilled customer orders received by a borrowing authority from the public account in current and/or prior year without advances from other Government accounts for goods and services to be furnished on a reimbursable basis. Orders received with advances from other Government Accounts or from the public will be included in the amount for Preclosing Unexpended Balance (on the 2108 report).

**UNDELIVERED ORDERS AND CONTRACTS - END OF YEAR**

(E-2108-COL09-00) UNDELIVERED ORDERS AND CONTRACTS - REPORTING  
YEAR APPROPRIATION (LESS TRANSFER APPROPRIATION),  
END OF YEAR

Amount of goods and services ordered by the appropriation that will expire at the end of the reporting fiscal year (less any amount transferred to other agency's or bureau's transfer appropriation account), from another Federal Government account or the public but not yet received, that is, the amount of orders for goods and services outstanding at the end of the fiscal year, for which the liability has not yet accrued. This amount also includes any orders for goods or services for which advance payment has been made but for which delivery or performance has not yet occurred.

(E-2108-COL09-00-T) UNDELIVERED ORDERS AND CONTRACTS - REPORTING  
YEAR APPROPRIATION, TRANSFER APPROPRIATION  
TO \_\_\_\_\_, END OF YEAR

Amount of goods and services ordered by the appropriation that will expire at the end of the reporting fiscal year (in the transfer appropriation account of the receiving agency or bureau), from another Federal Government account or the public but not yet received, that is, the amount of orders for goods and services outstanding at the end of the fiscal year, for which the liability has not yet accrued. This amount also includes any orders for goods or services for which advance payment has been made but for which delivery or performance has not yet occurred.

(E-2108-COL09-01) UNDELIVERED ORDERS AND CONTRACTS -  
APPROPRIATION - FIRST YEAR AFTER EXPIRATION, (LESS  
TRANSFER APPROPRIATION), END OF YEAR

Amount of goods and services ordered by the appropriation that expired at the end of the previous year (less any amount transferred to other agency's or bureau's transfer appropriation account), from another Federal Government account or the public but not yet received, that is, the amount of orders for goods and services outstanding at the end of the fiscal year, for which the liability has not yet accrued. This amount also includes any orders for goods or services for which advance payment has been made but for which delivery or performance has not yet occurred.

(E-2108-COL09-01-T) UNDELIVERED ORDERS AND CONTRACTS -  
APPROPRIATION - FIRST YEAR AFTER EXPIRATION,  
TRANSFER APPROPRIATION TO \_\_\_\_\_, END OF YEAR

Amount of goods and services ordered by the appropriation that expired at the end of the previous year (in the transfer appropriation account of the receiving agency or bureau), from another Federal Government account or the public but not yet received, that is, the amount of orders for goods and services outstanding at the end of the fiscal year, for which the liability has not yet accrued. This amount also includes any orders for goods or services for which advance payment has been made but for which delivery or performance has not yet occurred.

(E-2108-COL09-02) UNDELIVERED ORDERS AND CONTRACTS -  
APPROPRIATION - SECOND YEAR AFTER EXPIRATION,  
(LESS TRANSFER APPROPRIATION), END OF YEAR

Amount of goods and services ordered by the appropriation that expired two years ago (less any amount transferred to other agency's or bureau's transfer appropriation account), from another Federal Government account or the public but not yet received, that is, the amount of orders for goods and services outstanding at the end of the fiscal year, for which the liability has not yet accrued. This amount also includes any orders for goods or services for which advance payment has been made but for which delivery or performance has not yet occurred.

(E-2108-COL09-02-T) UNDELIVERED ORDERS AND CONTRACTS -  
APPROPRIATION - SECOND YEAR AFTER EXPIRATION,  
TRANSFER APPROPRIATION TO \_\_\_\_\_, END OF YEAR

Amount of goods and services ordered by the appropriation that expired two years ago (in the transfer appropriation account of the receiving agency or bureau), from another Federal Government account or the public but not yet received, that is, the amount of orders for goods and services outstanding at the end of the fiscal year, for which the liability has not yet accrued. This amount also includes any orders for goods or services for which advance payment has been made but for which delivery or performance has not yet occurred.

(E-2108-COL09-03) UNDELIVERED ORDERS AND CONTRACTS -  
APPROPRIATION - THIRD YEAR AFTER EXPIRATION, (LESS  
TRANSFER APPROPRIATION), END OF YEAR

Amount of goods and services ordered by the appropriation that expired three years ago (less any amount transferred to other agency's or bureau's transfer appropriation account), from another Federal Government account or the public but not yet received, that is, the amount of orders for goods and services outstanding at the end of the fiscal year, for which the liability has not yet accrued. This amount also includes any orders for goods or services for which advance payment has been made but for which delivery or performance has not yet occurred. (Start using this data element in FY 1992.)

(E-2108-COL09-03-T) UNDELIVERED ORDERS AND CONTRACTS -  
APPROPRIATION - THIRD YEAR AFTER EXPIRATION,  
TRANSFER APPROPRIATION TO \_\_\_\_\_, END OF YEAR

Amount of goods and services ordered by the appropriation that expired three years ago (in the transfer appropriation account of the receiving agency or bureau), from another Federal Government account or the public but not yet received, that is, the amount of orders for goods and services outstanding at the end of the fiscal year, for which the liability has not yet accrued. This amount also includes any orders for goods or services for which advance payment has been made but for which delivery or performance has not yet occurred. (Start using this data element in FY 1992.)

(E-2108-COL09-04) UNDELIVERED ORDERS AND CONTRACTS -  
APPROPRIATION - FOURTH YEAR AFTER EXPIRATION  
(LESS TRANSFER APPROPRIATION), END OF YEAR

Amount of goods and services ordered by the appropriation that expired four years ago (less any amount transferred to other agency's or bureau's transfer appropriation account), from another Federal Government account or the public but not yet received, that is, the amount of orders for goods and services outstanding at the end of the fiscal year, for which the liability has not yet accrued. This amount also includes any orders for goods or services for which advance payment has been made but for which delivery or performance has not yet occurred. (Start using this data element in FY 1993.)

(E-2108-COL09-04-T) UNDELIVERED ORDERS AND CONTRACTS -  
APPROPRIATION - FOURTH YEAR AFTER EXPIRATION,  
TRANSFER APPROPRIATION TO \_\_\_\_\_, END OF YEAR

Amount of goods and services ordered by the appropriation that expired four years ago (in the transfer appropriation account of the receiving agency or bureau), from another Federal Government account or the public but not yet received, that is, the amount of orders for goods and services outstanding at the end of the fiscal year, for which the liability has not yet accrued. This amount also includes any orders for goods or services for which advance payment has been made but for which delivery or performance has not yet occurred. (Start using this data element in FY 1993.)

(E-2108-COL09-05) UNDELIVERED ORDERS AND CONTRACTS -  
APPROPRIATION - FIFTH YEAR AFTER EXPIRATION, (LESS  
TRANSFER APPROPRIATION), END OF YEAR

Amount of goods and services ordered by the appropriation that expired five years ago (less any amount transferred to other agency's or bureau's transfer appropriation account), from another Federal Government account or the public but not yet received, that is, the amount of orders for goods and services outstanding at the end of the fiscal year, for which the liability has not yet accrued. This amount also includes any orders for goods or services for which advance payment has been made but for which delivery or performance has not yet occurred. (Start using this data element in FY 1994.)

(E-2108-COL09-05-T) UNDELIVERED ORDERS AND CONTRACTS -  
APPROPRIATION - FIFTH YEAR AFTER EXPIRATION,  
TRANSFER APPROPRIATION TO \_\_\_\_\_, END OF YEAR

Amount of goods and services ordered by the appropriation that expired five years ago (in the transfer appropriation account of the receiving agency or bureau), from another Federal Government account or the public but not yet received, that is, the amount of orders for goods and services outstanding at the end of the fiscal year, for which the liability has not yet accrued. This amount also includes any orders for goods or services for which advance payment has been made but for which delivery or performance has not yet occurred. (Start using this data element in FY 1994.)

(E-2108-COL09-06) UNDELIVERED ORDERS AND CONTRACTS - PRIOR YEARS  
APPROPRIATION ("M") (LESS TRANSFER APPROPRIATION),  
END OF YEAR

Amount of goods and services ordered by prior years' appropriations in "M" account (less any amount transferred to other agency's or bureau's transfer appropriation account), from another Federal Government account or the public but not yet received; i.e., the amount of orders for goods and services outstanding at the end of the fiscal year, for which the liability has not yet accrued. This amount also includes any orders for goods or services for which advance payment has been made but for which delivery or performance has not yet occurred. (Note: "M" accounts are to be phased out in stages through fiscal year 1993.)

(E-2108-COL09-06-T) UNDELIVERED ORDERS AND CONTRACTS - PRIOR YEARS  
APPROPRIATION ("M"), TRANSFER APPROPRIATION TO  
\_\_\_\_\_, END OF YEAR

Amount of goods and services ordered by prior years' appropriation in "M" account (in the transfer appropriation account of the receiving agency or bureau), from another Federal Government account or the public but not yet received; i.e., the amount of orders for goods and services outstanding at the end of the fiscal year, for which the liability has not yet accrued. This amount also includes any orders for goods or services for which advance payment has been made but for which delivery or performance has not yet occurred. (Note: "M" accounts are to be phased out in stages through fiscal year 1993.)

(E-2108-COL09-07) UNDELIVERED ORDERS AND CONTRACTS - NO-YEAR  
APPROPRIATION (LESS TRANSFER APPROPRIATION), END  
OF YEAR

Amount of goods and services ordered by a no-year appropriation (less any amount transferred to other agency's or bureau's transfer appropriation account), from another Federal Government account or the public but not yet received; i.e., the amount of orders for goods and services outstanding at the end of the fiscal year, for which the liability has not yet accrued. This amount also includes any orders for goods or services for which advance payment has been made but for which delivery or performance has not yet occurred.

(E-2108-COL09-07-T) UNDELIVERED ORDERS AND CONTRACTS - NO-YEAR  
APPROPRIATION, TRANSFER APPROPRIATION TO \_\_\_\_\_,  
END OF YEAR

Amount of goods and services ordered by a no-year appropriation (in the transfer appropriation account of the receiving agency or bureau), from another Federal Government account or the public but not yet received; i.e., the amount of orders for goods and services outstanding at the end of the fiscal year, for which the liability has not yet accrued. This amount also includes any orders for goods or services for which advance payment has been made but for which delivery or performance has not yet occurred.

(E-2108-COL09-08) UNDELIVERED ORDERS AND CONTRACTS -  
MULTIPLE-YEAR APPROPRIATION (LESS TRANSFER  
APPROPRIATION), END OF YEAR

Amount of goods and services ordered by an unexpired multiple-year appropriation (less any amount transferred to other agency's or bureau's transfer appropriation account), from another Federal Government account or the public but not yet received; i.e., the amount of orders for goods and services outstanding at the end of the fiscal year, for which the liability has not yet accrued. This amount also includes any orders for goods or services for which advance payment has been made but for which delivery or performance has not yet occurred.

(E-2108-COL09-08-T) UNDELIVERED ORDERS AND CONTRACTS -  
MULTIPLE-YEAR APPROPRIATION, TRANSFER  
APPROPRIATION TO \_\_\_\_\_, END OF YEAR

Amount of goods and services ordered by an unexpired multiple-year appropriation (in the transfer appropriation account of the receiving agency or bureau), from another Federal Government account or the public, but not yet received; i.e., the amount of orders for goods and services outstanding at the end of the fiscal year, for which the liability has not yet accrued. This amount also includes any orders for goods or services for which advance payment has been made but for which delivery or performance has not yet occurred.

(E-2108-COL09-CA-941) UNDELIVERED ORDERS AND CONTRACTS - UNFUNDED  
CONTRACT AUTHORITY, END OF YEAR

Amount of goods and services ordered by an unfunded contract authority account, from another Federal Government account or the public but not yet received; i.e., the amount of orders for goods and services outstanding at the end of the fiscal year, for which the liability has not yet accrued. This amount also includes any orders for goods or services for which advance payment has been made but for which delivery or performance has not yet occurred.

(E-2108-COL09-BA) UNDELIVERED ORDERS AND CONTRACTS - BORROWING  
AUTHORITY, END OF YEAR

Amount of goods and services ordered by a borrowing authority account, from another Federal Government account or the public but not yet received; i.e., the amount of orders for goods and services outstanding at the end of the fiscal year, for which the liability has not yet accrued. This amount also includes any orders for goods or services for which advance payment has been made but for which delivery or performance has not yet occurred.

(E-2108-COL09-BA-951) UNDELIVERED ORDERS AND CONTRACTS -  
BORROWING AUTHORITY FROM THE TREASURY, END  
OF YEAR

Amount of goods and services ordered by a borrowing authority account, from another Federal Government account or the public but not yet received; i.e., the amount of orders for goods and services outstanding at the end of the fiscal year, for which the liability has not yet accrued. This amount also includes any orders for goods or services for which advance payment has been made but for which delivery or performance has not yet occurred.

(E-2108-COL09-BA-962) UNDELIVERED ORDERS AND CONTRACTS -  
BORROWING AUTHORITY FROM THE PUBLIC, END OF  
YEAR

Amount of goods and services ordered by a borrowing authority from the public account, from another Federal Government account or the public but not yet received; i.e., the amount of orders for goods and services outstanding at the end of the fiscal year, for which the liability has not yet accrued. This amount also includes any orders for goods or services for which advance payment has been made but for which delivery or performance has not yet occurred.

**ACCOUNTS PAYABLE AND OTHER LIABILITIES - END OF YEAR**

(E-2108-COL10-00)      ACCOUNTS PAYABLE AND OTHER LIABILITIES - REPORTING  
YEAR APPROPRIATION (LESS TRANSFER APPROPRIATION),  
END OF YEAR

Amount owed, as of the end of the fiscal year, by the appropriation that will expire at the end of the reporting fiscal year (less any amount transferred to other agency's or bureau's transfer appropriation account) on the basis of invoices or other evidence of receipt of goods and services, i.e., the amount of goods and services received but not yet paid.

(E-2108-COL10-00-T)      ACCOUNTS PAYABLE AND OTHER LIABILITIES - REPORTING  
YEAR APPROPRIATION, TRANSFER APPROPRIATION  
TO \_\_\_\_\_, END OF YEAR

Amount owed, as of the end of the fiscal year, by the appropriation that will expire at the end of the reporting fiscal year (in the transfer appropriation account of the receiving agency or bureau) on the basis of invoices or other evidence of receipt of goods and services, i.e., the amount of goods and services received but not yet paid.

(E-2108-COL10-01)      ACCOUNTS PAYABLE AND OTHER LIABILITIES -  
APPROPRIATION - FIRST YEAR AFTER EXPIRATION, (LESS  
TRANSFER APPROPRIATION), END OF YEAR

Amount owed, as of the end of the fiscal year, by the appropriation that expired at the end of the previous year (less any amount transferred to other agency's or bureau's transfer appropriation account) on the basis of invoices or other evidence of receipt of goods and services in the prior fiscal year, i.e., the amount of goods and services received but not yet paid.

(E-2108-COL10-01-T)      ACCOUNTS PAYABLE AND OTHER LIABILITIES -  
APPROPRIATION - FIRST YEAR AFTER EXPIRATION,  
TRANSFER APPROPRIATION TO \_\_\_\_\_, END OF YEAR

Amount owed, as of the end of the fiscal year, by the appropriation that expired at the end of the previous year (in the transfer appropriation account of the receiving agency or bureau) on the basis of invoices or other evidence of receipt of goods and services in the prior fiscal year, i.e., the amount of goods and services received but not yet paid.

(E-2108-COL10-02)      ACCOUNTS PAYABLE AND OTHER LIABILITIES -  
APPROPRIATION - SECOND YEAR AFTER EXPIRATION,  
(LESS TRANSFER APPROPRIATION), END OF YEAR

Amount owed, as of the end of the fiscal year, by the appropriation that expired two years ago (less any amount transferred to other agency's or bureau's transfer appropriation account) on the basis of invoices or other evidence of receipt of goods and services in the prior fiscal year, i.e., the amount of goods and services received but not yet paid.

(E-2108-COL10-02-T) ACCOUNTS PAYABLE AND OTHER LIABILITIES -  
APPROPRIATION - SECOND YEAR AFTER EXPIRATION,  
TRANSFER APPROPRIATION TO \_\_\_\_\_, END OF YEAR

Amount owed, as of the end of the fiscal year, by the appropriation that expired two years ago (in the transfer appropriation account of the receiving agency or bureau) on the basis of invoices or other evidence of receipt of goods and services in the prior fiscal year, i.e., the amount of goods and services received but not yet paid.

(E-2108-COL10-03) ACCOUNTS PAYABLE AND OTHER LIABILITIES -  
APPROPRIATION - THIRD YEAR AFTER EXPIRATION, (LESS  
TRANSFER APPROPRIATION), END OF YEAR

Amount owed, as of the end of the fiscal year, by the appropriation that expired three years ago (less any amount transferred to other agency's or bureau's transfer appropriation account) on the basis of invoices or other evidence of receipt of goods and services in the prior fiscal year, i.e., the amount of goods and services received but not yet paid. (Start using this data element in FY 1992.)

(E-2108-COL10-03-T) ACCOUNTS PAYABLE AND OTHER LIABILITIES -  
APPROPRIATION - THIRD YEAR AFTER EXPIRATION,  
TRANSFER APPROPRIATION TO \_\_\_\_\_, END OF YEAR

Amount owed, as of the end of the fiscal year, by the appropriation that expired three years ago (in the transfer appropriation account of the receiving agency or bureau) on the basis of invoices or other evidence of receipt of goods and services in the prior fiscal year, i.e., the amount of goods and services received but not yet paid. (Start using this data element in FY 1992.)

(E-2108-COL10-04) ACCOUNTS PAYABLE AND OTHER LIABILITIES -  
APPROPRIATION - FOURTH YEAR AFTER EXPIRATION,  
(LESS TRANSFER APPROPRIATION), END OF YEAR

Amount owed, as of the end of the fiscal year, by the appropriation that expired four years ago (less any amount transferred to other agency's or bureau's transfer appropriation account) on the basis of invoices or other evidence of receipt of goods and services in the prior fiscal year, i.e., the amount of goods and services received but not yet paid. (Start using this data element in FY 1993.)

(E-2108-COL10-04-T) ACCOUNTS PAYABLE AND OTHER LIABILITIES -  
APPROPRIATION - FOURTH YEAR AFTER EXPIRATION,  
TRANSFER APPROPRIATION TO \_\_\_\_\_, END OF YEAR

Amount owed, as of the end of the fiscal year, by the appropriation that expired four years ago (in the transfer appropriation account of the receiving agency or bureau) on the basis of invoices or other evidence of receipt of goods and services in the prior fiscal year, i.e., the amount of goods and services received but not yet paid. (Start using this data element in FY 1993.)

(E-2108-COL10-05)            ACCOUNTS PAYABLE AND OTHER LIABILITIES -  
APPROPRIATION - FIFTH YEAR AFTER EXPIRATION, (LESS  
TRANSFER APPROPRIATION), END OF YEAR

Amount owed, as of the end of the fiscal year, by the appropriation that expired five years ago (less any amount transferred to other agency's or bureau's transfer appropriation account) on the basis of invoices or other evidence of receipt of goods and services in the prior fiscal year, i.e., the amount of goods and services received but not yet paid. (Start using this data element in FY 1994.)

(E-2108-COL10-05-T)        ACCOUNTS PAYABLE AND OTHER LIABILITIES -  
APPROPRIATION - FIFTH YEAR AFTER EXPIRATION,  
TRANSFER APPROPRIATION TO \_\_\_\_\_, END OF YEAR

Amount owed, as of the end of the fiscal year, by the appropriation that expired five years ago (in the transfer appropriation account of the receiving agency or bureau) on the basis of invoices or other evidence of receipt of goods and services in the prior fiscal year, i.e., the amount of goods and services received but not yet paid. (Start using this data element in FY 1994.)

(E-2108-COL10-06)        ACCOUNTS PAYABLE AND OTHER LIABILITIES - PRIOR  
YEARS APPROPRIATION ("M") (LESS TRANSFER  
APPROPRIATION), END OF YEAR

Amount owed by prior years' appropriations in "M" account (less any amount transferred to other agency's or bureau's transfer appropriation account), at the end of the fiscal year, on the basis of invoices or other evidence of receipt of goods and services in prior fiscal years; i.e., the amount of goods and services received but not yet paid. (Note: "M" accounts are to be phased out in stages through fiscal year 1993.)

(E-2108-COL10-06-T)        ACCOUNTS PAYABLE AND OTHER LIABILITIES - PRIOR  
YEARS APPROPRIATION ("M"), TRANSFER APPROPRIATION  
TO \_\_\_\_\_, END OF YEAR

Amount owed by prior years' appropriation in "M" account (in the transfer appropriation account of the receiving agency or bureau), at the end of the fiscal year, on the basis of invoices or other evidence of receipt of goods and services in prior fiscal years; i.e., the amount of goods and services received but not yet paid. (Note: "M" accounts are to be phased out in stages through fiscal year 1993.)

(E-2108-COL10-07)        ACCOUNTS PAYABLE AND OTHER LIABILITIES - NO-YEAR  
APPROPRIATION (LESS TRANSFER APPROPRIATION), END  
OF YEAR

Amount owed by a no-year appropriation (less any amount transferred to other agency's or bureau's transfer appropriation account), at the end of the fiscal year, on the basis of invoices or other evidence of receipt of goods and services in current and prior fiscal years; i.e., the amount of goods and services received but not yet paid.

(E-2108-COL10-07-T) ACCOUNTS PAYABLE AND OTHER LIABILITIES - NO-YEAR APPROPRIATION, TRANSFER APPROPRIATION TO \_\_\_\_\_, END OF YEAR

Amount owed by a no-year transfer appropriation (in the transfer appropriation account of the receiving agency or bureau), at the end of the fiscal year, on the basis of invoices or other evidence of receipt of goods and services in current and prior fiscal years; i.e., the amount of goods and services received but not yet paid.

(E-2108-COL10-08) ACCOUNTS PAYABLE AND OTHER LIABILITIES - MULTIPLE-YEAR APPROPRIATION (LESS TRANSFER APPROPRIATION), END OF YEAR

Amount owed by an unexpired multiple-year appropriation (less any amount transferred to other agency's or bureau's transfer appropriation account), at the end of the fiscal year, on the basis of invoices or other evidence of receipt of goods and services in current and prior fiscal years; i.e., the amount of goods and services received but not yet paid.

(E-2108-COL10-08T) ACCOUNTS PAYABLE AND OTHER LIABILITIES - MULTIPLE-YEAR APPROPRIATION, TRANSFER APPROPRIATION TO \_\_\_\_\_, END OF YEAR

Amount owed by an unexpired multiple-year transfer appropriation (in the transfer appropriation account of the receiving agency or bureau), at the end of the fiscal year, on the basis of invoices or other evidence of receipt of goods and services in current and prior fiscal years; i.e., the amount of goods and services received but not yet paid.

(E-2108-COL10-CA-941) ACCOUNTS PAYABLE AND OTHER LIABILITIES -UNFUNDED CONTRACT AUTHORITY, END OF YEAR

Amount owed by an unfunded contract authority account, at the end of the fiscal year, on the basis of invoices or other evidence of receipt of goods and services in current and/or prior fiscal years; i.e., the amount of goods and services received but not yet paid.

(E-2108-COL10-BA) ACCOUNTS PAYABLE AND OTHER LIABILITIES - BORROWING AUTHORITY, END OF YEAR

Amount owed by a borrowing authority account, at the end of the fiscal year, on the basis of invoices or other evidence of receipt of goods and services in current and/or prior fiscal years; i.e., the amount of goods and services received but not yet paid.

(E-2108-COL10-BA-951) ACCOUNTS PAYABLE AND OTHER LIABILITIES - BORROWING AUTHORITY, FROM THE TREASURY, END OF YEAR

Amount owed by a borrowing authority account from the Treasury, at the end of the fiscal year, on the basis of invoices or other evidence of receipt of goods and services in current and/or prior fiscal years; i.e., the amount of goods and services received but not yet paid.

(E-2108-COL10-BA-962)      **ACCOUNTS PAYABLE AND OTHER LIABILITIES**  
**-BORROWING AUTHORITY, FROM THE PUBLIC, END OF**  
**YEAR**

Amount owed by a borrowing authority account from the public, at the end of the fiscal year, on the basis of invoices or other evidence of receipt of goods and services in current and/or prior fiscal years; i.e., the amount of goods and services received but not yet paid.

BUDGET-RELATED INFORMATION  
INVENTORY OF CENTRAL AGENCY REQUIREMENTS  
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**EXHIBIT D-9:  
OTHER INFORMATION**

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**SOURCE OF REQUIREMENTS FOR DATA ELEMENTS IN EXHIBIT D-9**

OMB CIRCULAR NO. A-11 (BPS DATA SECTIONS A, G, N, and U; SPECIAL STUDIES;  
AND ADDITIONAL INFORMATION REQUIRED IN SUPPORT OF THE BUDGET)

SF 1218, STATEMENT OF ACCOUNTABILITY (FOREIGN SERVICE ACCOUNT)

SF 1219, STATEMENT OF ACCOUNTABILITY

(For explanations for the codings assigned to the data elements, please refer to the Introduction to Exhibit D.)

INVENTORY OF CENTRAL AGENCY REQUIREMENTS  
FOR FINANCIAL INFORMATION  
STANDARD TERMS AND DEFINITIONS

**OTHER INFORMATION**

**LISTING OF STANDARD DATA ELEMENT TITLES**

**LIMITATIONS**

(BPS-A-LM-7001-D)	LIMITATION ON ADMINISTRATIVE AND OTHER EXPENSES - DISCRETIONARY
(BPS-A-LM-7001-M)	LIMITATION ON ADMINISTRATIVE AND OTHER EXPENSES - MANDATORY, APPROPRIATIONS COMMITTEE
(BPS-A-LM-7001-U)	LIMITATION ON ADMINISTRATIVE AND OTHER EXPENSES - MANDATORY, AUTHORIZING COMMITTEE
(BPS-A-LM-7006-D)	LIMITATION ON OBLIGATION - PROGRAM LEVEL - DISCRETIONARY
(BPS-A-LM-7006-M)	LIMITATION ON OBLIGATION - PROGRAM LEVEL - MANDATORY, APPROPRIATIONS COMMITTEE
(BPS-A-LM-7006-U)	LIMITATION ON OBLIGATION - PROGRAM LEVEL - MANDATORY, AUTHORIZING COMMITTEE
(BPS-A-LM-7007-D)	LIMITATION ON OBLIGATION - DIRECT LOAN ACTIVITY - DISCRETIONARY
(BPS-A-LM-7007-M)	LIMITATION ON OBLIGATION - DIRECT LOAN ACTIVITY - MANDATORY, APPROPRIATIONS COMMITTEE
(BPS-A-LM-7007-U)	LIMITATION ON OBLIGATION - DIRECT LOAN ACTIVITY - MANDATORY, AUTHORIZING COMMITTEE
(BPS-A-LM-7008-D)	LIMITATION ON COMMITMENT - LOAN GUARANTEE - DISCRETIONARY
(BPS-A-LM-7008-M)	LIMITATION ON COMMITMENT - LOAN GUARANTEE - MANDATORY, APPROPRIATIONS COMMITTEE
(BPS-A-LM-7008-U)	LIMITATION ON COMMITMENT - LOAN GUARANTEE - MANDATORY, AUTHORIZING COMMITTEE
(BPS-A-LM-7009-D)	LIMITATION ON OTHERS - DISCRETIONARY
(BPS-A-LM-7009-M)	LIMITATION ON OTHERS - MANDATORY, APPROPRIATIONS COMMITTEE
(BPS-A-LM-7009-U)	LIMITATION ON OTHERS - MANDATORY, AUTHORIZING COMMITTEE

**CREDIT PROGRAMS - SPECIAL REQUIREMENTS**

**DIRECT LOAN PROGRAMS**

***DIRECT LOAN PROGRAMS - LIMITATION ON OBLIGATIONS***

(BPS-G-L-1111)(34-BEX-LL-1)	LIMITATION ON DIRECT LOAN OBLIGATIONS
(BPS-G-L-1112)	UNOBLIGATED DIRECT LOAN LIMITATION
(34-BEX-LL-3A)	UNOBLIGATED DIRECT LOAN LIMITATION - APPORTIONED, CATEGORY A
(34-BEX-LL-3B)	UNOBLIGATED DIRECT LOAN LIMITATION - APPORTIONED, CATEGORY B
(34-BEX-LL-4A)	UNOBLIGATED DIRECT LOAN LIMITATION - APPORTIONED, SUBSEQUENT PERIODS
(34-BEX-LL-4D)	UNOBLIGATED DIRECT LOAN LIMITATION - NOT APPORTIONED
(34-BEX-LL-2)	OBLIGATED DIRECT LOAN LIMITATION
(BPS-G-L-1131)	DIRECT LOAN OBLIGATIONS EXEMPT FROM LIMITATION
(BPS-G-L-1150)	TOTAL DIRECT LOAN OBLIGATIONS

***DIRECT LOAN PROGRAMS - BALANCES AND TRANSACTIONS***

(BPS-G-L-1210)	DIRECT LOANS OUTSTANDING - BEGINNING OF YEAR
(BPS-G-L-5310)	DIRECT LOAN OUTSTANDING - STATE AND LOCAL GOVERNMENTS - BEGINNING OF YEAR
(BPS-G-L-1231)	DIRECT LOAN DISBURSEMENTS
(BPS-G-L-1231-5330)	DIRECT LOAN DISBURSEMENTS - STATE AND LOCAL GOVERNMENTS
(BPS-G-L-1232)	DISBURSEMENTS FOR GUARANTEED LOAN CLAIMS
(BPS-G-L-1232-5350)	DISBURSEMENTS FOR GUARANTEED CLAIMS - STATE AND LOCAL GOVERNMENTS
(BPS-G-L-1233)	DISBURSEMENTS FOR LOAN ASSETS PURCHASED FROM THE PUBLIC
(BPS-G-L-1233-5350)	DISBURSEMENTS FOR LOAN ASSETS PURCHASED FROM STATE AND LOCAL GOVERNMENTS
(BPS-G-L-1251)	REPAYMENTS AND PREPAYMENTS OF DIRECT LOANS

(BPS-G-L-1251-5350)	REPAYMENTS AND PREPAYMENTS OF DIRECT LOANS - STATE AND LOCAL GOVERNMENTS
(BPS-G-L-1251-5510)	REPAYMENTS AND PREPAYMENTS OF DIRECT LOANS - OFFSETTING RECEIPTS
(BPS-G-L-1252)	REPAYMENTS OF DEFAULTED GUARANTEED LOANS
(BPS-G-L-1252-5350)	REPAYMENTS OF DEFAULTED GUARANTEED LOANS - STATE AND LOCAL GOVERNMENTS
(BPS-G-L-1252-5510)	REPAYMENTS OF DEFAULTED GUARANTEED LOANS - OFFSETTING RECEIPTS
(BPS-G-L-1253)	PROCEEDS FROM LOAN ASSET SALES TO THE PUBLIC OR DISCOUNTED PREPAYMENTS <u>WITHOUT</u> RECOURSE
(BPS-G-L-1253-5350)	PROCEEDS FROM LOAN ASSET SALES TO THE PUBLIC OR DISCOUNTED PREPAYMENTS <u>WITHOUT</u> RECOURSE - STATE AND LOCAL GOVERNMENTS
(BPS-G-L-1253-5510)	PROCEEDS FROM LOAN ASSET SALES TO THE PUBLIC OR DISCOUNTED PREPAYMENTS <u>WITHOUT</u> RECOURSE - OFFSETTING RECEIPTS
(BPS-G-L-1254)	PROCEEDS FROM LOAN ASSET SALES TO THE PUBLIC <u>WITH</u> RECOURSE
(BPS-G-L-1254-5350)	PROCEEDS FROM LOAN ASSET SALES TO THE PUBLIC <u>WITH</u> RECOURSE - STATE AND LOCAL GOVERNMENTS
(BPS-G-L-1261)	CAPITALIZED INTEREST
(BPS-G-L-1261-5350)	CAPITALIZED INTEREST - STATE AND LOCAL GOVERNMENTS
(BPS-G-L-1262)	DISCOUNT ON LOAN ASSET SALES TO THE PUBLIC OR DISCOUNTED PREPAYMENTS
(BPS-G-L-1262-5350)	DISCOUNT ON LOAN ASSET SALES TO THE PUBLIC OR DISCOUNTED PREPAYMENTS - STATE AND LOCAL GOVERNMENTS
(BPS-G-L-1263)	WRITE-OFF FOR DEFAULT, DIRECT LOANS
(BPS-G-L-1263-5350)	WRITE-OFF FOR DEFAULT, DIRECT LOANS - STATE AND LOCAL GOVERNMENTS
(BPS-G-L-1264)	WRITE-OFF FOR DEFAULT, ACQUIRED DEFAULTED GUARANTEED LOANS

(BPS-G-L-1264-5350)	WRITE-OFF FOR DEFAULT, ACQUIRED DEFAULTED GUARANTEED LOANS - STATE AND LOCAL GOVERNMENTS
(BPS-G-L-1265)	DIRECT LOAN - OTHER ADJUSTMENTS, NET
(BPS-G-L-1265-C)	DIRECT LOAN - OTHER ADJUSTMENT - SALE OF COLLATERAL
(BPS-G-L-1265-C-5350)	DIRECT LOAN - OTHER ADJUSTMENT - SALE OF COLLATERAL - STATE AND LOCAL GOVERNMENT
(BPS-G-L-1265-W)	DIRECT LOAN - OTHER ADJUSTMENT - PRINCIPAL PAYMENTS WAIVED PER STATUTE
(BPS-G-L-1265-W-5350)	DIRECT LOAN - OTHER ADJUSTMENT - PRINCIPAL PAYMENTS WAIVED PER STATUTE - STATE AND LOCAL GOVERNMENTS
(BPS-G-L-1265-T)	DIRECT LOAN - OTHER ADJUSTMENTS - TRANSFERS
(BPS-G-L-1265-T-5350)	DIRECT LOAN - OTHER ADJUSTMENTS - TRANSFERS - STATE AND LOCAL GOVERNMENTS
(BPS-G-L-1265-O)	DIRECT LOAN - OTHER ADJUSTMENTS - OTHER REDUCTIONS OF PRINCIPAL
(BPS-G-L-1265-O-5350)	DIRECT LOAN - OTHER ADJUSTMENTS - OTHER REDUCTIONS OF PRINCIPAL- STATE AND LOCAL GOVERNMENTS
(BPS-G-L-5350)	DIRECT LOAN - REPAYMENTS AND OTHER CREDITS - STATE AND LOCAL GOVERNMENTS
(BPS-G-L-1290)	DIRECT LOAN OUTSTANDING - END OF YEAR
(BPS-G-L-5390)	DIRECT LOAN OUTSTANDING - STATE AND LOCAL GOVERNMENTS - END OF YEAR
(BPS-G-L-5510)	DIRECT LOAN - COLLECTIONS CREDITED TO RECEIPT ACCOUNT

**GUARANTEED LOAN PROGRAMS**

***GUARANTEED LOAN PROGRAMS - LIMITATIONS ON COMMITMENTS***

(BPS-G-G-2111)(34-BEX-GL-1)	LIMITATIONS ON GUARANTEED LOANS MADE BY PRIVATE LENDERS
(BPS-G-G-2111-C)	LIMITATIONS ON GUARANTEED LOANS MADE BY PRIVATE LENDERS - CONTINGENCY LEVEL
(BPS-G-G-2112)	UNCOMMITTED GUARANTEED LOAN LIMITATION
(34-BEX-LG-3A)	UNCOMMITTED GUARANTEED LOAN LIMITATION - APPORTIONED, CATEGORY A
(34-BEX-LG-3B)	UNCOMMITTED GUARANTEED LOAN LIMITATION - APPORTIONED, CATEGORY B
(34-BEX-LG-4A)	UNCOMMITTED GUARANTEED LOAN LIMITATION - APPORTIONED, SUBSEQUENT PERIODS
(34-BEX-LG-4D)	UNCOMMITTED GUARANTEED LOAN LIMITATION - NOT APPORTIONED
(34-BEX-LG-2)	COMMITTED GUARANTEED LOAN LIMITATION
(BPS-G-G-2131)	GUARANTEED LOAN COMMITMENTS EXEMPT FROM LIMITATION
(BPS-G-G-2132)	GUARANTEED LOAN COMMITMENTS FOR LOAN ASSET SALES TO THE PUBLIC WITH RECOURSE
(BPS-G-G-2150)	TOTAL GUARANTEED LOAN COMMITMENTS

***GUARANTEED LOAN PROGRAMS - BALANCES AND TRANSACTIONS***

(BPS-G-G-2210)	GUARANTEED LOAN PRINCIPAL OUTSTANDING - BEGINNING OF YEAR
(BPS-G-G-5410)	GUARANTEED LOAN PRINCIPAL OUTSTANDING - STATE AND LOCAL GOVERNMENTS - BEGINNING OF YEAR
(BPS-G-G-2231)	DISBURSEMENTS OF NEW GUARANTEED LOANS
BPS-G-G-5430)	DISBURSEMENTS OF NEW GUARANTEED LOANS - STATE AND LOCAL GOVERNMENTS
(BPS-G-G-2232)	LOAN GUARANTEES SOLD TO THE PUBLIC WITH RECOURSE
(BPS-G-G-2251)	REPAYMENTS AND PREPAYMENTS OF GUARANTEED LOANS

(BPS-G-G-2251-5450)	REPAYMENTS AND PREPAYMENTS OF GUARANTEED LOANS - STATE AND LOCAL GOVERNMENTS
(BPS-G-G-2261)	GUARANTEED LOAN TERMINATIONS FOR DEFAULT RESULTING IN DIRECT LOANS
(BPS-G-G-2261-5450)	GUARANTEE LOAN TERMINATIONS FOR DEFAULT RESULTING IN DIRECT LOANS - STATE AND LOCAL GOVERNMENTS
(BPS-G-G-2263)	GUARANTEE LOAN TERMINATIONS FOR DEFAULT RESULTING IN CLAIM PAYMENTS
(BPS-G-G-2263-5450)	TERMINATIONS FOR DEFAULT RESULTING IN CLAIM PAYMENTS - STATE AND LOCAL GOVERNMENT
(BPS-G-G-2264)	GUARANTEED LOAN - OTHER ADJUSTMENTS
(BPS-G-G-2264-5450)	GUARANTEED LOAN - OTHER ADJUSTMENTS - STATE AND LOCAL GOVERNMENT
(BPS-G-G-5450)	REPAYMENTS AND OTHER CREDITS - GUARANTEED LOANS - STATE AND LOCAL GOVERNMENTS
(BPS-G-G-2290)	GUARANTEED LOAN PRINCIPAL OUTSTANDING - END OF YEAR
(BPS-G-G-2290-5490)	GUARANTEED LOANS PRINCIPAL OUTSTANDING - STATE AND LOCAL GOVERNMENT - END OF YEAR
(BPS-G-G-2299)	U.S. CONTINGENT LIABILITY FOR GUARANTEED LOANS

**OTHER CREDIT DATA**

(BPS-G-FFB-3310)	AGENCY DEBT HELD BY FFB - BEGINNING OF YEAR
(BPS-G-FFB-3310-01)	AGENCY DEBT HELD BY FFB - FFB LOAN ORIGINATIONS - BEGINNING OF THE YEAR
(BPS-G-FFB-3310-02)	AGENCY DEBT HELD BY FFB - LOAN ASSET SALES TO FFB - BEGINNING OF THE YEAR
(BPS-G-FFB-3310-03)	AGENCY DEBT HELD BY FFB - DEBT SECURITIES HELD BY FFB - BEGINNING OF THE YEAR
(BPS-G-FFB-3330)	NEW AGENCY BORROWING FROM FFB
(BPS-G-FFB-3330-01)	NEW AGENCY BORROWING FROM FFB - FFB LOAN ORIGINATIONS
(BPS-G-FFB-3330-02)	NEW AGENCY BORROWING FROM FFB - LOAN ASSET SALES TO FFB
(BPS-G-FFB-3330-03)	NEW AGENCY BORROWING FROM FFB - DEBT SECURITIES HELD BY FFB
(BPS-G-FFB-3350)	REPAYMENTS AND PREPAYMENTS TO FFB
(BPS-G-FFB-3350-01)	REPAYMENTS AND PREPAYMENTS TO FFB - FFB LOAN ORIGINATIONS
(BPS-G-FFB-3350-02)	REPAYMENTS AND PREPAYMENTS TO FFB - LOAN ASSET SALES TO FFB
(BPS-G-FFB-3350-03)	REPAYMENTS AND PREPAYMENTS TO FFB - DEBT SECURITIES HELD BY FFB
(BPS-G-FFB-3390)	AGENCY DEBT HELD BY FFB - END OF THE YEAR
(BPS-G-FFB-3390-01)	AGENCY DEBT HELD BY FFB - FFB LOAN ORIGINATIONS - END OF THE YEAR
(BPS-G-FFB-3390-02)	AGENCY DEBT HELD BY FFB - LOAN ASSET SALES TO FFB - END OF THE YEAR
(BPS-G-FFB-3390-03)	AGENCY DEBT HELD BY FFB - DEBT SECURITIES HELD BY FFB - END OF THE YEAR
(BPS-G-FFB-4310)	INTEREST PAID TO FFB

**DIRECT LOAN AND GUARANTEED LOAN SUBSIDY**

**DIRECT LOAN SUBSIDY**

- (BPS-U-1159) TOTAL - DIRECT LOAN - SUPPORTABLE BY SUBSIDY BUDGET AUTHORITY
- (BPS-U-1150-01) DIRECT LOAN - SUPPORTABLE BY SUBSIDY BUDGET AUTHORITY - TYPE (EXPLAIN)
- (BPS-U-1150-02) DIRECT LOAN - SUPPORTABLE BY SUBSIDY BUDGET AUTHORITY - TYPE (EXPLAIN)
- (BPS-U-1150-03) DIRECT LOAN - SUPPORTABLE BY SUBSIDY BUDGET AUTHORITY - TYPE (EXPLAIN)
- (BPS-U-1150-0N) DIRECT LOAN - SUPPORTABLE BY SUBSIDY BUDGET AUTHORITY - TYPE (EXPLAIN)
- (BPS-U-1339) TOTAL - DIRECT LOAN - SUBSIDY BUDGET AUTHORITY
- (BPS-U-1330-01) DIRECT LOAN - SUBSIDY BUDGET AUTHORITY - TYPE (EXPLAIN)
- (BPS-U-1330-02) DIRECT LOAN - SUBSIDY BUDGET AUTHORITY - TYPE (EXPLAIN)
- (BPS-U-1330-03) DIRECT LOAN - SUBSIDY BUDGET AUTHORITY - TYPE (EXPLAIN)
- (BPS-U-1330-0N) DIRECT LOAN - SUBSIDY BUDGET AUTHORITY - TYPE (EXPLAIN)
- (BPS-U-1349) TOTAL - DIRECT LOAN - SUBSIDY OUTLAYS
- (BPS-U-1340-01) DIRECT LOAN - SUBSIDY OUTLAYS - TYPE (EXPLAIN)
- (BPS-U-1340-02) DIRECT LOAN - SUBSIDY OUTLAYS - TYPE (EXPLAIN)
- (BPS-U-1340-03) DIRECT LOAN - SUBSIDY OUTLAYS - TYPE (EXPLAIN)
- (BPS-U-1340-0N) DIRECT LOAN - SUBSIDY OUTLAYS - TYPE (EXPLAIN)

**GUARANTEED LOAN SUBSIDY**

- (BPS-U-2159) TOTAL - GUARANTEED LOAN - SUPPORTABLE BY SUBSIDY BUDGET AUTHORITY
- (BPS-U-2150-01) GUARANTEED LOAN - SUPPORTABLE BY SUBSIDY BUDGET AUTHORITY - TYPE (EXPLAIN)
- (BPS-U-2150-02) GUARANTEED LOAN - SUPPORTABLE BY SUBSIDY BUDGET AUTHORITY - TYPE (EXPLAIN)

(BPS-U-2150-03) GUARANTEED LOAN - SUPPORTABLE BY SUBSIDY  
BUDGET AUTHORITY - TYPE (EXPLAIN)

(BPS-U-2150-0N) GUARANTEED LOAN - SUPPORTABLE BY SUBSIDY  
BUDGET AUTHORITY - TYPE (EXPLAIN)

(BPS-U-2339) TOTAL - GUARANTEED LOAN - SUBSIDY BUDGET  
AUTHORITY

(BPS-U-2330-01) GUARANTEED LOAN - SUBSIDY BUDGET AUTHORITY -  
TYPE (EXPLAIN)

(BPS-U-2330-02) GUARANTEED LOAN - SUBSIDY BUDGET AUTHORITY -  
TYPE (EXPLAIN)

(BPS-U-2330-03) GUARANTEED LOAN - SUBSIDY BUDGET AUTHORITY -  
TYPE (EXPLAIN)

(BPS-U-2330-0N) GUARANTEED LOAN - SUBSIDY BUDGET AUTHORITY -  
TYPE (EXPLAIN)

(BPS-U-2349) TOTAL - GUARANTEED LOAN - SUBSIDY OUTLAYS

(BPS-U-2340-01) GUARANTEED LOAN - SUBSIDY OUTLAYS - TYPE  
(EXPLAIN)

(BPS-U-2340-02) GUARANTEED LOAN - SUBSIDY OUTLAYS - TYPE  
(EXPLAIN)

(BPS-U-2340-03) GUARANTEED LOAN - SUBSIDY OUTLAYS - TYPE  
(EXPLAIN)

(BPS-U-2340-0N) GUARANTEED LOAN - SUBSIDY OUTLAYS - TYPE  
(EXPLAIN)

**AMOUNTS AVAILABLE FOR APPROPRIATION, SPECIAL FUNDS AND TRUST FUNDS —  
SPECIAL REQUIREMENTS**

(BPS-N-BL-B)	UNAPPROPRIATED BALANCE - SPECIAL/TRUST FUND - BEGINNING OF YEAR
(BPS-N-BL-B-01.00)	UNAPPROPRIATED TREASURY BALANCE - BEGINNING OF YEAR
(BPS-N-BL-B-01.01)	UNAPPROPRIATED BALANCE INVESTED IN U.S. SECURITIES - BEGINNING OF YEAR
(BPS-N-BL-B-01.02)	UNREALIZED DISCOUNT FOR INVESTMENT OF UNAPPROPRIATED BALANCE IN U.S. SECURITIES - BEGINNING OF YEAR
(BPS-N-RC-02.99)	TOTAL RECEIPTS
(BPS-N-RC-02.01)	RECEIPTS
(BPS-N-RC-02.01)	RECEIPTS (SOURCE DESCRIPTION)
(BPS-N-RC-02.02)	RECEIPTS (SOURCE DESCRIPTION)
(BPS-N-RC-02.03)	RECEIPTS (SOURCE DESCRIPTION)
(BPS-N-RC-02.0N)	RECEIPTS (SOURCE DESCRIPTION)
(BPS-N-TF-03.10)	UNAPPROPRIATED RECEIPTS TRANSFERRED TO GENERAL FUND RECEIPTS
(BPS-N-TF-03.20)	UNAPPROPRIATED RECEIPTS TRANSFERRED TO (OTHER FUND ACCOUNTS)
(BPS-N-TF-03.30)	UNAPPROPRIATED RECEIPTS TRANSFERRED FROM (OTHER ACCOUNTS)
(BPS-N-AV-04.00)	UNAPPROPRIATED RECEIPTS AVAILABLE FOR APPROPRIATION
(BPS-N-UV-04.10)	UNAPPROPRIATED RECEIPTS NOT AVAILABLE FOR APPROPRIATION
(BPS-N-AP-0)	TOTAL APPROPRIATIONS
(BPS-N-AP-05.01)	APPROPRIATION
(BPS-N-AP-05.02)	APPROPRIATION
(BPS-N-AP-05.03)	APPROPRIATION
(BPS-N-AP-05.0N)	APPROPRIATION

(BPS-N-GR-06.10)	UNOBLIGATED BALANCE RETURNED TO APPROPRIATED OFFSETTING RECEIPTS
(BPS-N-GR-06.20)	REDUCTION PURSUANT TO PUBLIC LAW 99-177
(BPS-N-BL-E)	UNAPPROPRIATED BALANCE - SPECIAL/TRUST FUND - END OF YEAR
(BPS-N-BL-E-07.00)	UNAPPROPRIATED TREASURY BALANCE - END OF YEAR
(BPS-N-BL-E-07.01)	UNAPPROPRIATED BALANCE INVESTED IN U.S. SECURITIES - END OF YEAR
(BPS-N-BL-E-07.02)	UNREALIZED DISCOUNT FOR INVESTMENT OF UNAPPROPRIATED BALANCE IN U.S. SECURITIES - END OF YEAR

**STATUS OF TRUST FUNDS — SPECIAL REQUIREMENTS**

(INFO-TRST-BL-B)	BALANCE OF TRUST FUND, BEGINNING OF YEAR
(INFO-TRST-BL-B-TC)	TREASURY CASH BALANCE OF TRUST FUND, BEGINNING OF YEAR
(INFO-TRST-BL-B-IV)	BALANCE OF INVESTMENT IN U.S. SECURITIES OF TRUST FUND, BEGINNING OF YEAR
(INFO-TRST-BL-B-DS)	BALANCE OF UNREALIZED DISCOUNTS OF U.S. SECURITIES OF TRUST FUND, BEGINNING OF YEAR
(INFO-TRST-IN)	CASH INCOME FOR TRUST FUND
(INFO-TRST-IN-GR)	GOVERNMENT RECEIPTS BY SUBRECEIPT ACCOUNT FOR TRUST FUND
(INFO-TRST-IN-PR)	PROPRIETARY RECEIPTS BY SUBRECEIPT ACCOUNT FOR TRUST FUND
(INFO-TRST-IN-IR)	INTERGOVERNMENTAL RECEIPT TRANSACTIONS BY SUBRECEIPT ACCOUNT FOR TRUST FUND
(INFO-TRST-PA)	CASH OUTGO (OUTLAY) FOR TRUST FUND
(INFO-TRST-PA-N1), ..., (INFO-TRST-PA-Nn)	CASH OUTGO FOR TRUST FUND (BY TYPE OF TRANSACTION, ACTIVITY OR RECIPIENT)
(INFO-TRST-BL-E)	UNEXPENDED BALANCE OF TRUST FUND, END OF YEAR
(INFO-TRST-BL-E-TC)	TREASURY CASH BALANCE OF TRUST FUND, END OF YEAR
(INFO-TRST-BL-E-IV)	BALANCE OF INVESTMENT IN U.S. SECURITIES OF TRUST FUND, END OF YEAR
(INFO-TRST-BL-E-DS)	BALANCE OF UNREALIZED DISCOUNTS OF U.S. SECURITIES OF TRUST FUND, END OF YEAR

**STATEMENT OF ACCOUNTABILITY**

(STACC-100-1218/1219)	ACCOUNTABILITY, BEGINNING OF PERIOD
(STACC-100-US-1218)	ACCOUNTABILITY, BEGINNING OF PERIOD - U.S. CURRENCY
(STACC-100-EQ-1218)	ACCOUNTABILITY, BEGINNING OF PERIOD - U.S. EQUIVALENT
(STACC-100-FC-1218)	ACCOUNTABILITY, BEGINNING OF PERIOD - FOREIGN CURRENCY
(STACC-110-1218)	LOSSES, BEGINNING OF PERIOD
(STACC-110-US-1218)	LOSSES, BEGINNING OF PERIOD - U.S. CURRENCY
(STACC-110-EQ-1218)	LOSSES, BEGINNING OF PERIOD - U.S. EQUIVALENTS
(STACC-110-FC-1218)	LOSSES, BEGINNING OF PERIOD - FOREIGN CURRENCY
(STACC-120-1218)	CASH ACCOUNTABILITY, BEGINNING OF PERIOD
(STACC-120-US-1218)	CASH ACCOUNTABILITY, BEGINNING OF PERIOD - U.S. CURRENCY
(STACC-120-EQ-1218)	CASH ACCOUNTABILITY, BEGINNING OF PERIOD - U.S. EQUIVALENT
(STACC-120-FC-1218)	CASH ACCOUNTABILITY, BEGINNING OF PERIOD - FOREIGN CURRENCY
(STACC-290-1219)	TOTAL INCREASES IN ACCOUNTABILITY
(STACC-210-1218/1219)	CHECKS ISSUED ON U.S. TREASURY
(STACC-211-1218/1219)	ADJUSTMENTS FOR CHECKS ISSUED IN PRIOR MONTHS - TFC FORM 5206
(STACC-212-1218/1219)	ADJUSTMENTS FOR CHECKS ISSUED IN PRIOR MONTHS - OTHERS
(STACC-220-1218)	COLLECTIONS (NET)
(STACC-220-US-1218)	COLLECTIONS (NET) - U.S. CURRENCY
(STACC-220-EQ-1218)	COLLECTIONS (NET) - U.S. EQUIVALENTS
(STACC-220-FC-1218)	COLLECTIONS (NET) - FOREIGN CURRENCY

(STACC-234-1219)	DISCREPANCIES IN DISBURSING OFFICER ACCOUNT - CREDIT
(STACC-235-1218)	EXCHANGE RECEIPTS
(STACC-235-US-1218)	EXCHANGE RECEIPTS - U.S. CURRENCY
(STACC-235-EQ-1218)	EXCHANGE RECEIPTS - U.S. EQUIVALENT
(STACC-235-FC-1218)	EXCHANGE RECEIPTS - FOREIGN CURRENCY
(STACC-236-1218/1219)	PAYMENTS BY ANOTHER DISBURSING OFFICER
(STACC-237-1218/1219)	TRANSFERS FROM OTHER DISBURSING OFFICERS
(STACC-237-US-1218)	TRANSFERS FROM OTHER DISBURSING OFFICERS - U.S. CURRENCY
(STACC-237-EQ-1218)	TRANSFERS FROM OTHER DISBURSING OFFICERS - U.S. EQUIVALENT
(STACC-237-FC-1218)	TRANSFERS FROM OTHER DISBURSING OFFICERS - FOREIGN CURRENCY
(STACC-239-1218)	OTHER INCREASES IN ACCOUNTABILITY
(STACC-239-US-1218)	OTHER INCREASES IN ACCOUNTABILITY - U.S. CURRENCY
(STACC-239-EQ-1218)	OTHER INCREASES IN ACCOUNTABILITY - U.S. EQUIVALENT
(STACC-239-FC-1218)	OTHER INCREASES IN ACCOUNTABILITY - FOREIGN CURRENCY
(STACC-261-1219)	TFCS PAYMENTS AND ADJUSTMENTS
(STACC-280-1219)	ON-LINE PAYMENT AND COLLECTION SYSTEM
(STACC-300-1218/1219)	SUBTOTAL, BEGINNING AND INCREASES TO ACCOUNTABILITY
(STACC-300-US-1218)	SUBTOTAL, BEGINNING AND INCREASES TO ACCOUNTABILITY - U.S. CURRENCY
(STACC-300-EQ-1218)	SUBTOTAL, BEGINNING AND INCREASES TO ACCOUNTABILITY - U.S. EQUIVALENT
(STACC-300-FC-1218)	SUBTOTAL, BEGINNING AND INCREASES IN ACCOUNTABILITY - FOREIGN CURRENCY
(STACC-440-1218) (STACC-490-1219)	TOTAL DECREASES IN ACCOUNTABILITY

(STACC-440-US-1218)	TOTAL DECREASES IN ACCOUNTABILITY - U.S. CURRENCY
(STACC-440-EQ-1218)	TOTAL DECREASES IN ACCOUNTABILITY - U.S. EQUIVALENT
(STACC-440-FC-1218)	TOTAL DECREASES IN ACCOUNTABILITY - FOREIGN CURRENCY
(STACC-410-1219)	NET DISBURSEMENTS
(STACC-410-1218)	GROSS DISBURSEMENTS
(STACC-410-US-1218)	GROSS DISBURSEMENTS - U.S. CURRENCY
(STACC-410-EQ-1218)	GROSS DISBURSEMENTS - U.S. EQUIVALENT
(STACC-410-FC-1218)	GROSS DISBURSEMENTS - FOREIGN CURRENCY
(STACC-420-1218/1219)	DEPOSITS PRESENTED OR MAILED TO BANK
(STACC-420A-1219)	DEPOSIT PRESENTED OR MAILED TO BANK - REPORTING MONTH
(STACC-420B-1219)	DEPOSIT PRESENTED OR MAILED TO BANK - PRIOR MONTHS
(STACC-434-1219)	DISCREPANCIES IN DISBURSING OFFICE ACCOUNTS - DEBITS
(STACC-435-1218)	EXCHANGE PAYMENTS
(STACC-435-US-1218)	EXCHANGE PAYMENTS - U.S. CURRENCY
(STACC-435-EQ-1218)	EXCHANGE PAYMENTS - U.S. EQUIVALENT
(STACC-435-FC-1218)	EXCHANGE PAYMENTS - FOREIGN CURRENCY
(STACC-436-1218/1219)	PAYMENTS FOR ANOTHER DISBURSING OFFICE
(STACC-437-1218/1219)	TRANSFERS TO OTHER DISBURSING OFFICERS
(STACC-437-US-1218)	TRANSFERS TO OTHER DISBURSING OFFICERS - U.S. CURRENCY
(STACC-437-EQ-1218)	TRANSFERS TO OTHER DISBURSING OFFICERS - U.S. EQUIVALENT
(STACC-437-FC-1218)	TRANSFERS TO OTHER DISBURSING OFFICERS - FOREIGN CURRENCY
(STACC-439-1218/1219)	OTHER DECREASES IN ACCOUNTABILITY

(STACC-439-US-1218)	OTHER DECREASES IN ACCOUNTABILITY - U.S. CURRENCY
(STACC-439-EQ-1218)	OTHER DECREASES IN ACCOUNTABILITY - U.S. EQUIVALENT
(STACC-439-FC-1218)	OTHER DECREASES IN ACCOUNTABILITY - FOREIGN CURRENCY
(STACC-310-1218)	NET TOTAL - ACCOUNTABILITY BEFORE EXCHANGE GAINS OR LOSSES
(STACC-310-US-1218)	NET TOTAL - ACCOUNTABILITY BEFORE EXCHANGE GAINS OR LOSSES - U.S. CURRENCY
(STACC-310-EQ-1218)	NET TOTAL - ACCOUNTABILITY BEFORE EXCHANGE GAINS OR LOSSES - U.S. EQUIVALENT
(STACC-310-FC-1218)	NET TOTAL - ACCOUNTABILITY BEFORE EXCHANGE GAINS OR LOSSES - FOREIGN CURRENCY
(STACC-220A-1218)	COLLECTIONS - GAIN BY EXCHANGE
(STACC-220A-US-1218)	COLLECTIONS - GAIN BY EXCHANGE - U.S. CURRENCY
(STACC-220A-EQ-1218)	COLLECTIONS - GAIN BY EXCHANGE - U.S. EQUIVALENT
(STACC-220A-FC-1218)	COLLECTIONS - GAIN BY EXCHANGE - FOREIGN CURRENCY
(STACC-410A-1218)	DISBURSEMENTS - LOSS BY EXCHANGE
(STACC-410A-US-1218)	DISBURSEMENTS - LOSS BY EXCHANGE - U.S. CURRENCY
(STACC-410A-EQ-1218)	DISBURSEMENTS - LOSS BY EXCHANGE - U.S. EQUIVALENT
(STACC-410A-FC-1218)	DISBURSEMENTS - LOSS BY EXCHANGE - FOREIGN CURRENCY
(STACC-500-1218/1219)	TOTAL ACCOUNTABILITY, CLOSE OF PERIOD
(STACC-500-US-1218)	TOTAL ACCOUNTABILITY, CLOSE OF PERIOD - U.S. CURRENCY
(STACC-500-EQ-1218)	TOTAL ACCOUNTABILITY, CLOSE OF PERIOD - U.S. EQUIVALENT
(STACC-500-FC-1218)	TOTAL ACCOUNTABILITY, CLOSE OF PERIOD - FOREIGN CURRENCY
(STACC-510-1218)	LOSSES, END OF PERIOD

(STACC-510-US-1218)	LOSSES, END OF PERIOD - U.S. CURRENCY
(STACC-510-EQ-1218)	LOSSES, END OF PERIOD - U.S. EQUIVALENT
(STACC-510-FC-1218)	LOSSES, END OF PERIOD - FOREIGN CURRENCY
(STACC-520-1218)	CASH ACCOUNTABILITY, END OF PERIOD
(STACC-520-US-1218)	CASH ACCOUNTABILITY, END OF PERIOD - U.S. CURRENCY
(STACC-520-EQ-1218)	CASH ACCOUNTABILITY, END OF PERIOD - U.S. EQUIVALENT
(STACC-520-FC-1218)	CASH ACCOUNTABILITY, END OF PERIOD - FOREIGN CURRENCY
(STACC-1100-1218/1219)	TOTAL STATION/DISBURSING OFFICE ACCOUNTABILITY
(STACC-1100-US-1218)	TOTAL STATION ACCOUNTABILITY - U.S. CURRENCY
(STACC-1100-EQ-1218)	TOTAL STATION ACCOUNTABILITY - U.S. EQUIVALENT
(STACC-1100-FC-1218)	TOTAL STATION ACCOUNTABILITY - FOREIGN CURRENCY
(STACC-800-1218/1219)	TOTAL ACCOUNTABILITY - INCUMBENT DISBURSING OFFICER
(STACC-800-US-1218)	TOTAL ACCOUNTABILITY - INCUMBENT DISBURSING OFFICER -U.S. CURRENCY
(STACC-800-EQ-1218)	TOTAL ACCOUNTABILITY - INCUMBENT DISBURSING OFFICER -U.S. EQUIVALENT
(STACC-800-FC-1218)	TOTAL ACCOUNTABILITY - INCUMBENT DISBURSING OFFICER -FOREIGN CURRENCY
(STACC-610-1218)	TOTAL CASH ON HAND AND IN BANK
(STACC-610-US-1218)	TOTAL CASH ON HAND AND IN BANK - U.S. CURRENCY
(STACC-610-EQ-1218)	TOTAL CASH ON HAND AND IN BANK - U.S. EQUIVALENT
(STACC-610-FC-1218)	TOTAL CASH ON HAND AND IN BANK - FOREIGN CURRENCY
(STACC-610-1219)	CASH ON DEPOSIT IN DESIGNATED DEPOSITARY
(STACC-620-1219)	CASH ON HAND

(STACC-630-1218/1219)	CASH-UNDEPOSITED COLLECTIONS
(STACC-630-US-1218)	CASH-UNDEPOSITED COLLECTIONS -U.S. CURRENCY
(STACC-630-EQ-1218)	CASH-UNDEPOSITED COLLECTIONS -U.S. EQUIVALENT
(STACC-630-FC-1218)	CASH-UNDEPOSITED COLLECTIONS -FOREIGN CURRENCY
(STACC-650-1218/1219)	CASH IN CUSTODY OF GOVERNMENT CASHIERS
(STACC-650-US-1218)	CASH IN CUSTODY OF GOVERNMENT CASHIERS - U.S. CURRENCY
(STACC-650-EQ-1218)	CASH IN CUSTODY OF GOVERNMENT CASHIERS - U.S. EQUIVALENT
(STACC-650-FC-1218)	CASH IN CUSTODY OF GOVERNMENT CASHIERS - FOREIGN CURRENCY
(STACC-670-1218)	SAVINGS BONDS AND NOTES CASHED
(STACC-710-1218/1219)	DEFERRED CHARGES - VOUCHERED ITEMS
(STACC-710-US-1218)	DEFERRED CHARGES - VOUCHERED ITEMS - U.S. CURRENCY
(STACC-710-EQ-1218)	DEFERRED CHARGES - VOUCHERED ITEMS - U.S. EQUIVALENT
(STACC-710-FC-1218)	DEFERRED CHARGES - VOUCHERED ITEMS - FOREIGN CURRENCY
(STACC-720-1218-1219)	RECEIVABLES - CHECK OVERDRAFTS
(STACC-720-US-1218)	RECEIVABLES - CHECK OVERDRAFTS - U.S. CURRENCY
(STACC-720-EQ-1218)	RECEIVABLES - CHECK OVERDRAFTS - U.S. EQUIVALENT
(STACC-720-FC-1218)	RECEIVABLES - CHECK OVERDRAFTS - FOREIGN CURRENCY
(STACC-730-1218/1219)	LOSSES OF FUNDS - RELIEF NOT GRANTED
(STACC-730-US-1218)	LOSSES OF FUNDS - RELIEF NOT GRANTED - U.S. CURRENCY
(STACC-730-EQ-1218)	LOSSES OF FUNDS - RELIEF NOT GRANTED - U.S. EQUIVALENT

(STACC-730-FC-1218)	LOSSES OF FUNDS - RELIEF NOT GRANTED - FOREIGN CURRENCY
(STACC-740-1219)	RECEIVABLES - DISHONORED CHECKS
(STACC-750-1218)	DEFERRED DELIVERY OF CURRENCY
(STACC-750-US-1218)	DEFERRED DELIVERY OF CURRENCY - U.S. CURRENCY
(STACC-750-EQ-1218)	DEFERRED DELIVERY OF CURRENCY - U.S. EQUIVALENT
(STACC-750-FC-1218)	DEFERRED DELIVERY OF CURRENCY - FOREIGN CURRENCY
(STACC-1000-1218/1219)	TOTAL ACCOUNTABILITY - PREDECESSOR DISBURSING OFFICERS
(STACC-1000-US-1218)	TOTAL ACCOUNTABILITY - PREDECESSOR DISBURSING OFFICERS - U.S. CURRENCY
(STACC-1000-EQ-1218)	TOTAL ACCOUNTABILITY - PREDECESSOR DISBURSING OFFICERS - U.S. EQUIVALENT
(STACC-1000-FC-1218)	TOTAL ACCOUNTABILITY - PREDECESSOR DISBURSING OFFICERS - FOREIGN CURRENCY
(STACC-920-1218/1219)	RECEIVABLES - CHECK OVERDRAFTS
(STACC-920-US-1218)	RECEIVABLES - CHECK OVERDRAFTS - U.S. CURRENCY
(STACC-920-EQ-1218)	RECEIVABLES - CHECK OVERDRAFTS - U.S. EQUIVALENT
(STACC-920-FC-1218)	RECEIVABLES - CHECK OVERDRAFTS - FOREIGN CURRENCY
(STACC-930-1218/1219)	LOSSES OF FUNDS - RELIEF NOT GRANTED
(STACC-930-US-1218)	LOSSES OF FUNDS - RELIEF NOT GRANTED - U.S. CURRENCY
(STACC-930-EQ-1218)	LOSSES OF FUNDS - RELIEF NOT GRANTED - U.S. EQUIVALENT
(STACC-930-FC-1218)	LOSSES OF FUNDS - RELIEF NOT GRANTED - FOREIGN CURRENCY
(STACC-940-1219)	OTHER ACCOUNTABILITY

INVENTORY OF CENTRAL AGENCY REQUIREMENTS  
FOR FINANCIAL INFORMATION  
STANDARD TERMS AND DEFINITIONS

**OTHER INFORMATION**  
**LISTING OF STANDARD DATA ELEMENTS WITH DEFINITIONS**

**LIMITATIONS**

(BPS-A-LM-7001-D)           LIMITATION ON ADMINISTRATIVE AND OTHER EXPENSES -  
DISCRETIONARY

Amount of legal limitations on administrative and other expenses categorized as "discretionary per appropriations committee." Each limitation on administrative and other expenses must be separately identified; when more than one limitation exists for administrative and other expenses, use codes 7002, 7003, 7004, and 7005.

(BPS-A-LM-7001-M)           LIMITATION ON ADMINISTRATIVE AND OTHER EXPENSES -  
MANDATORY, APPROPRIATIONS COMMITTEE

Amount of legal limitations on administrative and other expenses categorized as "mandatory per appropriations committee." Each limitation on administrative and other expenses must be separately identified; when more than one limitation exists for administrative and other expenses, use codes 7002, 7003, 7004, and 7005.

(BPS-A-LM-7001-U)           LIMITATION ON ADMINISTRATIVE AND OTHER EXPENSES -  
MANDATORY, AUTHORIZING COMMITTEE

Amount of legal limitations on administrative and other expenses categorized as "mandatory per authorizing committee." Each limitation on administrative and other expenses must be separately identified; when more than one limitation exists for administrative and other expenses, use codes 7002, 7003, 7004, and 7005.

(BPS-A-LM-7006-D)           LIMITATION ON OBLIGATION - PROGRAM LEVEL -  
DISCRETIONARY

Amount of legal limitation on obligations at the program level categorized as "discretionary per appropriations committee."

(BPS-A-LM-7006-M)           LIMITATION ON OBLIGATION - PROGRAM LEVEL -  
MANDATORY, APPROPRIATIONS COMMITTEE

Amount of legal limitation on obligations at the program level categorized as "mandatory per appropriations committee."

(BPS-A-LM-7006-U)           LIMITATION ON OBLIGATION - PROGRAM LEVEL -  
MANDATORY, AUTHORIZING COMMITTEE

Amount of legal limitation on obligations at the program level categorized as "mandatory per authorizing committee."

(BPS-A-LM-7007-D)            LIMITATION ON OBLIGATION - DIRECT LOAN ACTIVITY -  
DISCRETIONARY

Amount of legal limitation on obligations for direct loan program categorized as “discretionary per appropriations committee.”

(BPS-A-LM-7007-M)            LIMITATION ON OBLIGATION - DIRECT LOAN ACTIVITY -  
MANDATORY, APPROPRIATIONS COMMITTEE

Amount of legal limitation on obligations for direct loan program categorized as “mandatory per appropriations committee.”

(BPS-A-LM-7007-U)            LIMITATION ON OBLIGATION - DIRECT LOAN ACTIVITY -  
MANDATORY, AUTHORIZING COMMITTEE

Amount of legal limitation on obligations for direct loan program categorized as “mandatory per authorizing committee.”

(BPS-A-LM-7008-D)            LIMITATION ON COMMITMENT - LOAN GUARANTEE -  
DISCRETIONARY

Amount of legal limitation on commitments for loan guarantee programs categorized as “discretionary per appropriations committee.”

(BPS-A-LM-7008-M)            LIMITATION ON COMMITMENT - LOAN GUARANTEE -  
MANDATORY, APPROPRIATIONS COMMITTEE

Amount of legal limitation on commitments for loan guarantee programs categorized as “mandatory per appropriations committee.”

(BPS-A-LM-7008-U)            LIMITATION ON COMMITMENT - LOAN GUARANTEE -  
MANDATORY, AUTHORIZING COMMITTEE

Amount of legal limitation on commitments for loan guarantee programs categorized as “mandatory per authorizing committee.”

(BPS-A-LM-7009-D)            LIMITATION ON OTHERS - DISCRETIONARY

Amount of any other limitations that are not specified in appropriation language categorized as “discretionary per appropriations committee.”

(BPS-A-LM-7009-M)            LIMITATION ON OTHERS - MANDATORY, APPROPRIATIONS  
COMMITTEE

Amount of any other limitations that are not specified in appropriation language categorized as “mandatory per appropriations committee.”

(BPS-A-LM-7009-U)            **LIMITATION ON OTHERS - MANDATORY, AUTHORIZING  
COMMITTEE**

Amount of any other limitations that are not specified in appropriation language categorized as "mandatory per authorizing committee."

**CREDIT PROGRAMS - SPECIAL REQUIREMENTS**

(Note: BPS-G series of data elements apply to "LIQUIDATING ACCOUNTS" and "FINANCING ACCOUNTS" established per OMB Bulletin No. 91-02, October 18, 1990, PART C—PRESENTATION OF CREDIT REFORM IN THE FY 1992 BUDGET. Not all data elements are applicable to each account (1) due to the inherent nature of the account and (2) because certain data may not be available during the transition period.)

**DIRECT LOAN PROGRAMS**

***DIRECT LOAN PROGRAMS - LIMITATION ON OBLIGATIONS***

(BPS-G-L-1111)(34-BEX-LL-1)  
**LIMITATION ON DIRECT LOAN OBLIGATIONS**

Amount of limitation on the level of new loan obligations for the fiscal year enacted in appropriation acts. The limitation authorizes a level of program operation, but does not provide financing for the loan program.

(BPS-G-L-1112)            **UNOBLIGATED DIRECT LOAN LIMITATION**

Amount of direct loan limitation that was not obligated. The following transactions are major subdivisions of the unobligated balance.

(34-BEX-LL-3A)            **UNOBLIGATED DIRECT LOAN LIMITATION -  
APPORTIONED, CATEGORY A**

Amount of direct loan limitation that was apportioned as Category A but not obligated.

(34-BEX-LL-3B)            **UNOBLIGATED DIRECT LOAN LIMITATION -  
APPORTIONED, CATEGORY B**

Amount of direct loan limitation that was apportioned as Category B but not obligated.

(34-BEX-LL-4A)            **UNOBLIGATED DIRECT LOAN LIMITATION -  
APPORTIONED, SUBSEQUENT PERIODS**

Amount of direct loan limitation that was apportioned for subsequent periods and therefore not obligated.

(34-BEX-LL-4D)            **UNOBLIGATED DIRECT LOAN LIMITATION - NOT  
APPORTIONED**

Amount of direct loan limitation that was not apportioned and therefore not obligated.

(34-BEX-LL-2) OBLIGATED DIRECT LOAN LIMITATION

Amount of direct loan limitation that was obligated.

(BPS-G-L-1131) DIRECT LOAN OBLIGATIONS EXEMPT FROM LIMITATION

Amount of obligations for direct loans not subject to a specific limitation in appropriation acts. (In certain loan programs, all or part of the loan obligation level may not have annual limitations enacted in appropriation acts. However, with or without enacted limitations, the program level is still subject to apportionment controls. This exempt authority is the level proposed in the President's budget to operate the program during the fiscal year, and is reduced at year end to the actual level of obligations.)

(BPS-G-L-1150) TOTAL DIRECT LOAN OBLIGATIONS

Total amount of obligations for agreements signed with borrowers to loan federal funds for approved purposes, sale of assets to a non-Federal entity on credit terms of more than 90 days, agreements signed with the public to purchase loan assets or repurchase loans previously sold or refinancings/extensions of existing loans.

***DIRECT LOAN PROGRAMS - BALANCES AND TRANSACTIONS***

(BPS-G-L-1210) DIRECT LOANS OUTSTANDING - BEGINNING OF YEAR

Amount of direct loan principal outstanding at the beginning of the year. Includes unpaid balance of direct loans held by the Government as well as the unpaid balance of originally guaranteed loans assumed by the Government as a result of default.

(BPS-G-L-5310) DIRECT LOAN OUTSTANDING - STATE AND LOCAL GOVERNMENTS - BEGINNING OF YEAR

Amount of direct loan principal to State and local governments outstanding at the beginning of the year.

(BPS-G-L-1231) DIRECT LOAN DISBURSEMENTS

Amount of all Federal disbursements of principal to borrowers related to direct loan programs. Includes loans disbursed by the Federal Financing Bank.

(BPS-G-L-1231-5330) DIRECT LOAN DISBURSEMENTS - STATE AND LOCAL GOVERNMENTS

Amount of Federal disbursements of principal to State and local government borrowers related to direct loan programs.

(BPS-G-L-1232) DISBURSEMENTS FOR GUARANTEED LOAN CLAIMS

Amount of Federal disbursements for acquisition of defaulted loans that were previously guaranteed and result in direct loans, where the borrower is now deemed to owe the account. Includes past due interest amounts that were paid under the terms of the loan guarantee, if such amounts were capitalized as part of the loan principal.

(BPS-G-L-1232-5350)            **DISBURSEMENTS FOR GUARANTEED CLAIMS - STATE  
AND LOCAL GOVERNMENTS**

Amount of Federal disbursements to State and local governments for acquisition of defaulted loans that were previously guaranteed and result in direct loans, where the borrower is now deemed to owe the account. Includes past due interest amounts that were paid under the terms of the loan guarantee, if such amounts were capitalized as part of the loan principal.

(BPS-G-L-1233)                **DISBURSEMENTS FOR LOAN ASSETS PURCHASED FROM  
THE PUBLIC**

Amount of disbursements for loans purchased or repurchased by the account from non-Federal lenders.

(BPS-G-L-1233-5350)            **DISBURSEMENTS FOR LOAN ASSETS PURCHASED  
FROM STATE AND LOCAL GOVERNMENTS**

Amount of disbursements for loans purchased or repurchased by the account from State and local governments.

(BPS-G-L-1251)                **REPAYMENTS AND PREPAYMENTS OF DIRECT LOANS**

Amount of principal repayment or prepayment received of direct loans excluding repayments of defaulted guaranteed loans, proceeds from loan asset sales, or proceeds from discounted prepayments. (These collections include amounts deposited as offsetting collections in the loan revolving fund or in a receipt account as an offsetting receipt.) Includes also repayments on loans disbursed by the Federal Financing Bank.

(BPS-G-L-1251-5350)            **REPAYMENTS AND PREPAYMENTS OF DIRECT LOANS -  
STATE AND LOCAL GOVERNMENTS**

Amount of principal repayment or prepayment received of direct loans from State and local governments excluding repayments of defaulted guaranteed loans, proceeds from loan asset sales, or proceeds from discounted prepayments.

(BPS-G-L-1251-5510)            **REPAYMENTS AND PREPAYMENTS OF DIRECT LOANS -  
OFFSETTING RECEIPTS**

Amount of principal repayments or prepayments that were credited to receipt accounts.

(BPS-G-L-1252)                **REPAYMENTS OF DEFAULTED GUARANTEED LOANS**

Amount received from the settlement of claims on defaulted guaranteed loans applied to the reduction of the loan principal outstanding excluding any premium realized. (These collections include amounts deposited as offsetting collections in the loan revolving fund or in a receipt account as an offsetting receipt.)

(BPS-G-L-1252-5350)            **REPAYMENTS OF DEFAULTED GUARANTEED LOANS -  
STATE AND LOCAL GOVERNMENTS**

Amount received from State and local governments from the settlement of claims on defaulted guaranteed loans applied to the reduction of the loan principal outstanding excluding any premium realized.

(BPS-G-L-1252-5510)            REPAYMENTS OF DEFAULTED GUARANTEED LOANS -  
OFFSETTING RECEIPTS

Amount of repayments of defaulted guaranteed loans that were credited to receipt accounts.

(BPS-G-L-1253)                PROCEEDS FROM LOAN ASSET SALES TO THE PUBLIC OR  
DISCOUNTED PREPAYMENTS WITHOUT RECOURSE

Amount of gross proceeds from loan asset sales to the public without recourse or discounted prepayments associated with a sale program. (These collections include amounts deposited as offsetting collections in the loan revolving fund or in a receipt account as an offsetting receipt.)

(BPS-G-L-1253-5350)            PROCEEDS FROM LOAN ASSET SALES TO THE PUBLIC  
OR DISCOUNTED PREPAYMENTS WITHOUT RECOURSE  
- STATE AND LOCAL GOVERNMENTS

Amount of gross proceeds from State and local governments from loan asset sales to the public without recourse or discounted prepayments associated with a sale program.

(BPS-G-L-1253-5510)            PROCEEDS FROM LOAN ASSET SALES TO THE PUBLIC  
OR DISCOUNTED PREPAYMENTS WITHOUT RECOURSE  
- OFFSETTING RECEIPTS

Amount of gross proceeds from loan asset sales to the public without recourse or discounted prepayments associated with a sale program that were credited to receipt accounts.

(BPS-G-L-1254)                PROCEEDS FROM LOAN ASSET SALES TO THE PUBLIC  
WITH RECOURSE

Amount of gross proceeds from loan asset sales to the public where the buyer has recourse to the Federal Government for future defaults of the loans sold. (Note: Federal Government's liability is scored as a new guaranteed loan commitment and reported as part of BPS-G-G-2132).

(BPS-G-L-1254-5350)            PROCEEDS FROM LOAN ASSET SALES TO THE PUBLIC  
WITH RECOURSE - STATE AND LOCAL GOVERNMENTS

Amount of gross proceeds from State and local governments from loan asset sales to the public where the buyer has recourse to the Federal Government for future defaults of the loans sold.

(BPS-G-L-1261)                CAPITALIZED INTEREST

Amount of interest due at the end of the year that is capitalized as part of the existing loan principal. This is an incremental value of the fiscal year.

(BPS-G-L-1261-5350)            CAPITALIZED INTEREST - STATE AND LOCAL  
GOVERNMENTS

Amount of interest due from State and local governments at the end of the year that is capitalized as part of the existing loan principal.

(BPS-G-L-1262)                      DISCOUNT ON LOAN ASSET SALES TO THE PUBLIC OR  
DISCOUNTED PREPAYMENTS

Amount of difference between the face value of the loan and the proceeds received by the account from the sales of loans to non-Federal buyers or discounted loan prepayments that were part of the loan asset sale program.

(BPS-G-L-1262-5350)              DISCOUNT ON LOAN ASSET SALES TO THE PUBLIC OR  
DISCOUNTED PREPAYMENTS - STATE AND LOCAL  
GOVERNMENTS

Amount of difference between the face value of the loan and the proceeds received by the account from State and local governments from the sales of loans to non-Federal buyers or discounted loan prepayments that were part of the loan asset sale program.

(BPS-G-L-1263)                      WRITE-OFF FOR DEFAULT, DIRECT LOANS

Amount of direct loan principal that is reduced by write-offs for defaults. This amount includes only the write-offs of loans that were initiated as direct loans.

(BPS-G-L-1263-5350)              WRITE-OFF FOR DEFAULT, DIRECT LOANS - STATE AND  
LOCAL GOVERNMENTS

Amount of direct loan principal to State and local governments that is reduced by write-offs for defaults. This amount includes only the write-offs of loans that were initiated as direct loans.

(BPS-G-L-1264)                      WRITE-OFF FOR DEFAULT, ACQUIRED DEFAULTED  
GUARANTEED LOANS

Amount of direct loan principal of loans that were initially guaranteed loans reduced by write-offs for default. This amount includes only the write-offs of loans that were initiated as guaranteed loans but were subsequently acquired as direct loans.

BPS-G-L-1264-5350)              WRITE-OFF FOR DEFAULT, ACQUIRED DEFAULTED  
GUARANTEED LOANS - STATE AND LOCAL  
GOVERNMENTS

Amount of direct loan principal of loans of State and local governments that were initially guaranteed loans reduced by write-offs for default. This amount includes only the write-offs of loans that were initiated as guaranteed loans but were subsequently acquired as direct loans.

(BPS-G-L-1265)                      DIRECT LOAN - OTHER ADJUSTMENTS, NET

Amount of (1) proceeds from the sale of collateral acquired from the foreclosure of direct loans, (2) principal payments forgiven as a result of legal requirements, (3) value of loan transferred into (+) or out of (-) the account during the year or (4) other increases (+) or reductions (-) of the principal.

**(BPS-G-L-1265-C) DIRECT LOAN - OTHER ADJUSTMENT - SALE OF  
COLLATERAL**

Amount of proceeds from the sale of collateral acquired from the foreclosure of direct loans.

**(BPS-G-L-1265-C-5350) DIRECT LOAN - OTHER ADJUSTMENT - SALE OF  
COLLATERAL - STATE AND LOCAL GOVERNMENT**

Amount of proceeds from the sale to State and local governments of collateral acquired from the foreclosure of direct loans.

**(BPS-G-L-1265-W) DIRECT LOAN - OTHER ADJUSTMENT - PRINCIPAL  
PAYMENTS WAIVED PER STATUTE**

Amount of principal payments forgiven as a result of legal requirements.

**(BPS-G-L-1265-W-5350) DIRECT LOAN - OTHER ADJUSTMENT - PRINCIPAL  
PAYMENTS WAIVED PER STATUTE - STATE AND  
LOCAL GOVERNMENTS**

Amount of principal payments from State and local governments forgiven as a result of legal requirements.

**(BPS-G-L-1265-T) DIRECT LOAN - OTHER ADJUSTMENTS - TRANSFERS**

Amount of loans transferred into (+) or out of (-) the account during the year.

**(BPS-G-L-1265-T-5350) DIRECT LOAN - OTHER ADJUSTMENTS - TRANSFERS  
- STATE AND LOCAL GOVERNMENTS**

Amount of loans transferred into (+) or out of (-) the account during the year.

**(BPS-G-L-1265-O) DIRECT LOAN - OTHER ADJUSTMENTS - OTHER  
REDUCTIONS OF PRINCIPAL**

Amount of reductions (-) or increase (+) of the principal for other reason(s).

**(BPS-G-L-1265-O-5350) DIRECT LOAN - OTHER ADJUSTMENTS - OTHER  
REDUCTIONS OF PRINCIPAL- STATE AND LOCAL  
GOVERNMENTS**

Amount of reductions (-) or increase (+) of the loan principal to State and local governments for other reason(s).

(BPS-G-L-5350)                      DIRECT LOAN - REPAYMENTS AND OTHER CREDITS -  
STATE AND LOCAL GOVERNMENTS

Amount of payments and other credits to direct loan liabilities of the State and local governments to the account. Consists of the sum of:

(BPS-G-L-1231-5350)  
(BPS-G-L-1232-5350)  
(BPS-G-L-1233-5350)  
(BPS-G-L-1251-5350)  
(BPS-G-L-1252-5350)  
(BPS-G-L-1253-5350)R(BPS-G-L-1254-5350)  
(BPS-G-L-1261-5350)  
(BPS-G-L-1262-5350)  
(BPS-G-L-1263-5350)  
(BPS-G-L-1264-5350)  
(BPS-G-L-1265-C-5350)  
(BPS-G-L-1265-W-5350)  
(BPS-G-L-1265-T-5350)  
(BPS-G-L-1265-O-5350)

(BPS-G-L-1290)                      DIRECT LOAN OUTSTANDING - END OF YEAR

Amount of direct loan principal outstanding at the end of the year. Includes unpaid balance of direct loans held by the Government as well as the unpaid balance of originally guaranteed loans assumed by the Government as a result of default.

(BPS-G-L-5390)                      DIRECT LOAN OUTSTANDING - STATE AND LOCAL  
GOVERNMENTS - END OF YEAR

Amount of direct loan principal to State and local governments outstanding at the end of the year.

(BPS-G-L-5510)                      DIRECT LOAN - COLLECTIONS CREDITED TO RECEIPT  
ACCOUNT

Amount of repayments and prepayments for direct loans that were credited to receipt accounts. Consists of the sum of:

(BPS-G-L-1251-5510)  
(BPS-G-L-1252-5510)  
(BPS-G-L-1253-5510)

## **GUARANTEED LOAN PROGRAMS**

### ***GUARANTEED LOAN PROGRAMS - LIMITATIONS ON COMMITMENTS***

(BPS-G-G-2111)(34-BEX-GL-1)

#### **LIMITATIONS ON GUARANTEED LOANS MADE BY PRIVATE LENDERS**

Amount of limitation enacted in appropriation acts on full principal of commitments to guarantee loans by private lenders. The full principal amount of loans guaranteed is included whether guaranteed in full or part.

(BPS-G-G-2111-C)

#### **LIMITATIONS ON GUARANTEED LOANS MADE BY PRIVATE LENDERS - CONTINGENCY LEVEL**

Amount of limitation enacted on the basis of contingent liability, where loans are only partially guaranteed.

(BPS-G-G-2112)

#### **UNCOMMITTED GUARANTEED LOAN LIMITATION**

Amount of limitation, enacted by appropriation acts to guarantee loans by private lenders, that was not committed. Reported on a full-principal basis, even though the loan is only partially guaranteed.

(34-BEX-LG-3A)

#### **UNCOMMITTED GUARANTEED LOAN LIMITATION - APPORTIONED, CATEGORY A**

Amount of guaranteed loan limitation that was apportioned as Category A, but not committed.

(34-BEX-LG-3B)

#### **UNCOMMITTED GUARANTEED LOAN LIMITATION - APPORTIONED, CATEGORY B**

Amount of guaranteed loan limitation that was apportioned as Category B, but not committed.

(34-BEX-LG-4A)

#### **UNCOMMITTED GUARANTEED LOAN LIMITATION - APPORTIONED, SUBSEQUENT PERIODS**

Amount of guaranteed loan limitation that was apportioned for subsequent periods and therefore not committed.

(34-BEX-LG-4D)

#### **UNCOMMITTED GUARANTEED LOAN LIMITATION - NOT APPORTIONED**

Amount of guaranteed loan limitation that was not apportioned and therefore not committed.

(34-BEX-LG-2)

#### **COMMITTED GUARANTEED LOAN LIMITATION**

Amount of guaranteed loan limitation that was committed. Reported on a full-principal basis, even though the loan is only partially guaranteed.

(BPS-G-G-2131)                    **GUARANTEED LOAN COMMITMENTS EXEMPT FROM  
LIMITATION**

The full amount of loan principal related to a pledge by a Federal agency to guarantee payments for all or a part of a loan balance due a lender or holder in the event of a default by a borrower.

(BPS-G-G-2132)                    **GUARANTEED LOAN COMMITMENTS FOR LOAN ASSET  
SALES TO THE PUBLIC WITH RECOURSE**

Amount of full principal related to Federal guarantees of direct loans (loan assets) sold to non-Federal buyers with recourse.

(BPS-G-G-2150)                    **TOTAL GUARANTEED LOAN COMMITMENTS**

Total amount of commitments made on loan guarantee programs (i.e., total amount of the loan principal related to a pledge by a Federal agency to pay all or a part of a loan balance due to a lender or holder in the event of default by a borrower.

***GUARANTEED LOAN PROGRAMS - BALANCES AND TRANSACTIONS***

(BPS-G-G-2210)                    **GUARANTEED LOAN PRINCIPAL OUTSTANDING -  
BEGINNING OF YEAR**

Amount of the guaranteed loan principal outstanding at the beginning of the year. Includes guarantees resulting from sales of direct loans to the public with recourse.

(BPS-G-G-5410)                    **GUARANTEED LOAN PRINCIPAL OUTSTANDING - STATE  
AND LOCAL GOVERNMENTS - BEGINNING OF YEAR**

Amount of guaranteed loan principal of State and local governments outstanding at the beginning of the year.

(BPS-G-G-2231)                    **DISBURSEMENTS OF NEW GUARANTEED LOANS**

Amount of disbursements for guaranteed loan principal made by lenders to borrowers, irrespective of the level guaranteed by the Federal government.

BPS-G-G-5430)                    **DISBURSEMENTS OF NEW GUARANTEED LOANS -  
STATE AND LOCAL GOVERNMENTS**

Amount of disbursements for guaranteed loan principal of State and local government lenders to borrowers, irrespective of the level guaranteed by the Federal Government.

(BPS-G-G-2232)                    **LOAN GUARANTEES SOLD TO THE PUBLIC WITH RECOURSE**

Amount of guaranteed loan principal resulting from sales of direct loans to the public with recourse to the Federal Government.

**(BPS-G-G-2251) REPAYMENTS AND PREPAYMENTS OF GUARANTEED LOANS**

Amount of guaranteed loan principal repaid or prepaid by borrowers to lenders.

**(BPS-G-G-2251-5450) REPAYMENTS AND PREPAYMENTS OF GUARANTEED LOANS - STATE AND LOCAL GOVERNMENTS**

Amount of guaranteed loan principal repaid or prepaid by borrowers to State and local government lenders.

**(BPS-G-G-2261) GUARANTEED LOAN TERMINATIONS FOR DEFAULT RESULTING IN DIRECT LOANS**

Amount of the full guaranteed loan principal balance paid to lenders due to borrowers' default where the loan (note) asset is received by the Federal guaranty agency.

**(BPS-G-G-2261-5450) GUARANTEE LOAN TERMINATIONS FOR DEFAULT RESULTING IN DIRECT LOANS - STATE AND LOCAL GOVERNMENTS**

Amount of the full guaranteed loan principal balance paid to State and local government lenders due to borrowers' default where the loan (note) asset is received by the Federal guaranty agency.

**(BPS-G-G-2262) GUARANTEE LOAN TERMINATIONS FOR DEFAULT RESULTING IN ACQUISITION OF PROPERTY**

Amount of the full guaranteed loan principal balance paid to lenders due to borrowers' default where property is received by the Federal guaranty agency.

**(BPS-G-G-2262-5450) GUARANTEE LOAN TERMINATIONS FOR DEFAULT RESULTING IN ACQUISITION OF PROPERTY - STATE AND LOCAL GOVERNMENT**

Amount of the full guaranteed loan principal balance paid to State and local government lenders due to borrowers' default where property is received by the Federal guaranty agency.

**(BPS-G-G-2263) GUARANTEE LOAN TERMINATIONS FOR DEFAULT RESULTING IN CLAIM PAYMENTS**

Amount of the full guaranteed loan principal balance paid to lenders due to borrowers' default where no asset is received by the guaranty agency.

**(BPS-G-G-2263-5450) TERMINATIONS FOR DEFAULT RESULTING IN CLAIM PAYMENTS - STATE AND LOCAL GOVERNMENT**

Amount of the full guaranteed loan principal balance paid to State and local government lenders due to borrowers' default where no asset is received by the guaranty agency.

(BPS-G-G-2264)                    **GUARANTEED LOAN - OTHER ADJUSTMENTS**

Amount of adjustments to guaranteed loan principal due to factors other than write-offs or repayments.

(BPS-G-G-2264-5450)            **GUARANTEED LOAN - OTHER ADJUSTMENTS - STATE AND LOCAL GOVERNMENT**

Amount of adjustments to guaranteed loan principal of State and local governments due to factors other than write-offs or repayments.

(BPS-G-G-5450)                    **REPAYMENTS AND OTHER CREDITS - GUARANTEED LOANS - STATE AND LOCAL GOVERNMENTS**

Amount of repayments and other reductions of guaranteed loan principals of State and local governments. Consists of the sum of:

- (BPS-G-G-2251-5450)
- (BPS-G-G-2261-5450)
- (BPS-G-G-2262-5450)
- (BPS-G-G-2263-5450)

(BPS-G-G-2290)                    **GUARANTEED LOAN PRINCIPAL OUTSTANDING - END OF YEAR**

Amount of the guaranteed loan principal balance outstanding at the end of the year. Includes guarantees resulting from sales of direct loans to the public with recourse.

(BPS-G-G-2290-5490)            **GUARANTEED LOANS PRINCIPAL OUTSTANDING - STATE AND LOCAL GOVERNMENT - END OF YEAR**

Amount of the guaranteed loan principal balance outstanding to State and local governments at the end of the year.

(BPS-G-G-2299)                    **U.S. CONTINGENT LIABILITY FOR GUARANTEED LOANS**

The portion of the loan principal outstanding (BPS-G-G-2290) at the end of the fiscal year that represents a contingent liability to the Federal Government due to guarantees to the lender. To the extent that the guarantee covers both principal and interest, include the amount of interest as well.

**OTHER CREDIT DATA**

(BPS-G-FFB-3310)                    **AGENCY DEBT HELD BY FFB - BEGINNING OF YEAR**

Amount of agency debt issues held by Federal Financial Bank at the beginning of the year.

(BPS-G-FFB-3310-01)            **AGENCY DEBT HELD BY FFB - FFB LOAN ORIGINATIONS - BEGINNING OF THE YEAR**

(BPS-G-FFB-3310-02) AGENCY DEBT HELD BY FFB - LOAN ASSET SALES TO FFB - BEGINNING OF THE YEAR

(BPS-G-FFB-3310-03) AGENCY DEBT HELD BY FFB - DEBT SECURITIES HELD BY FFB - BEGINNING OF THE YEAR

(BPS-G-FFB-3330) NEW AGENCY BORROWING FROM FFB

Amount of new borrowing from Federal Financing Bank during the year.

(BPS-G-FFB-3330-01) NEW AGENCY BORROWING FROM FFB - FFB LOAN ORIGINATIONS

(BPS-G-FFB-3330-02) NEW AGENCY BORROWING FROM FFB - LOAN ASSET SALES TO FFB

(BPS-G-FFB-3330-03) NEW AGENCY BORROWING FROM FFB - DEBT SECURITIES HELD BY FFB

(BPS-G-FFB-3350) REPAYMENTS AND PREPAYMENTS TO FFB

Amount of new borrowing from Federal Financing Bank during the year.

(BPS-G-FFB-3350-01) REPAYMENTS AND PREPAYMENTS TO FFB - FFB LOAN ORIGINATIONS

(BPS-G-FFB-3350-02) REPAYMENTS AND PREPAYMENTS TO FFB - LOAN ASSET SALES TO FFB

(BPS-G-FFB-3350-03) REPAYMENTS AND PREPAYMENTS TO FFB - DEBT SECURITIES HELD BY FFB

(BPS-G-FFB-3390) AGENCY DEBT HELD BY FFB - END OF THE YEAR

Amount of new borrowing from Federal Financing Bank during the year.

(BPS-G-FFB-3390-01) AGENCY DEBT HELD BY FFB - FFB LOAN ORIGINATIONS - END OF THE YEAR

(BPS-G-FFB-3390-02) AGENCY DEBT HELD BY FFB - LOAN ASSET SALES TO FFB - END OF THE YEAR

(BPS-G-FFB-3390-03) AGENCY DEBT HELD BY FFB - DEBT SECURITIES HELD BY FFB - END OF THE YEAR

(BPS-G-FFB-4310) INTEREST PAID TO FFB

Amount of interest paid by agencies to the Federal Financing Bank. The amount reported is on a cash basis.

**DIRECT LOAN AND GUARANTEED LOAN SUBSIDY**

(NOTE: BPS-U series of data elements apply to "PROGRAM ACCOUNT" established per OMB Bulletin No. 91-02, October 18, 1990, PART C—PRESENTATION OF CREDIT REFORM IN THE FY 1992 BUDGET.)

**DIRECT LOAN SUBSIDY**

(BPS-U-1159)                      TOTAL - DIRECT LOAN - SUPPORTABLE BY SUBSIDY BUDGET AUTHORITY

Total amount of direct loan levels supportable by budget authority. (Use the following data elements to identify different programs or types of loans (e.g., short, medium, and long term loans) financed from the same subsidy budget authority.)

(BPS-U-1150-01)                      DIRECT LOAN - SUPPORTABLE BY SUBSIDY BUDGET AUTHORITY - TYPE (EXPLAIN)

(BPS-U-1150-02)                      DIRECT LOAN - SUPPORTABLE BY SUBSIDY BUDGET AUTHORITY - TYPE (EXPLAIN)

(BPS-U-1150-03)                      DIRECT LOAN - SUPPORTABLE BY SUBSIDY BUDGET AUTHORITY - TYPE (EXPLAIN)

(BPS-U-1150-0N)                      DIRECT LOAN - SUPPORTABLE BY SUBSIDY BUDGET AUTHORITY - TYPE (EXPLAIN)

(BPS-U-1339)                      TOTAL - DIRECT LOAN - SUBSIDY BUDGET AUTHORITY

Total amount of direct loan subsidy budget authority. (Use the following data elements to identify different programs or types of loans (e.g., short, medium, and long term loans) financed from the same subsidy budget authority.)

(BPS-U-1330-01)                      DIRECT LOAN - SUBSIDY BUDGET AUTHORITY - TYPE (EXPLAIN)

(BPS-U-1330-02)                      DIRECT LOAN - SUBSIDY BUDGET AUTHORITY - TYPE (EXPLAIN)

(BPS-U-1330-03)                      DIRECT LOAN - SUBSIDY BUDGET AUTHORITY - TYPE (EXPLAIN)

(BPS-U-1330-0N)                      DIRECT LOAN - SUBSIDY BUDGET AUTHORITY - TYPE (EXPLAIN)

(BPS-U-1349)                      TOTAL - DIRECT LOAN - SUBSIDY OUTLAYS

Total amount of direct loan subsidy outlays.

- (BPS-U-1340-01) DIRECT LOAN - SUBSIDY OUTLAYS - TYPE (EXPLAIN)
- (BPS-U-1340-02) DIRECT LOAN - SUBSIDY OUTLAYS - TYPE (EXPLAIN)
- (BPS-U-1340-03) DIRECT LOAN - SUBSIDY OUTLAYS - TYPE (EXPLAIN)
- (BPS-U-1340-0N) DIRECT LOAN - SUBSIDY OUTLAYS - TYPE (EXPLAIN)

**GUARANTEED LOAN SUBSIDY**

- (BPS-U-2159) TOTAL - GUARANTEED LOAN - SUPPORTABLE BY SUBSIDY BUDGET AUTHORITY

Total amount of guaranteed loan levels supportable by budget authority. (Use the following data elements to identify different programs or types of loans (e.g., short, medium, and long term guaranteed loans) financed from the same subsidy budget authority.)

- (BPS-U-2150-01) GUARANTEED LOAN - SUPPORTABLE BY SUBSIDY BUDGET AUTHORITY - TYPE (EXPLAIN)
- (BPS-U-2150-02) GUARANTEED LOAN - SUPPORTABLE BY SUBSIDY BUDGET AUTHORITY - TYPE (EXPLAIN)
- (BPS-U-2150-03) GUARANTEED LOAN - SUPPORTABLE BY SUBSIDY BUDGET AUTHORITY - TYPE (EXPLAIN)
- (BPS-U-2150-0N) GUARANTEED LOAN - SUPPORTABLE BY SUBSIDY BUDGET AUTHORITY - TYPE (EXPLAIN)

- (BPS-U-2339) TOTAL - GUARANTEED LOAN - SUBSIDY BUDGET AUTHORITY

Total amount of guaranteed loan subsidy budget authority. (Use the following data elements to identify different programs or types of loans (e.g., short, medium, and long term guaranteed loans) financed from the same subsidy budget authority.)

- (BPS-U-2330-01) GUARANTEED LOAN - SUBSIDY BUDGET AUTHORITY - TYPE (EXPLAIN)
- (BPS-U-2330-02) GUARANTEED LOAN - SUBSIDY BUDGET AUTHORITY - TYPE (EXPLAIN)
- (BPS-U-2330-03) GUARANTEED LOAN - SUBSIDY BUDGET AUTHORITY - TYPE (EXPLAIN)
- (BPS-U-2330-0N) GUARANTEED LOAN - SUBSIDY BUDGET AUTHORITY - TYPE (EXPLAIN)

(BPS-U-2349) TOTAL - GUARANTEED LOAN - SUBSIDY OUTLAYS

Total amount of guaranteed loan subsidy outlays. (Use the following data elements to identify different programs or types of loans (e.g., short, medium, and long term guaranteed loans) financed from the same subsidy budget authority.)

(BPS-U-2340-01) GUARANTEED LOAN - SUBSIDY OUTLAYS - TYPE  
(EXPLAIN)

(BPS-U-2340-02) GUARANTEED LOAN - SUBSIDY OUTLAYS - TYPE  
(EXPLAIN)

(BPS-U-2340-03) GUARANTEED LOAN - SUBSIDY OUTLAYS - TYPE  
(EXPLAIN)

(BPS-U-2340-0N) GUARANTEED LOAN - SUBSIDY OUTLAYS - TYPE  
(EXPLAIN)

**AMOUNTS AVAILABLE FOR APPROPRIATION, SPECIAL FUNDS AND TRUST FUNDS —  
SPECIAL REQUIREMENTS**

**REQUIREMENTS:**

- When special funds or trust funds have unappropriated receipts that are available only through current congressional action; and
- When trust funds have unappropriated receipts that will be appropriated in subsequent years under permanent authority.

**DATA ELEMENTS:**

(BPS-N-BL-B) UNAPPROPRIATED BALANCE - SPECIAL/TRUST FUND -  
BEGINNING OF YEAR

Amount of total unappropriated receipts in a special or trust fund account brought forward from the prior year.

(BPS-N-BL-B-01.00) UNAPPROPRIATED TREASURY BALANCE - BEGINNING  
OF YEAR

Amount of unappropriated receipts in Treasury accounts for special funds and trust funds at the beginning of the year and should equal the unappropriated balance brought forward from the preceding years.

(BPS-N-BL-B-01.01) UNAPPROPRIATED BALANCE INVESTED IN U.S.  
SECURITIES - BEGINNING OF YEAR

Amount of unappropriated receipts invested in U.S. Securities at the beginning of the year for special funds and trust funds.

(BPS-N-BL-B-01.02) UNREALIZED DISCOUNT FOR INVESTMENT OF  
UNAPPROPRIATED BALANCE IN U.S. SECURITIES -  
BEGINNING OF YEAR

Amount of unrealized discount (negative amount) for investment of unappropriated balance in U.S. Securities at the beginning of the year for special funds and trust funds.

(BPS-N-RC-02.99) TOTAL RECEIPTS

Total amount of all new receipts deposited in receipt account during the year for special funds and trust funds.

(BPS-N-RC-02.01) RECEIPTS (SOURCE DESCRIPTION)  
(BPS-N-RC-02.02) RECEIPTS (SOURCE DESCRIPTION)  
(BPS-N-RC-02.03) RECEIPTS (SOURCE DESCRIPTION)  
(BPS-N-RC-02.0N) RECEIPTS (SOURCE DESCRIPTION)

Amounts of new receipts deposited in receipt accounts during the year for special funds and trust funds including discounts credited for investments made during the year. Premium paid for investments will be netted from receipts in the year the premium is paid. If receipts from more than one source are available for appropriation for the same purpose, separate subentries will be used to identify the amount collected from each source.

(BPS-N-TF-03.10) UNAPPROPRIATED RECEIPTS TRANSFERRED TO  
GENERAL FUND RECEIPTS

Amount of unappropriated receipts transferred for credit to the general fund during the year by special funds and trust funds.

(BPS-N-TF-03.20) UNAPPROPRIATED RECEIPTS TRANSFERRED TO  
(OTHER FUND ACCOUNTS)

Amount of unappropriated receipts transferred to other fund account during the year by special funds and trust fund. The name of the fund to which the transfer was made must be included in the entry title.

(BPS-N-TF-03.30) UNAPPROPRIATED RECEIPTS TRANSFERRED FROM  
(OTHER ACCOUNTS)

Amount of unappropriated receipts transferred from other fund accounts during the year to special funds or trust funds. The name of the fund from which the transfer was made must be included in the entry title.

(BPS-N-AV-04.00) UNAPPROPRIATED RECEIPTS AVAILABLE FOR  
APPROPRIATION

Amount representing the portion of unappropriated receipts balance that are available for appropriation.

(BPS-N-UV-04.10) UNAPPROPRIATED RECEIPTS NOT AVAILABLE FOR  
APPROPRIATION

Amount representing the portion of unappropriated receipts balance (unrealized discount for investment in U.S. Securities) that will be realized in a future year due to the maturation of an investment acquired with a discount. When the discount is realized, the amount will be reported as an amount available for appropriation.

(BPS-N-AP-0) TOTAL APPROPRIATIONS

Amount of all appropriations made to apply unappropriated receipts for special funds and trust funds.

(BPS-N-AP-05.01) APPROPRIATION  
(BPS-N-AP-05.02) APPROPRIATION  
(BPS-N-AP-05.03) APPROPRIATION  
(BPS-N-AP-05.0N) APPROPRIATION

Amount appropriated; if more than one appropriation is made from a single receipt account, separate subentries will be used to identify each appropriation involved. Note: Appropriations predicated on estimated receipts are realized only in the amount of actual collections up to the limit of the appropriation.

(BPS-N-GR-06.10) UNOBLIGATED BALANCE RETURNED TO  
APPROPRIATED OFFSETTING RECEIPTS

Amount of unobligated balances of appropriations that are returned to the receipt account (including deobligations in expired appropriation accounts) and are available for subsequent appropriation action.

(BPS-N-GR-06.20) REDUCTION PURSUANT TO PUBLIC LAW 99-177

Reductions in budget authority that are returned to the receipt account pursuant to the G-R-H law.

(BPS-N-BL-E) UNAPPROPRIATED BALANCE - SPECIAL/TRUST FUND - END  
OF YEAR

Amount of total unappropriated receipts in a special or trust fund at the end of the year.

(BPS-N-BL-E-07.00) UNAPPROPRIATED TREASURY BALANCE - END OF YEAR

Amount of unappropriated receipts in Treasury accounts for special funds and trust funds at the end of the year and should equal the unappropriated balance carried forward to the succeeding year.

(BPS-N-BL-E-07.01) UNAPPROPRIATED BALANCE INVESTED IN U.S.  
SECURITIES - END OF YEAR

Amount of unappropriated receipts invested in U.S. Securities at the end of the year for special funds and trust funds.

(BPS-N-BL-E-07.02) UNREALIZED DISCOUNT FOR INVESTMENT OF  
UNAPPROPRIATED BALANCE IN U.S. SECURITIES - END  
OF YEAR

Amount of unrealized discount (negative amount) for investment of unappropriated balance in U.S. Securities at the end of the year for special funds and trust funds.

**STATUS OF TRUST FUNDS — SPECIAL REQUIREMENTS**

(INFO-TRST-BL-B) BALANCE OF TRUST FUND, BEGINNING OF YEAR

Amount of unexpended balance brought forward from the previous year and includes both unobligated and obligated balances. The amount is reported, if applicable, in three categories: Treasury cash balance, investment in U.S. Securities at par and unrealized discounts on U.S. Securities (negative amounts).

(INFO-TRST-BL-B-TC) TREASURY CASH BALANCE OF TRUST FUND,  
BEGINNING OF YEAR

Amount of unexpended balance of Treasury cash balance brought forward from the previous year and includes both unobligated and obligated balances.

(INFO-TRST-BL-B-IV) BALANCE OF INVESTMENT IN U.S. SECURITIES OF  
TRUST FUND, BEGINNING OF YEAR

Amount of unexpended balance of Investment in U.S. Securities at par value brought forward from the previous year and include both unobligated and obligated balances. For most trust funds, the recorded value of the investments in U.S. Securities will be at the par value, with any premiums or discounts and interest purchased included in the cash balance entry. However, when specifically instructed to do so, agencies will amortize their securities holdings and include the unamortized amounts as a subentry under U.S. securities.

(INFO-TRST-BL-B-DS) BALANCE OF UNREALIZED DISCOUNTS OF U.S.  
SECURITIES OF TRUST FUND, BEGINNING OF YEAR

Amount of unrealized discount balance brought forward from the previous year and reported as negative amounts.

(INFO-TRST-IN) CASH INCOME FOR TRUST FUND

Total amount of cash income during the year credited to all subreceipt accounts of the trust fund. The cash income is reported, if applicable, in three major categories: government receipts, proprietary receipts and intragovernmental transactions.

(INFO-TRST-IN-GR) GOVERNMENT RECEIPTS BY SUBRECEIPT ACCOUNT  
FOR TRUST FUND

Amount of receipt credited during the year to each subreceipt account of the government receipt account for the trust fund.

(INFO-TRST-IN-PR) PROPRIETARY RECEIPTS BY SUBRECEIPT ACCOUNT  
FOR TRUST FUND

Amount of receipt credited during the year to each subreceipt account of the proprietary receipt account for the trust fund.

(INFO-TRST-IN-IR) INTERGOVERNMENTAL RECEIPT TRANSACTIONS BY  
SUBRECEIPT ACCOUNT FOR TRUST FUND

Amount of receipt credited during the year to each subreceipt account of the intergovernmental receipt transactions account for the trust fund.

(INFO-TRST-PA) CASH OUTGO (OUTLAY) FOR TRUST FUND

The total amount of cash outlay made during the year by the trust fund.

(INFO-TRST-PA-N1), CASH OUTGO FOR TRUST FUND (BY TYPE OF  
..., (INFO-TRST-PA-Nn) TRANSACTION, ACTIVITY OR RECIPIENT)

The amount of cash outlay made during the year identified individually by the nature of the transaction, the activity for which the money was outlaid, or, the recipient as appropriate.

(INFO-TRST-BL-E) UNEXPENDED BALANCE OF TRUST FUND, END OF YEAR

Amount of unexpended balance carried forward to the next year and includes both unobligated and obligated balances. The amount is reported, if applicable, in three categories: Treasury cash balance, investment in U.S. securities at par and unrealized discounts on U.S. Securities (negative amounts).

(INFO-TRST-BL-E-TC) TREASURY CASH BALANCE OF TRUST FUND, END OF  
YEAR

Amount of unexpended balance of Treasury cash balance carried forward to the next year and includes both unobligated and obligated balances.

(INFO-TRST-BL-E-IV) BALANCE OF INVESTMENT IN U.S. SECURITIES OF  
TRUST FUND, END OF YEAR

Amount of unexpended balance of Investment in U.S. Securities at par value carried forward to the next year and includes both unobligated and obligated balances. For most trust funds, the recorded value of the investments in U.S. securities will be at the par value, with any premiums or discounts and interest purchased included in the cash balance entry. However, when specifically instructed to do so, agencies will amortize their securities holdings and include the unamortized amounts as a subentry under U.S. securities.

(INFO-TRST-BL-E-DS) BALANCE OF UNREALIZED DISCOUNTS OF U.S.  
SECURITIES OF TRUST FUND, END OF YEAR

Amount of unrealized discount balance carried forward to the next year and reported as negative amounts.

**STATEMENT OF ACCOUNTABILITY**

**(STACC-100-1218/1219) ACCOUNTABILITY, BEGINNING OF PERIOD**

Total amount of accountability at the beginning of period; should be equal to the closing balance of the previous period. On SF 1218, this amount will be the sum of (1) U.S. currency and (2) foreign currency converted into U.S. equivalent.

**(STACC-100-US-1218) ACCOUNTABILITY, BEGINNING OF PERIOD - U.S. CURRENCY**

Total amount of accountability for U.S. currency at the beginning of the month. This amount is the sum of STACC-110-US-1218 and STACC-120-US-1218.

**(STACC-100-EQ-1218) ACCOUNTABILITY, BEGINNING OF PERIOD - U.S. EQUIVALENT**

Total amount of accountability for foreign currency converted to U.S. equivalent at the beginning of the month. This amount is the sum of STACC-110-EQ-1218 and STACC-120-EQ-1218.

**(STACC-100-FC-1218) ACCOUNTABILITY, BEGINNING OF PERIOD - FOREIGN CURRENCY**

Total amount of accountability for foreign currency at the beginning of the month. This amount is the sum of STACC-110-FC-1218 and STACC-120-FC-1218.

**(STACC-110-1218) LOSSES, BEGINNING OF PERIOD**

Amount of losses for which relief has not been granted as of the beginning of the period. On the SF 1218 columns for this line, this amount will be the sum of (1) U.S. currency and (2) foreign currency converted into U.S. equivalent.

**(STACC-110-US-1218) LOSSES, BEGINNING OF PERIOD - U.S. CURRENCY**

Amount of losses of U.S. currency for which relief has not been granted as of the beginning of the period.

**(STACC-110-EQ-1218) LOSSES, BEGINNING OF PERIOD - U.S. EQUIVALENTS**

Amount of losses of foreign currency converted into U.S. equivalent for which relief has not been granted as of the beginning of the period.

**(STACC-110-FC-1218) LOSSES, BEGINNING OF PERIOD - FOREIGN CURRENCY**

Amount of losses of foreign currency for which relief has not been granted as of the beginning of the period.

(STACC-120-1218) CASH ACCOUNTABILITY, BEGINNING OF PERIOD

Amount of cash on hand at the beginning of the period. On SF 1218, this amount will be the sum of (1) U.S. currency and (2) foreign currency converted into U.S. equivalent.

(STACC-120-US-1218) CASH ACCOUNTABILITY, BEGINNING OF PERIOD -  
U.S. CURRENCY

Amount of U.S. currency on hand at the beginning of the period.

(STACC-120-EQ-1218) CASH ACCOUNTABILITY, BEGINNING OF PERIOD -  
U.S. EQUIVALENT

Amount of foreign currency on hand converted into U.S. equivalent at the beginning of the period.

(STACC-120-FC-1218) CASH ACCOUNTABILITY, BEGINNING OF PERIOD -  
FOREIGN CURRENCY

Amount of foreign currency on hand at the beginning of the period.

(STACC-290-1219) TOTAL INCREASES IN ACCOUNTABILITY

Sum of all transactions that increased accountability during the reporting month.

(STACC-210-1218/1219) CHECKS ISSUED ON U.S. TREASURY

Total amount of checks drawn on the U.S. Treasury for the period (including any adjustments of check issue amounts reported in prior months).

(STACC-211-1218/1219) ADJUSTMENTS FOR CHECKS ISSUED IN PRIOR  
MONTHS - TFC FORM 5206

Amount of net adjustments relating to checks issued in prior months which were reported on TFC Form 5206, Advice of Check Issue Discrepancy.

(STACC-212-1218/1219) ADJUSTMENTS FOR CHECKS ISSUED IN PRIOR  
MONTHS - OTHERS

Amount of net adjustments relating to checks issued in prior months for which SF Form 1017-G, Journal Vouchers, were prepared.

(STACC-220-1218) COLLECTIONS (NET)

Amount of collections made during the month. On SF 1218, this amount will be the sum of (1) U.S. currency and (2) foreign currency converted into U.S. equivalent.

(STACC-220-US-1218) COLLECTIONS (NET) - U.S. CURRENCY

Amount of collections in U.S. currency during the month.

(STACC-220-EQ-1218) COLLECTIONS (NET) - U.S. EQUIVALENTS

Amount of foreign currency collections in U.S. equivalent during the month.

(STACC-220-FC-1218) COLLECTIONS (NET) - FOREIGN CURRENCY

Amount of collections in foreign currency during the month.

STACC-234-1219) DISCREPANCIES IN DISBURSING OFFICER ACCOUNT -  
CREDIT

Total amount of all unidentified transactions for the period which increases accountability and are not classified elsewhere.

(STACC-235-1218) EXCHANGE RECEIPTS

Total amount of exchange receipts (Foreign Service Account). On the SF 1218, this amount will be the sum of (1) U.S. currency and (2) foreign currency converted into U.S. equivalent.

(STACC-235-US-1218) EXCHANGE RECEIPTS - U.S. CURRENCY

Amount of exchange receipts (Foreign Service Account) in U.S. currency.

(STACC-235-EQ-1218) EXCHANGE RECEIPTS - U.S. EQUIVALENT

Amount of exchange receipts (Foreign Service Account) in foreign currency converted into U.S. equivalent.

(STACC-235-FC-1218) EXCHANGE RECEIPTS - FOREIGN CURRENCY

Amount of exchange receipts (Foreign Service Account) in foreign currency.

(STACC-236-1218/1219) PAYMENTS BY ANOTHER DISBURSING OFFICER

Total amount of Treasury check payments issued by a disbursing office, at the request of another disbursing office, during the period.

(STACC-237-1218/1219) TRANSFERS FROM OTHER DISBURSING OFFICERS

Amount of transfers received from other disbursing officers during the period. On the SF 1218, this amount will be the sum of (1) U.S. currency and (2) foreign currency converted into U.S. equivalent.

(STACC-237-US-1218) TRANSFERS FROM OTHER DISBURSING OFFICERS -  
U.S. CURRENCY

Amount of U.S. currency transferred from other disbursing officers during the period.

(STACC-237-EQ-1218) TRANSFERS FROM OTHER DISBURSING OFFICERS -  
U.S. EQUIVALENT

Amount of foreign currency transferred from other disbursing officers during the period and converted into U.S. equivalent.

(STACC-237-FC-1218) TRANSFERS FROM OTHER DISBURSING OFFICERS - FOREIGN CURRENCY

Amount of foreign currency transferred from other disbursing officers during the period.

(STACC-239-1218) OTHER INCREASES IN ACCOUNTABILITY

Amount of other Increases in Accountability that were not classified elsewhere. On the SF 1218, the amount will be the sum of (1) U.S. currency and (2) foreign currency converted into U.S. equivalent. Only used when authorized by Treasury.

(STACC-239-US-1218) OTHER INCREASES IN ACCOUNTABILITY - U.S. CURRENCY

Amount of other Increases in Accountability related to transactions involving U.S. currency that were not classified elsewhere. Only used when authorized by Treasury.

(STACC-239-EQ-1218) OTHER INCREASES IN ACCOUNTABILITY - U.S. EQUIVALENT

Amount of other Increases in Accountability relating to transactions of foreign currency converted into U.S. equivalent that were not classified elsewhere. Only used when authorized by Treasury.

(STACC-239-FC-1218) OTHER INCREASES IN ACCOUNTABILITY - FOREIGN CURRENCY

Amount of other Increases in Accountability relating to transactions of foreign currency that were not classified elsewhere. Only used when authorized by Treasury.

(STACC-261-1219) TFCS PAYMENTS AND ADJUSTMENTS

Amount of payments made through the Treasury Financial Communication System.

(STACC-280-1219) ON-LINE PAYMENT AND COLLECTION SYSTEM

Amount of payments and collections between Government agencies which occur through the Treasury on-line system.

(STACC-300-1218/1219) SUBTOTAL, BEGINNING AND INCREASES TO ACCOUNTABILITY

Amount of accountability at the beginning of the month plus the amount of Increases in Accountability during the month. On the SF 1218, the amount will be the sum of (1) U.S. currency and (2) foreign currency converted into U.S. equivalent.

(STACC-300-US-1218) SUBTOTAL, BEGINNING AND INCREASES TO ACCOUNTABILITY - U.S. CURRENCY

Amount of accountability at the beginning of the month plus amount of Increases in Accountability during the month for U.S. currency.

(STACC-300-EQ-1218) SUBTOTAL, BEGINNING AND INCREASES TO  
ACCOUNTABILITY - U.S. EQUIVALENT

Amount of accountability at the beginning of the month plus Increases in Accountability for foreign currency converted into U.S. equivalent.

(STACC-300-FC-1218) SUBTOTAL, BEGINNING AND INCREASES IN  
ACCOUNTABILITY - FOREIGN CURRENCY

Amount of accountability at the beginning of the month plus Increases in Accountability during the month for foreign currency.

(STACC-440-1218) (STACC-490-1219)  
TOTAL DECREASES IN ACCOUNTABILITY

Sum of all transactions that decreased accountability during the reporting month.

(STACC-440-US-1218) TOTAL DECREASES IN ACCOUNTABILITY - U.S.  
CURRENCY

Sum of transactions that decreased accountability for U.S. currency during the reporting month.

(STACC-440-EQ-1218) TOTAL DECREASES IN ACCOUNTABILITY - U.S.  
EQUIVALENT

Sum of transactions that decreased accountability for foreign currency converted into U.S. equivalent during the reporting month.

(STACC-440-FC-1218) TOTAL DECREASES IN ACCOUNTABILITY - FOREIGN  
CURRENCY

Sum of transactions that decreased accountability for foreign currency during the reporting month.

(STACC-410-1219) NET DISBURSEMENTS

Total amount of gross vouchered charges made to appropriation and fund accounts minus collections received for the month. Agencies which do their own disbursing will include payment vouchers on letters of credit, on an issue-month basis.

(STACC-410-1218) GROSS DISBURSEMENTS

Amount of gross vouchered charges made to appropriation and fund accounts. On the SF 1218, the amount will be the sum of (1) U.S. currency and (2) foreign currency converted into U.S. equivalent.

(STACC-410-US-1218) GROSS DISBURSEMENTS - U.S. CURRENCY

Amount of gross vouchered charges made to appropriation and fund accounts with transactions involving U.S. currency.

(STACC-410-EQ-1218) GROSS DISBURSEMENTS - U.S. EQUIVALENT

Amount of gross vouchered charges made to appropriation and fund accounts with transactions involving foreign currency converted into U.S. equivalent.

(STACC-410-FC-1218) GROSS DISBURSEMENTS - FOREIGN CURRENCY

Amount of gross vouchered charges made to appropriation and fund accounts with transactions involving a foreign currency.

(STACC-420-1218/1219) DEPOSITS PRESENTED OR MAILED TO BANK

Amount of deposits of disbursing officers, net of related debit vouchers, that were presented or mailed to the bank.

(STACC-420A-1219) DEPOSIT PRESENTED OR MAILED TO BANK -  
REPORTING MONTH

Amount of deposits of disbursing officers net of related debit vouchers that were presented or mailed to the bank during the reporting month.

(STACC-420B-1219) DEPOSIT PRESENTED OR MAILED TO BANK - PRIOR  
MONTHS

Amount of deposits of disbursing officers net of related debit vouchers that were presented or mailed to the bank in prior months but recorded and reported in the reporting month.

(STACC-434-1219) DISCREPANCIES IN DISBURSING OFFICE ACCOUNTS -  
DEBITS

Total amount of all unidentified transactions during the period of account which decreases the disbursing office accountability and which are not classified elsewhere.

(STACC-435-1218) EXCHANGE PAYMENTS

Amount of exchange payments (Foreign Service Accounts). On the SF 1218, this amount will be the sum of (1) U.S. currency and (2) foreign currency converted into U.S. equivalent.

(STACC-435-US-1218) EXCHANGE PAYMENTS - U.S. CURRENCY

Amount of exchange payments (Foreign Service Accounts) involving U.S. currency.

(STACC-435-EQ-1218) EXCHANGE PAYMENTS - U.S. EQUIVALENT

Amount of exchange payments (Foreign Service Accounts) involving foreign currency converted into U.S. equivalent.

(STACC-435-FC-1218) EXCHANGE PAYMENTS - FOREIGN CURRENCY

Amount of exchange payments (Foreign Service Accounts) involving foreign currency.

(STACC-436-1218/1219) PAYMENTS FOR ANOTHER DISBURSING OFFICE

Total amount of Treasury check payments issued by a disbursing office, at the request of another disbursing office, during the period.

(STACC-437-1218/1219) TRANSFERS TO OTHER DISBURSING OFFICERS

Total amount of transfers to other disbursing officers during the period. On the SF 1218, the amount will be the sum of (1) U.S. currency and (2) foreign currency converted into U.S. equivalent.

(STACC-437-US-1218) TRANSFERS TO OTHER DISBURSING OFFICERS -  
U.S. CURRENCY

Total amount of U.S. currency transferred to other disbursing officers during the period.

(STACC-437-EQ-1218) TRANSFERS TO OTHER DISBURSING OFFICERS -  
U.S. EQUIVALENT

Total amount of foreign currency converted into U.S. equivalent transferred to other disbursing officers during the period.

(STACC-437-FC-1218) TRANSFERS TO OTHER DISBURSING OFFICERS -  
FOREIGN CURRENCY

Total amount of foreign currency transferred to other disbursing officers during the period.

(STACC-439-1218/1219) OTHER DECREASES IN ACCOUNTABILITY

Amount of other Decreases in Accountability that were not classified elsewhere. Amounts to be reported only when authorized by Treasury. On the SF 1218, the amount will be the sum of (1) U.S. currency and (2) foreign currency converted into U.S. equivalent.

(STACC-439-US-1218) OTHER DECREASES IN ACCOUNTABILITY - U.S.  
CURRENCY

Amount of other Decreases in Accountability relating to transactions involving U.S. currency that were not classified elsewhere. Amounts to be reported only when authorized by Treasury.

(STACC-439-EQ-1218) OTHER DECREASES IN ACCOUNTABILITY - U.S.  
EQUIVALENT

Amounts of other Decreases in Accountability relating to transactions of foreign currency converted into U.S. equivalent that were not classified elsewhere. Amounts to be reported only when authorized by Treasury.

(STACC-439-FC-1218) OTHER DECREASES IN ACCOUNTABILITY - FOREIGN  
CURRENCY

Amount of other Decreases in Accountability relating to transactions of foreign currency that were not classified elsewhere. Amounts to be reported only when authorized by Treasury.

(STACC-310-1218) NET TOTAL - ACCOUNTABILITY BEFORE EXCHANGE GAINS OR LOSSES

Amount equaling Accountability, Beginning of Period, plus Increases in Accountability and less Decreases in Accountability for the month. This amount will be the sum of (1) U.S. currency and (2) foreign currency converted into U.S. equivalent.

(STACC-310-US-1218) NET TOTAL - ACCOUNTABILITY BEFORE EXCHANGE GAINS OR LOSSES - U.S. CURRENCY

Amount equaling Accountability, Beginning of Period, plus Increases in Accountability and less Decreases in Accountability, for U.S. currency for the month.

(STACC-310-EQ-1218) NET TOTAL - ACCOUNTABILITY BEFORE EXCHANGE GAINS OR LOSSES - U.S. EQUIVALENT

Amount equaling Accountability, Beginning of Period, plus Increases in Accountability and less Decreases in Accountability, for foreign currency converted into U.S. equivalent, for the month.

(STACC-310-FC-1218) NET TOTAL - ACCOUNTABILITY BEFORE EXCHANGE GAINS OR LOSSES - FOREIGN CURRENCY

Amount equaling Accountability, Beginning of Period, plus Increases in Accountability and less Decreases in Accountability, for foreign currency.

(STACC-220A-1218) COLLECTIONS - GAIN BY EXCHANGE

Amount of increase in accountability resulting from exchange rate gains. The amount will be the sum of (1) U.S. currency and (2) foreign currency converted into U.S. equivalent.

(STACC-220A-US-1218) COLLECTIONS - GAIN BY EXCHANGE - U.S. CURRENCY

Amount of increase in accountability of U.S. currency resulting from exchange rate gains.

(STACC-220A-EQ-1218) COLLECTIONS - GAIN BY EXCHANGE - U.S. EQUIVALENT

Amount of increase in accountability of foreign currency, resulting from exchange rate gains, converted into U.S. equivalent.

(STACC-220A-FC-1218) COLLECTIONS - GAIN BY EXCHANGE - FOREIGN CURRENCY

Amount of increase in accountability of foreign currency resulting from exchange rate gains.

(STACC-410A-1218) DISBURSEMENTS - LOSS BY EXCHANGE

Amount of decrease in accountability resulting from exchange rate losses. The amount will be the sum of (1) U.S. currency and (2) foreign currency converted into U.S. equivalent.

(STACC-410A-US-1218) DISBURSEMENTS - LOSS BY EXCHANGE - U.S.  
CURRENCY

Amount of decrease in accountability of U.S. currency resulting from exchange rate losses.

(STACC-410A-EQ-1218) DISBURSEMENTS - LOSS BY EXCHANGE - U.S.  
EQUIVALENT

Amount of decrease in accountability of foreign currency, resulting from exchange rate losses, converted into U.S. equivalent.

(STACC-410A-FC-1218) DISBURSEMENTS - LOSS BY EXCHANGE - FOREIGN  
CURRENCY

Amount of decrease in accountability of foreign currency resulting from exchange rate losses.

(STACC-500-1218/1219) TOTAL ACCOUNTABILITY, CLOSE OF PERIOD

For SF 1219, amount equaling Accountability, Beginning of Period, plus Increases in Accountability and less Decreases in Accountability for the month. Moreover, for SF 1218, the Gain by Exchange is added and Loss by Exchange is deducted. On SF 1218, the amount will be the sum of (1) U.S. currency and (2) foreign currency converted into U.S. equivalent.

(STACC-500-US-1218) TOTAL ACCOUNTABILITY, CLOSE OF PERIOD - U.S.  
CURRENCY

For SF 1219, amount equaling Accountability, Beginning of Period, plus Increases in Accountability and less Decreases in Accountability for the month for U.S. currency. Moreover, for SF 1218, the Gain by Exchange is added and Loss by Exchange is deducted. On SF 1218, the amount will be the sum of (1) U.S. currency and (2) foreign currency converted into U.S. equivalent.

(STACC-500-EQ-1218) TOTAL ACCOUNTABILITY, CLOSE OF PERIOD - U.S.  
EQUIVALENT

For SF 1219, amount equaling Accountability, Beginning of Period, plus Increases in Accountability and less Decreases in Accountability for the month for foreign currency converted into U.S. equivalent. Moreover, for SF 1218, the Gain by Exchange is added and Loss by Exchange is deducted. On SF 1218, the amount will be the sum of (1) U.S. currency and (2) foreign currency converted into U.S. equivalent.

(STACC-500-FC-1218) TOTAL ACCOUNTABILITY, CLOSE OF PERIOD - FOREIGN  
CURRENCY

For SF 1219, amount equaling Accountability, Beginning of Period, plus Increases in Accountability and less Decreases in Accountability for the month for foreign currency. Moreover, for SF 1218, the Gain by Exchange is added and Loss by Exchange is deducted. On SF 1218, the amount will be the sum of (1) U.S. currency and (2) foreign currency converted into U.S. equivalent.

(STACC-510-1218) LOSSES, END OF PERIOD

Amount of losses for which relief has not been granted as of the end of the period. On the SF 1218, the amount will be the sum of (1) U.S. currency and (2) foreign currency converted into U.S. equivalent.

(STACC-510-US-1218) LOSSES, END OF PERIOD - U.S. CURRENCY

Amount of losses of U.S. currency for which relief has not been granted as of the end of the period.

(STACC-510-EQ-1218) LOSSES, END OF PERIOD - U.S. EQUIVALENT

Amount of losses of foreign currency converted into U.S. equivalent for which relief has not been granted as of the end of the period.

(STACC-510-FC-1218) LOSSES, END OF PERIOD - FOREIGN CURRENCY

Amount of losses of foreign currency for which relief has not been granted as of the end of the period.

(STACC-520-1218) CASH ACCOUNTABILITY, END OF PERIOD

Amount of cash on hand at the end of the period. On the SF 1218, this amount will be the sum of (1) U.S. currency and (2) foreign currency converted into U.S. equivalent.

(STACC-520-US-1218) CASH ACCOUNTABILITY, END OF PERIOD - U.S. CURRENCY

Amount of U.S. currency on hand at the end of the period.

(STACC-520-EQ-1218) CASH ACCOUNTABILITY, END OF PERIOD - U.S. EQUIVALENT

Amount of foreign currency converted into U.S. equivalent on hand at the end of the period.

(STACC-520-FC-1218) CASH ACCOUNTABILITY, END OF PERIOD - FOREIGN CURRENCY

Amount of foreign currency on hand at the end of the period.

(STACC-1100-1218/1219) TOTAL STATION/DISBURSING OFFICE ACCOUNTABILITY

Total amount for which the reporting station or disbursing officer is accountable at the end of the reporting month. On SF 1218, the amount will also be the sum of (1) U.S. currency and (2) foreign currency converted into U.S. equivalent.

(STACC-1100-US-1218) TOTAL STATION ACCOUNTABILITY - U.S. CURRENCY

Amount of U.S. currency for which the reporting station is accountable.

(STACC-1100-EQ-1218) TOTAL STATION ACCOUNTABILITY - U.S. EQUIVALENT

Amount of foreign currency converted into U.S. equivalent for which the reporting station is accountable.

(STACC-1100-FC-1218) TOTAL STATION ACCOUNTABILITY - FOREIGN CURRENCY

Amount of foreign currency for which the reporting station is accountable.

(STACC-800-1218/1219) TOTAL ACCOUNTABILITY - INCUMBENT DISBURSING OFFICER

Amount for which the incumbent disbursing officer is accountable and personally liable.

(STACC-800-US-1218) TOTAL ACCOUNTABILITY - INCUMBENT DISBURSING OFFICER -U.S. CURRENCY

Amount of U.S. currency for which the incumbent disbursing officer is accountable and personally liable.

(STACC-800-EQ-1218) TOTAL ACCOUNTABILITY - INCUMBENT DISBURSING OFFICER -U.S. EQUIVALENT

Amount of foreign currency converted into U.S. equivalent for which the incumbent disbursing officer is accountable and personally liable.

(STACC-800-FC-1218) TOTAL ACCOUNTABILITY - INCUMBENT DISBURSING OFFICER -FOREIGN CURRENCY

Amount of foreign currency for which the incumbent disbursing officer is accountable and personally liable.

(STACC-610-1218) TOTAL CASH ON HAND AND IN BANK

Amount of cash on hand or in the bank for which the incumbent disbursing officer is accountable and personally liable. The amount will be the sum of (1) U.S. currency and (2) foreign currency converted into U.S. equivalent.

(STACC-610-US-1218) TOTAL CASH ON HAND AND IN BANK - U.S. CURRENCY

Amount of U.S. currency on hand or in the bank for which the incumbent disbursing officer is accountable and personally liable.

(STACC-610-EQ-1218) TOTAL CASH ON HAND AND IN BANK - U.S. EQUIVALENT

Amount of foreign currency converted into U.S. equivalent on hand or in the bank for which the incumbent disbursing officer is accountable and personally liable.

(STACC-610-FC-1218) TOTAL CASH ON HAND AND IN BANK - FOREIGN CURRENCY

Amount of foreign currency on hand or in the bank for which the incumbent disbursing officer is accountable and personally liable.

(STACC-610-1219) CASH ON DEPOSIT IN DESIGNATED DEPOSITARY

Amount of deposits in designated depository accounts for which the incumbent disbursing officer is accountable and personally liable.

(STACC-620-1219) CASH ON HAND

Total amount of cash items held at the disbursing office or station for which the incumbent disbursing officer is accountable and personally liable. This will include coin or currency, checks, money orders, and other forms of negotiable paper. Depending upon the system of cash accounts maintained by the disbursing office, this classification may include cash collections which have been credited to government accounts and are in the process of preparation for deposit to the credit of the U.S. Treasury. If a separate accounting is maintained for undeposited collections, as distinguished from disbursing cash on hand, report them as Cash-Undeposited Collections.

(STACC-630-1218/1219) CASH-UNDEPOSITED COLLECTIONS

Amount of cash collections on hand at the close of the accounting period which are for deposit to the credit of the U.S. Treasury. On the SF 1218, the amount will be the sum of (1) U.S. currency and (2) foreign currency converted into U.S. equivalent.

(STACC-630-US-1218) CASH-UNDEPOSITED COLLECTIONS -U.S. CURRENCY

Amount of U.S. dollar collections on hand at the close of the accounting period which are for deposit to the credit of the U.S. Treasury.

(STACC-630-EQ-1218) CASH-UNDEPOSITED COLLECTIONS -U.S. EQUIVALENT

Amount of foreign currency collections converted into U.S. equivalent, on hand at the close of the accounting period, which are for deposit.

(STACC-630-FC-1218) CASH-UNDEPOSITED COLLECTIONS -FOREIGN CURRENCY

Amount of foreign currency collections on hand at the close of the accounting period which are for deposit.

(STACC-650-1218/1219) CASH IN CUSTODY OF GOVERNMENT CASHIERS

Amount of cash which has been advanced to officially authorized government cashiers for which they are accountable to the disbursing officer. On the SF 1218, the amount will be the sum of (1) U.S. currency and (2) foreign currency converted into U.S. equivalent.

(STACC-650-US-1218) CASH IN CUSTODY OF GOVERNMENT CASHIERS -  
U.S. CURRENCY

Amount of U.S. currency which has been advanced to officially authorized government cashiers for which they are accountable to the disbursing officer.

(STACC-650-EQ-1218) CASH IN CUSTODY OF GOVERNMENT CASHIERS -  
U.S. EQUIVALENT

Amount of foreign currency converted into U.S. equivalent which has been advanced to officially authorized government cashiers for which they are accountable to the disbursing officer.

(STACC-650-FC-1218) CASH IN CUSTODY OF GOVERNMENT CASHIERS -  
FOREIGN CURRENCY

Amount of foreign currency which has been advanced to officially authorized government cashiers for which they are accountable to the disbursing officer.

(STACC-670-1218) SAVINGS BONDS AND NOTES CASHED

Total amount of U.S. Savings Bonds and notes cashed.

(STACC-710-1218/1219) DEFERRED CHARGES - VOUCHERED ITEMS

Total amount of payments which have been vouchered but are not complete and, therefore, cannot be charged to the appropriation or fund account in the current reporting period. All amounts are required to be cleared in the next accounting period. On the SF 1218, the amount will be equal to the sum of (1) U.S. currency and (2) foreign currency converted into U.S. equivalent.

(STACC-710-US-1218) DEFERRED CHARGES - VOUCHERED ITEMS - U.S.  
CURRENCY

Amount of payments in U.S. currency which have been vouchered but are not complete and, therefore, cannot be charged to the appropriation or fund account in the current reporting period. All amounts are required to be cleared in the next accounting period.

(STACC-710-EQ-1218) DEFERRED CHARGES - VOUCHERED ITEMS - U.S.  
EQUIVALENT

Amount of payments in foreign currency, converted to U.S. equivalent, which have been vouchered but are not complete and, therefore, cannot be charged to the appropriation or fund account in the current reporting period. All amounts are required to be cleared in the next accounting period.

(STACC-710-FC-1218) DEFERRED CHARGES - VOUCHERED ITEMS -  
FOREIGN CURRENCY

Amount of payments in foreign currency which have been vouchered but are not complete and, therefore, cannot be charged to the appropriation or fund account in the current reporting period. All amounts are required to be cleared in the next accounting period.

(STACC-720-1218-1219) RECEIVABLES - CHECK OVERDRAFTS

Total amount of uncollected check overdrafts (checks drawn in excess of certified voucher amounts) as of the end of the accounting period. On the SF 1218, the amount will be equal to the sum of (1) U.S. currency and (2) foreign currency converted into U.S. equivalent.

(STACC-720-US-1218) RECEIVABLES - CHECK OVERDRAFTS - U.S.  
CURRENCY

Amount of uncollected U.S. currency check overdrafts (checks drawn in excess of certified voucher amounts) as of the end of the accounting period.

(STACC-720-EQ-1218) RECEIVABLES - CHECK OVERDRAFTS - U.S.  
EQUIVALENT

Amount of uncollected foreign currency check overdrafts (checks drawn in excess of certified voucher amounts), converted into U.S. equivalent, as of the end of the accounting period.

(STACC-720-FC-1218) RECEIVABLES - CHECK OVERDRAFTS - FOREIGN  
CURRENCY

Amount of uncollected foreign currency check overdrafts (checks drawn in excess of certified voucher amounts) as of the end of the accounting period.

(STACC-730-1218/1219) LOSSES OF FUNDS - RELIEF NOT GRANTED

Total amount of funds which have been lost, stolen, or are otherwise not available for which relief has not been granted. On the SF 1218, the amount will be equal to the sum of (1) U.S. currency and (2) foreign currency converted into U.S. equivalent.

(STACC-730-US-1218) LOSSES OF FUNDS - RELIEF NOT GRANTED - U.S.  
CURRENCY

Amount of funds in U.S. currency which have been lost, stolen, or are otherwise not available for which relief has not been granted.

(STACC-730-EQ-1218) LOSSES OF FUNDS - RELIEF NOT GRANTED - U.S.  
EQUIVALENT

Amount of funds in the U.S. equivalent of foreign currency which have been lost, stolen, or are otherwise not available for which relief has not been granted.

(STACC-730-FC-1218) LOSSES OF FUNDS - RELIEF NOT GRANTED -  
FOREIGN CURRENCY

Amount of funds in foreign currency which have been lost, stolen, or are otherwise not available for which relief has not been granted.

(STACC-740-1219) RECEIVABLES - DISHONORED CHECKS

Total amount of dishonored checks held for redemption by the drawer. If the item cannot be collected within the following 30-day period, the collection credit should be reversed (reducing the appropriation, fund, or receipt amount originally credited) to clear the disbursing office receivable.

(STACC-750-1218) DEFERRED DELIVERY OF CURRENCY

Amount of currency for which delivery has been deferred. On the SF 1218, the amount will be the sum of (1) U.S. currency and (2) foreign currency converted into U.S. equivalent.

(STACC-750-US-1218) DEFERRED DELIVERY OF CURRENCY - U.S.  
CURRENCY

Amount of U.S. currency for which delivery has been deferred.

(STACC-750-EQ-1218) DEFERRED DELIVERY OF CURRENCY - U.S.  
EQUIVALENT

Amount of foreign currency converted into U.S. equivalent for which delivery has been deferred.

(STACC-750-FC-1218) DEFERRED DELIVERY OF CURRENCY - FOREIGN  
CURRENCY

Amount of foreign currency for which delivery has been deferred.

(STACC-1000-1218/1219) TOTAL ACCOUNTABILITY - PREDECESSOR DISBURSING  
OFFICERS

Total amount for which the predecessor disbursing officer(s) is (are) still accountable and personally liable for shortages, losses, etc., that occurred during the predecessor's tenure.

(STACC-1000-US-1218) TOTAL ACCOUNTABILITY - PREDECESSOR DISBURSING  
OFFICERS - U.S. CURRENCY

Total amount for which the predecessor disbursing officer(s) is (are) still accountable and personally liable for shortages, losses, etc. of U.S. currency, that occurred during the predecessor's tenure.

(STACC-1000-EQ-1218) TOTAL ACCOUNTABILITY - PREDECESSOR DISBURSING  
OFFICERS - U.S. EQUIVALENT

Total amount for which the predecessor disbursing officer(s) is (are) still accountable and personally liable for shortages, losses, etc. of foreign currency, converted into U.S. equivalent, that occurred during the predecessor's tenure.

(STACC-1000-FC-1218) TOTAL ACCOUNTABILITY - PREDECESSOR DISBURSING OFFICERS - FOREIGN CURRENCY

Total amount for which the predecessor disbursing officer(s) is (are) still accountable and personally liable for shortages, losses, etc. of foreign currency, that occurred during the predecessor's tenure.

(STACC-920-1218/1219) RECEIVABLES - CHECK OVERDRAFTS

Total amount of uncollected check overdrafts (checks drawn in excess of certified voucher amounts) issued by predecessor disbursing officer(s). On the SF 1218, the amount will be equal to the sum of (1) U.S. currency and (2) foreign currency converted into U.S. equivalent.

(STACC-920-US-1218) RECEIVABLES - CHECK OVERDRAFTS - U.S. CURRENCY

Amount of uncollected U.S. currency check overdrafts (checks drawn in excess of certified voucher amounts) issued by predecessor disbursing officer(s).

(STACC-920-EQ-1218) RECEIVABLES - CHECK OVERDRAFTS - U.S. EQUIVALENT

Amount of uncollected foreign currency check overdrafts (checks drawn in excess of certified voucher amounts), converted into U.S. equivalent, issued by predecessor disbursing officer(s).

(STACC-920-FC-1218) RECEIVABLES - CHECK OVERDRAFTS - FOREIGN CURRENCY

Amount of uncollected foreign currency check overdrafts (checks drawn in excess of certified voucher amounts) issued by predecessor disbursing officer(s).

(STACC-930-1218/1219) LOSSES OF FUNDS - RELIEF NOT GRANTED

Total amount of funds which have been lost, stolen, or are otherwise not available for which relief has not been granted to or settled by the predecessor disbursing officer(s). On the SF 1218, the amount will be equal to the sum of (1) U.S. currency and (2) foreign currency converted into U.S. equivalent.

(STACC-930-US-1218) LOSSES OF FUNDS - RELIEF NOT GRANTED - U.S. CURRENCY

Amount of funds in U.S. currency which have been lost, stolen, or are otherwise not available for which relief has not been granted to or settled by the predecessor disbursing officer(s).

(STACC-930-EQ-1218) LOSSES OF FUNDS - RELIEF NOT GRANTED - U.S. EQUIVALENT

Amount of funds in the U.S. equivalent of foreign currency which have been lost, stolen, or are otherwise not available for which relief has not been granted to or settled by the predecessor disbursing officer(s).

(STACC-930-FC-1218)      LOSSES OF FUNDS - RELIEF NOT GRANTED -  
FOREIGN CURRENCY

Amount of funds in foreign currency which have been lost, stolen, or are otherwise not available for which relief has not been granted to or settled by the predecessor disbursing officer(s).

(STACC-940-1219)      OTHER ACCOUNTABILITY

Amount of any other items for which accountability has not been cleared or settled by the predecessor disbursing officer(s).

PROPRIETARY ACCOUNT INFORMATION  
INVENTORY OF CENTRAL AGENCY REQUIREMENTS  
FOR FINANCIAL INFORMATION —  
STANDARD TERMS AND DEFINITIONS

**EXHIBIT D-10:  
REPORTS ON FINANCIAL POSITION AND ACTIVITIES**

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**SOURCE OF REQUIREMENTS FOR DATA ELEMENTS IN EXHIBIT D-10**

- OMB CIRCULAR NO. A-11 (BPS SECTION F)
- TREASURY FISCAL MANUAL, CHAPTER 4100, FEDERAL AGENCIES' FINANCIAL REPORTS
- GAO POLICY AND PROCEDURE MANUAL FOR GUIDANCE OF FEDERAL AGENCIES, TITLE 2

Not all accounts common to both budgetary and proprietary classifications were integrated at this time because:

- To do so would make the review of this package more difficult and
- Data element requirements in some accounts and subaccounts are expected to undergo substantial changes in the near future.
- SF 220-8 report information was obtained from the Feb. 7, 1991, draft revision which was circulated to certain Federal agencies for review and comment. To the extent that the draft is changed, corresponding changes in this Exhibit will be necessary. SF 220-9 information on loan programs comes from the existing instructions in the Treasury Fiscal Manual, which, we have been informed, will be changed in the near future.

(For explanations for the codings assigned to the data elements, please refer to the Introduction to Exhibit D.)

PROPRIETARY ACCOUNT INFORMATION  
INVENTORY OF CENTRAL AGENCY REQUIREMENTS  
FOR FINANCIAL INFORMATION —  
STANDARD TERMS AND DEFINITIONS

**REPORTS ON FINANCIAL POSITION AND ACTIVITIES**  
**LISTING OF STANDARD DATA ELEMENT TITLES**

**REPORT ON FINANCIAL POSITION**

**CASH - PROPRIETARY**

(220-0-1d)(220-1-3)(222-4)(BPS-F-1099)  
FUND BALANCES WITH TREASURY AND CASH - END OF PERIOD

(220-0-1a)(BPS-F-1000) FUND BALANCE(S) WITH TREASURY

(220-1-1b) FUND BALANCE WITH TREASURY

(220-1-1c) BALANCE IN CLEARING ACCOUNT

(220-0-1b)(220-1-2d)(BPS-F-1010)  
CASH

(220-1-2b) RESTRICTED CASH

(220-1-2a1) RESTRICTED CASH - TYPE OF RESTRICTION;  
(DESCRIBE)

(220-1-2a2) RESTRICTED CASH - TYPE OF RESTRICTION;  
(DESCRIBE)

(220-1-2a3) RESTRICTED CASH - TYPE OF RESTRICTION;  
(DESCRIBE)

(220-1-2a4) RESTRICTED CASH - TYPE OF RESTRICTION;  
(DESCRIBE)

(220-1-2a5) RESTRICTED CASH - TYPE OF RESTRICTION;  
(DESCRIBE)

(220-1-2c) UNRESTRICTED CASH

(220-0-1c)(BPS-F-1020) FOREIGN CURRENCY - NET

(220-1-1d) FOREIGN CURRENCY FUNDS - GROSS

220-1-1e) FOREIGN CURRENCY ALLOWANCE

(220-1-4-1)	TRANSFER APPROPRIATION
(220-1-4-2)	TRANSFER APPROPRIATION
(220-1-4-3)	TRANSFER APPROPRIATION
220-1-4-4)	TRANSFER APPROPRIATION
(220-1-4-N)	TRANSFER APPROPRIATION

**ACCOUNTS RECEIVABLE - PROPRIETARY**

(220-0-2d)(BPS-F-1199)	ACCOUNTS RECEIVABLE, NET - END OF PERIOD
(220-0-2a)(BPS-F-1100)	ACCOUNTS RECEIVABLE - FEDERAL AGENCIES - END OF PERIOD
(220-0-2a1)	ACCOUNTS RECEIVABLE - FEDERAL AGENCIES - CURRENT
(220-0-2a2)	ACCOUNTS RECEIVABLE - FEDERAL AGENCIES - NONCURRENT
(220-0-2b)(220-9A-1A3)(220-9A-1B6)(BPS-F-1110)	ACCOUNTS RECEIVABLE - PUBLIC - END OF PERIOD
(GAO-2-95-03-B1)	ACCOUNTS RECEIVABLE - PUBLIC - INDIVIDUAL - END OF PERIOD
(GAO-2-95-03-B2)	ACCOUNTS RECEIVABLE - PUBLIC - CORPORATIONS - END OF PERIOD
(GAO-2-95-03-B3)	ACCOUNTS RECEIVABLE - PUBLIC - FOREIGN GOVERNMENTS - END OF PERIOD
(GAO-2-95-03-B4)	ACCOUNTS RECEIVABLE - PUBLIC - STATE AND LOCAL GOVERNMENT - END OF PERIOD
(220-0-2b1)	ACCOUNTS RECEIVABLE - PUBLIC - CURRENT
(220-9A-1A1a)	ACCOUNTS RECEIVABLE - PUBLIC - CURRENT - NOT DELINQUENT
(220-9A-1A1a-X)	ACCOUNTS RECEIVABLE - PUBLIC - CURRENT - NOT DELINQUENT - REGULAR
(220-9A-1A1a-Y)	ACCOUNTS RECEIVABLE - PUBLIC - CURRENT - NOT DELINQUENT - LITIGATION

(220-9A-1A1a-Z)	ACCOUNTS RECEIVABLE - PUBLIC - CURRENT - NOT DELINQUENT - AUDIT
(220-9A-1A1b)(220-9A-2E1)	ACCOUNTS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT
(220-9A-1A1b-1)	ACCOUNTS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT 1-30 DAYS
(220-9a-1A1b-2)	ACCOUNTS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT 31-60 DAYS
(220-9A-1A1b-3)	ACCOUNTS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT 61-90 DAYS
(220-9A-1A1b-4)	ACCOUNTS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT 91-120 DAYS
(220-9A-1A1b-5)	ACCOUNTS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT 121-180 DAYS
(220-9A-1A1b-6)	ACCOUNTS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT 181-365 DAYS
(220-9A-1A1b-7)	ACCOUNTS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT OVER 1 YEAR-2 YEARS
(220-9A-1A1b-8)	ACCOUNTS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT OVER 2 YEARS-3 YEARS
(220-9A-1A1b-9)	ACCOUNTS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT OVER 3 YEARS
(220-9A-2E1a) (220-9A-2F2e)	ACCOUNTS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT - JUSTICE
(220-9A-2E1b)	ACCOUNTS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT - NOT JUSTICE
(220-9A-2E1b-1)(220-9A-2E2d)	ACCOUNTS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT - COLLECTION CONTRACTORS
(220-9A-2E1b-2)(220-9A-2E3d)	ACCOUNTS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT - WORKOUT GROUPS
(220-9A-2E1b-3)(220-9A-2F1e)	ACCOUNTS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT - AGENCY COUNSEL
(220-9A-2E1b-4)	ACCOUNTS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT - SALARY OFFSET
(220-9A-2E1b-5)	ACCOUNTS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT - TAX REFUND OFFSET

(220-9A-2E1b-6)(220-9A-2E4d)	ACCOUNTS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT - ADMINISTRATIVE OFFSET
(220-9A-2E1b-7)	ACCOUNTS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT - COLLECTION ACTION SUSPENDED
(220-9A-2E1b-8)	ACCOUNTS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT - OTHERS
(220-0-2b2)	ACCOUNTS RECEIVABLE - PUBLIC - NONCURRENT
(220-0-2c)(BPS-F-1120)	ALLOWANCES FOR LOSS ON ACCOUNTS RECEIVABLE - END OF PERIOD
(220-9A-1C4)	ALLOWANCES FOR LOSS ON ACCOUNTS RECEIVABLE - PUBLIC
(220-0-2cx)	ALLOWANCES FOR LOSS ON ACCOUNTS RECEIVABLE - FEDERAL AGENCIES
(220-9A-1B1)(220-9-A-1B6-PY)	ACCOUNTS RECEIVABLE - PUBLIC - BEGINNING FY BALANCE
(220-9A-1B2)	NEW ACCOUNTS RECEIVABLE - PUBLIC
(220-9A-1B3)	ACCOUNTS RECEIVABLE - PUBLIC - COLLECTIONS
(220-9A-1B3-C)	ACCOUNTS RECEIVABLE - PUBLIC - CASH COLLECTIONS
(220-9A-1B3-N)	ACCOUNTS RECEIVABLE - PUBLIC - NONCASH COLLECTIONS
(220-9A-1B4)	ACCOUNTS RECEIVABLE - PUBLIC - RECLASSIFICATIONS/ADJUSTMENTS
(220-9A-1B4-1)	ACCOUNTS RECEIVABLE - PUBLIC - RECLASSIFICATIONS/ADJUSTMENTS - CORRECTION OF PREVIOUSLY REPORTED ITEMS
(220-9A-1B4-2)	ACCOUNTS RECEIVABLE - PUBLIC - RECLASSIFICATIONS/ADJUSTMENTS - RECLASSIFIED AS LOAN RECEIVABLE (OR REVERSE)
(220-9A-1B4-3)	ACCOUNTS RECEIVABLE - PUBLIC - RECLASSIFICATION/ADJUSTMENTS - REFUNDS OF PRIOR COLLECTIONS
(220-9A-1B5)	ACCOUNTS RECEIVABLE - PUBLIC - WRITTEN OFF
(220-9A-1C1)	ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE - PUBLIC - BEGINNING FY BALANCE

(220-9A-1C2)	ALLOWANCES FOR LOSS ON ACCOUNTS RECEIVABLE - PUBLIC - WRITTEN OFF
(220-9A-1C3)	ALLOWANCES FOR LOSS ON ACCOUNTS RECEIVABLE - PUBLIC - ADJUSTMENTS
(220-9A-1D3)	RESCHEDULED ACCOUNTS RECEIVABLE - PUBLIC - TOTAL
(220-9A-1D1)	RESCHEDULED ACCOUNTS RECEIVABLE - CURRENT
(220-9A-1D1a)	RESCHEDULED ACCOUNTS RECEIVABLE - CURRENT - NOT DELINQUENT
(220-9A-1D1b)	RESCHEDULED ACCOUNTS RECEIVABLE - CURRENT - DELINQUENT
(220-9A-1D2)	RESCHEDULED ACCOUNTS RECEIVABLE - NONCURRENT
(220-9A-2B1)	ACCOUNTS RECEIVABLE - PUBLIC - ELIGIBLE FOR REFERRAL
(220-9A-2B1a)	ACCOUNTS RECEIVABLE - PUBLIC - ELIGIBLE FOR REFERRAL - COMMERCIAL
(220-9A-2B1b)	ACCOUNTS RECEIVABLE - PUBLIC - ELIGIBLE FOR REFERRAL - DELINQUENT CONSUMER
(220-9A-2B2)	ACCOUNTS RECEIVABLE - PUBLIC - REFERRED
(220-9A-2B2a)	ACCOUNTS RECEIVABLE - PUBLIC - REFERRED - COMMERCIAL
(220-9A-2B2b)	ACCOUNTS RECEIVABLE - PUBLIC - REFERRED - DELINQUENT CONSUMER
(220-9A-2D1)	ACCOUNTS RECEIVABLE - PUBLIC - FINANCING INTEREST
(220-9A-2E2a)	ACCOUNTS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT - COLLECTION CONTRACTORS - REFERRED
(220-9A-2E2b)	ACCOUNTS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT - COLLECTION CONTRACTORS - COLLECTED
(220-9A-2E2c)	ACCOUNTS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT - COLLECTION CONTRACTORS - OTHERWISE RESOLVED

- (220-9A-2E3a) ACCOUNTS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT - WORKOUT GROUP - REFERRED
- (220-9A-2E3b) ACCOUNTS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT - WORKOUT GROUP - COLLECTED
- (220-9A-2E3c) ACCOUNTS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT - WORKOUT GROUP - OTHERWISE RESOLVED
- (220-9A-2E4a) ACCOUNTS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT - ADMINISTRATIVE OFFSET - REFERRED
- (220-9A-2E4b) ACCOUNTS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT - ADMINISTRATIVE OFFSET - COLLECTED
- (220-9A-2E4c) ACCOUNTS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT - ADMINISTRATIVE OFFSET - OTHERWISE RESOLVED
- (220-9A-2F1a)(220-9A-2E1b-3-PY)(220-9A-2F1e-PY) ACCOUNTS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT - AGENCY COUNSEL - BEGINNING OF YEAR
- (220-9A-2F1b) ACCOUNTS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT - AGENCY COUNSEL - REFERRED
- (220-9A-2F1c) ACCOUNTS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT - AGENCY COUNSEL - COLLECTED
- (220-9A-2F1d) ACCOUNTS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT - AGENCY COUNSEL - OTHERWISE RESOLVED
- (220-9A-2F2a) ACCOUNTS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT - JUSTICE - BEGINNING OF YEAR
- (220-9A-2F2b) ACCOUNTS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT - JUSTICE - REFERRED
- (220-9A-2F2c) ACCOUNTS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT - JUSTICE - COLLECTED
- (220-9A-2F2d) ACCOUNTS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT - JUSTICE - OTHERWISE RESOLVED
- (220-9A-2G1) ACCOUNTS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT - INTEREST
- (220-9A-2G2) ACCOUNTS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT - PENALTIES

(220-9A-2G3)	ACCOUNTS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT - ADMINISTRATIVE COST
(220-9A-2H1)	ACCOUNTS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT - WRITEOFF - PENDING JUSTICE CONCURRENCE
(220-9A-2H2)	ACCOUNTS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT - WRITEOFF - REPORTED TO INTERNAL REVENUE SERVICE
(220-9A-2H3)	ACCOUNTS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT - WRITEOFF - NOT REPORTED TO INTERNAL REVENUE SERVICE
(220-9A-2H4)	ACCOUNTS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT - WRITEOFF - NOT FOR INTERNAL REVENUE SERVICE REPORTING

**ADVANCES AND PREPAYMENTS - PROPRIETARY**

(220-0-3C)(BPS-F-1299)	ADVANCES AND PREPAYMENTS - END OF PERIOD
(220-0-3a)(BPS-F-1200)	ADVANCES AND PREPAYMENTS TO FEDERAL AGENCIES
(GAO-2-19-06a)	ADVANCES TO FEDERAL AGENCIES
(GAO2-19-06c)	PREPAYMENTS TO FEDERAL AGENCIES
(220-0-3b)(BPS-F-1210)	ADVANCES AND PREPAYMENTS TO PUBLIC
(GAO-2-19-06b)	ADVANCES TO PUBLIC
(GAO-2-95-03-a1)	ADVANCES TO PUBLIC - INDIVIDUALS
(GAO-2-95-03-a2)	ADVANCES TO PUBLIC - CORPORATIONS
(GAO-2-95-03-a3)	ADVANCES TO PUBLIC - FOREIGN COUNTRIES
(GAO-2-95-03-a4)	ADVANCES TO PUBLIC - STATE AND LOCAL GOVERNMENTS
(GAO-2-19-06d)	PREPAYMENTS TO PUBLIC

**INVENTORIES - PROPRIETARY**

(220-0-4e)(BPS-F-1399)	INVENTORIES - END OF PERIOD
(220-0-4a)(BPS-F-1300)	INVENTORIES - FOR AGENCY OPERATIONS

(220-1-6a1-FF)	INVENTORIES - FOR AGENCY OPERATIONS - FIFO
(220-1-6a1-LF)	INVENTORIES - FOR AGENCY OPERATIONS - LIFO
(220-1-6a1-MA)	INVENTORIES - FOR AGENCY OPERATIONS - MOVING AVERAGE
(220-1-6a1-WA)	INVENTORIES - FOR AGENCY OPERATIONS - WEIGHTED AVERAGE
(220-1-6a1-OM)	INVENTORIES - FOR AGENCY OPERATIONS - OTHER METHOD; <u>(DESCRIBE)</u>
(220-0-4b)(BPS-F-1310)	INVENTORIES - FOR SALE
(220-1-6a2-FF)	INVENTORIES - FOR SALE - FIFO
(220-1-6a2-LF)	INVENTORIES - FOR SALE - LIFO
(220-1-6a2-MA)	INVENTORIES - FOR SALE - MOVING AVERAGE
(220-1-6a2-WA)	INVENTORIES - FOR SALE - WEIGHTED AVERAGE
(220-1-6a2-OM)	INVENTORIES - FOR SALE - OTHER METHOD; . <u>(DESCRIBE)</u>
(GAO-2-70-07a)	INVENTORIES - FOR SALE - FEDERAL AGENCIES
(GAO-2-70-07b)	INVENTORIES - FOR SALE - PUBLIC
(220-0-4c)(BPS-F-1320)	INVENTORIES - STOCKPILED
(220-1-6a3-FF)	INVENTORIES - STOCKPILED - FIFO
(220-1-6a3-LF)	INVENTORIES - STOCKPILED - LIFO
(220-1-6a3-MA)	INVENTORIES - STOCKPILED - MOVING AVERAGE
(220-1-6a3-WA)	INVENTORIES - STOCKPILED - WEIGHTED AVERAGE
(220-1-6a3-OM)	INVENTORIES - STOCKPILED - OTHER METHOD; . <u>(DESCRIBE)</u>
(BPS-F-1330)	INVENTORIES - OTHER
(220-9-4d-1)	INVENTORIES - OTHER; <u>(DESCRIBE)</u>
(220-9-4d-2)	INVENTORIES - OTHER; <u>(DESCRIBE)</u>
(220-9-4d-3)	INVENTORIES - OTHER; <u>(DESCRIBE)</u>
(220-9-4d-4)	INVENTORIES - OTHER; <u>(DESCRIBE)</u>

(220-9-4d-N)	INVENTORIES - OTHER; <u>(DESCRIBE)</u>
(220-1-6a4-FF)	INVENTORIES - OTHER; <u>(DESCRIBE)</u> - FIFO
(220-1-6a4-LF)	INVENTORIES - OTHER; <u>(DESCRIBE)</u> - LIFO
(220-1-6a4-MA)	INVENTORIES - OTHER; <u>(DESCRIBE)</u> - MOVING AVERAGE
(220-1-6a4-WA)	INVENTORIES - OTHER; <u>(DESCRIBE)</u> - WEIGHTED AVERAGE
(220-1-6a4-OM)	INVENTORIES - OTHER; <u>(DESCRIBE)</u> - OTHER METHOD; <u>(DESCRIBE)</u>

**INVESTMENTS - PROPRIETARY**

(220-0-5d)(BPS-F-1499)	NET INVESTMENTS - END OF PERIOD
(220-0-5a)	NET INVESTMENTS - FEDERAL SECURITIES
(220-1-5b-1)	INVESTMENTS - FEDERAL SECURITIES - FACE AMOUNT
(220-1-5a1-1)	INVESTMENTS - FEDERAL SECURITIES - FACE AMOUNT - NONMARKETABLE
(220-1-5a2-1)	INVESTMENTS - FEDERAL SECURITIES - FACE AMOUNT - MARKETABLE
(BPS-F-1400)	INVESTMENTS - FEDERAL SECURITIES - TREASURY SECURITIES - FACE AMOUNT
S-F-1420)	INVESTMENTS - FEDERAL SECURITIES - AGENCY SECURITIES - FACE AMOUNT
(220-1-5b-4)	INVESTMENTS - FEDERAL SECURITIES - PREMIUMS AND DISCOUNTS
(220-1-5a1-4)	INVESTMENTS - FEDERAL SECURITIES - NONMARKETABLE - PREMIUMS AND DISCOUNTS
(220-1-5a2-4)	INVESTMENTS - FEDERAL SECURITIES - MARKETABLE - PREMIUMS AND DISCOUNTS
(BPS-F-1410)	INVESTMENT - FEDERAL SECURITIES - TREASURY SECURITIES - PREMIUMS AND DISCOUNTS
(BPS-F-1430)	INVESTMENT - FEDERAL SECURITIES - AGENCY SECURITIES - PREMIUMS AND DISCOUNTS

(220-1-5b-x)	INVESTMENTS - FEDERAL SECURITIES - ALLOWANCES FOR LOSSES
(220-1-5a1-x)	INVESTMENTS - FEDERAL SECURITIES - NONMARKETABLE - ALLOWANCE FOR LOSSES
(220-1-5a2-x)	INVESTMENTS - FEDERAL SECURITIES - MARKETABLE - ALLOWANCE FOR LOSSES
(220-1-5b-2)	INVESTMENTS - FEDERAL SECURITIES - MARKET VALUE
(220-1-5b1-2)	INVESTMENTS - FEDERAL SECURITIES - NONMARKETABLE - MARKET VALUE
(220-1-5b2-2)	INVESTMENTS - FEDERAL SECURITIES - MARKETABLE - MARKET VALUE
(220-0-5b)(BPS-F-1440)	NET INVESTMENTS - NON-FEDERAL SECURITIES
(220-1-5d-1)	INVESTMENTS - NON-FEDERAL SECURITIES - FACE AMOUNT
(220-1-5c1-1)	INVESTMENTS - NON-FEDERAL SECURITIES - FACE AMOUNT - <u>(DESCRIPTION OF EACH INVESTMENT)</u>
(220-1-5c2-1)	INVESTMENTS - NON-FEDERAL SECURITIES - FACE AMOUNT - <u>(DESCRIPTION OF EACH INVESTMENT)</u>
(220-1-5c3-1)	INVESTMENTS - NON-FEDERAL SECURITIES - FACE AMOUNT - <u>(DESCRIPTION OF EACH INVESTMENT)</u>
(220-1-5c4-1)	INVESTMENTS - NON-FEDERAL SECURITIES - FACE AMOUNT - <u>(DESCRIPTION OF EACH INVESTMENT)</u>
(220-1-5d-4)	INVESTMENTS - NON-FEDERAL SECURITIES - PREMIUMS AND DISCOUNTS
(220-1-5c1-4)	INVESTMENTS - NON-FEDERAL SECURITIES - PREMIUMS AND DISCOUNTS - <u>(DESCRIPTION OF EACH INVESTMENT)</u>
(220-1-5c2-4)	INVESTMENTS - NON-FEDERAL SECURITIES - PREMIUMS AND DISCOUNTS - <u>(DESCRIPTION OF EACH INVESTMENT)</u>
(220-1-5c3-4)	INVESTMENTS - NON-FEDERAL SECURITIES - PREMIUMS AND DISCOUNTS - <u>(DESCRIPTION OF EACH INVESTMENT)</u>

(220-1-5c4-4)	INVESTMENTS - NON-FEDERAL SECURITIES - PREMIUMS AND DISCOUNTS - <u>(DESCRIPTION OF EACH INVESTMENT)</u>
(220-1-5d-x)	INVESTMENTS - NON-FEDERAL SECURITIES - ALLOWANCE FOR LOSSES
(220-1-5d1-x)	INVESTMENTS - NON-FEDERAL SECURITIES - ALLOWANCE FOR LOSSES - <u>(DESCRIPTION OF EACH INVESTMENT)</u>
(220-1-5d2-x)	INVESTMENTS - NON-FEDERAL SECURITIES - ALLOWANCE FOR LOSSES - <u>(DESCRIPTION OF EACH INVESTMENT)</u>
(220-1-5d3-x)	INVESTMENTS - NON-FEDERAL SECURITIES - ALLOWANCE FOR LOSSES - <u>(DESCRIPTION OF EACH INVESTMENT)</u>
(220-1-5d4-x)	INVESTMENTS - NON-FEDERAL SECURITIES - ALLOWANCE FOR LOSSES - <u>(DESCRIPTION OF EACH INVESTMENT)</u>
(220-1-5d-2)	INVESTMENTS - NON-FEDERAL SECURITIES - MARKET VALUE
(220-1-5c1-2)	INVESTMENTS - NON-FEDERAL SECURITIES - MARKET VALUE - <u>(DESCRIPTION OF EACH INVESTMENT)</u>
(220-1-5c2-2)	INVESTMENTS - NON-FEDERAL SECURITIES - MARKET VALUE - <u>(DESCRIPTION OF EACH INVESTMENT)</u>
(220-1-5c3-2)	INVESTMENTS - NON-FEDERAL SECURITIES - MARKET VALUE - <u>(DESCRIPTION OF EACH INVESTMENT)</u>
(220-1-5c4-2)	INVESTMENTS - NON-FEDERAL SECURITIES - MARKET VALUE - <u>(DESCRIPTION OF EACH INVESTMENT)</u>
(220-0-5c1)(BPS-F-1450)	INVESTMENTS - OTHER; <u>(DESCRIBE)</u>
(220-1-5e1-1)	INVESTMENTS - OTHER; <u>(DESCRIBE)</u> - FACE AMOUNT
(220-1-5e1-4)	INVESTMENTS - OTHER; <u>(DESCRIBE)</u> - PREMIUMS AND DISCOUNTS
(220-1-5e1-X)	INVESTMENTS - OTHER; <u>(DESCRIBE)</u> - ALLOWANCE FOR LOSSES

(220-1-5e1-2)	INVESTMENTS - OTHER; <u>(DESCRIBE)</u> - MARKET VALUE
(220-1-5f-1)	TOTAL INVESTMENTS - OTHER - FACE VALUE
(220-1-5f-4)	TOTAL INVESTMENTS - OTHER - PREMIUMS AND DISCOUNTS
(220-1-5f-X)	TOTAL INVESTMENTS - OTHER - ALLOWANCE FOR LOSSES
(220-1-5f-2)	TOTAL INVESTMENTS - OTHER - MARKET VALUE
(220-1-5g-1)	TOTAL INVESTMENTS - FACE VALUE
(220-1-5g-4)	TOTAL INVESTMENTS - PREMIUMS AND DISCOUNTS
(220-1-5g-X)	TOTAL INVESTMENTS - ALLOWANCE FOR LOSSES
(220-1-5g-2)	TOTAL INVESTMENTS - MARKET VALUE

**LOANS RECEIVABLE - PROPRIETARY**

(220-0-6D)(BPS-F-1599)	LOANS RECEIVABLE, NET - END OF PERIOD
(220-0-6A) (BPS-F-1500)	LOANS RECEIVABLE - FEDERAL AGENCIES - END OF PERIOD
(220-0-6a1)	LOANS RECEIVABLE - FEDERAL AGENCIES - CURRENT
(220-0-6a2)	LOANS RECEIVABLE - FEDERAL AGENCIES - NONCURRENT
(220-0-6b)(220-9L-1A3)(220-9L-1B6)(220-9L-2C1)(BPS-F-1510)	LOANS RECEIVABLE - PUBLIC - END OF PERIOD
(GAO-2-95-03-C1)	LOANS RECEIVABLE - PUBLIC - INDIVIDUAL - END OF PERIOD
(GAO-2-95-03-C2)	LOANS RECEIVABLE - PUBLIC - CORPORATIONS - END OF PERIOD
(GAO-2-95-03-C3)	LOANS RECEIVABLE - PUBLIC - FOREIGN GOVERNMENTS - END OF PERIOD
(GAO-2-95-03-C4)	LOANS RECEIVABLE - PUBLIC - STATE AND LOCAL GOVERNMENTS - END OF PERIOD
(220-0-6b1)	LOANS RECEIVABLE - PUBLIC - CURRENT

(220-9L-6A1a)	LOANS RECEIVABLE - PUBLIC - CURRENT - NOT DELINQUENT
(220-9L-1A1a-X)	LOANS RECEIVABLE - PUBLIC - CURRENT - NOT DELINQUENT - REGULAR
(220-9L-1A1a-Y)	LOANS RECEIVABLE - PUBLIC - CURRENT - NOT DELINQUENT - LITIGATION
(220-9L-1A1a-Z)	LOANS RECEIVABLE - PUBLIC - CURRENT - NOT DELINQUENT - AUDIT
(220-9L-1A1b)(220-9L-2E1)	LOANS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT
(220-9L-1A1b-1)	LOANS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT 1-30 DAYS
(220-9L-1A1b-2)	LOANS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT 31-60 DAYS
(220-9L-1A1b-3)	LOANS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT 61-90 DAYS
(220-9L-1A1b-4)	LOANS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT 91-120 DAYS
(220-9L-1A1b-5)	LOANS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT 121-180 DAYS
(220-9L-1A1b-6)	LOANS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT 181-365 DAYS
(220-9L-1A1b-7)	LOANS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT OVER 1 YEAR-2 YEARS
(220-9L-1A1b-8)	LOANS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT OVER 2 YEARS-3 YEARS
(220-9L-1A1b-9)	LOANS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT OVER 3 YEARS

(220-9L-1A1b) and (220-9L-2E1) have also the following subdata elements:

(220-9L-2E1a)(220-9L-2F2e)	LOANS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT - JUSTICE
(220-9L-2E1b)	LOANS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT - NOT JUSTICE
(220-9L-2E1b-1)(220-9L-2E2d)	LOANS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT - COLLECTION CONTRACTORS

(220-9L-2E1b-2)(220-9L-2E3d)	LOANS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT - WORKOUT GROUPS
(220-9L-2E1b-3)(220-9A-2F1e)	LOANS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT - AGENCY COUNSEL
(220-9L-2E1b-4)	LOANS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT - SALARY OFFSET
(220-9L-2E1b-5)	LOANS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT - TAX REFUND OFFSET
(220-9L-2E1b-6)(220-9A-2E4d)	LOANS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT - ADMINISTRATIVE OFFSET
(220-9L-2E1b-7)	LOANS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT - COLLECTION ACTION SUSPENDED
(220-9L-2E1b-8)	LOANS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT - OTHERS
(220-0-6b2)	LOANS RECEIVABLE - PUBLIC - NONCURRENT
(220-0-6c)(BPS-F-1520)	ALLOWANCES FOR LOSS ON LOANS RECEIVABLE - PUBLIC - END OF PERIOD
(220-9L-1C4)	ALLOWANCES FOR LOSS ON LOANS RECEIVABLE - PUBLIC
(220-0-6cx)	ALLOWANCES FOR LOSS ON LOANS RECEIVABLE - FEDERAL AGENCIES
(220-9L-1B1)(220-9L-1B6-PY)	LOANS RECEIVABLE - PUBLIC - BEGINNING FY BALANCE
(220-9L-1B2)	NEW LOANS RECEIVABLE - PUBLIC
(220-9L-1B3)	LOANS RECEIVABLE - PUBLIC - COLLECTIONS
(220-9L-1B3-C)	LOANS RECEIVABLE - PUBLIC - CASH COLLECTIONS
(220-9L-1B3-N)	LOANS RECEIVABLE - PUBLIC - NONCASH COLLECTIONS
(220-9L-1B4)	LOANS RECEIVABLE - PUBLIC - RECLASSIFICATIONS/ADJUSTMENTS

(220-9L-1B4-1)	LOANS RECEIVABLE - PUBLIC - RECLASSIFICATIONS/ADJUSTMENTS - CORRECTION OF PREVIOUSLY REPORTED ITEMS
(220-9L-1B4-2)	LOANS RECEIVABLE - PUBLIC - RECLASSIFICATIONS/ADJUSTMENTS - RECLASSIFIED AS ACCOUNTS RECEIVABLE (OR REVERSE)
(220-9L-1B4-3)	LOANS RECEIVABLE - PUBLIC - RECLASSIFICATIONS/ADJUSTMENTS - REFUNDS OF PRIOR COLLECTIONS
(220-9L-1B5)	LOANS RECEIVABLE - PUBLIC - WRITTEN OFF
(220-9L-1C1)	ALLOWANCES FOR LOSS ON LOANS RECEIVABLE - PUBLIC - BEGINNING FY BALANCE
(220-9L-1C2)	ALLOWANCES FOR LOSS ON LOANS RECEIVABLE - PUBLIC - WRITTEN OFF
(220-9L-1C3)	ALLOWANCES FOR LOSS ON LOANS RECEIVABLE - PUBLIC - ADJUSTMENTS
(220-9L-1D3)	RESCHEDULED LOANS RECEIVABLE - PUBLIC - TOTAL
(220-9L-1D1)	RESCHEDULED LOANS RECEIVABLE - PUBLIC - CURRENT
(220-9L-1D1a)	RESCHEDULED LOANS RECEIVABLE - PUBLIC - CURRENT - NOT DELINQUENT
(220-9L-1D1b)	RESCHEDULED LOANS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT
(220-9L-1D2)	RESCHEDULED LOANS RECEIVABLE - PUBLIC - NONCURRENT
(220-9L-2A1)	NEW LOAN APPLICATIONS - PUBLIC
(220-9L-2A1a)	LOAN APPLICATIONS - PUBLIC - APPROVED
(220-9L-2A1b)	LOAN APPLICATIONS - PUBLIC - REJECTED
(220-9L-2A1c)	LOAN APPLICATIONS - PUBLIC - PENDING
(220-9L-2A3)	LOANS - REQUEST FOR RESCHEDULING
(220-9L-2A3a)	LOANS - REQUEST FOR RESCHEDULING - APPROVED
(220-9L-2A3b)	LOANS - REQUEST FOR RESCHEDULING - REJECTED
(220-9L-2A3c)	LOANS - REQUEST FOR RESCHEDULING - PENDING

(220-9L-2B1)	LOANS RECEIVABLE - PUBLIC - ELIGIBLE FOR REFERRAL
(220-9L-2B1a)	LOANS RECEIVABLE - PUBLIC - ELIGIBLE FOR REFERRAL - COMMERCIAL
(220-9L-2B1b)	LOANS RECEIVABLE - PUBLIC - ELIGIBLE FOR REFERRAL - DELINQUENT CONSUMER
(220-9L-2B2)	LOANS RECEIVABLE - PUBLIC - REFERRED
(220-9L-2B2a)	LOANS RECEIVABLE - PUBLIC - REFERRED - COMMERCIAL
(220-9L-2B2a)	LOANS RECEIVABLE - PUBLIC - REFERRED - DELINQUENT CONSUMER
(220-9L-2C1)	LOANS RECEIVABLE - LOAN CLASSIFICATION
(220-9L-2C1a)	LOANS RECEIVABLE - LOAN CLASSIFICATION - PROBLEMLESS
(220-9L-2C1b)	LOANS RECEIVABLE - LOAN CLASSIFICATION - PROGRAM STANDARD
(220-9L-2C1c)	LOANS RECEIVABLE - LOAN CLASSIFICATION - SUBSTANDARD
(220-9L-2C1d)	LOANS RECEIVABLE - LOAN CLASSIFICATION - DOUBTFUL
(220-9L-2C1e)	LOANS RECEIVABLE - LOAN CLASSIFICATION - LOSS
(220-9L-2E2a)	LOANS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT - COLLECTION CONTRACTORS - REFERRED
(220-9L-2E2b)	LOANS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT - COLLECTION CONTRACTORS - COLLECTED
(220-9L-2E2c)	LOANS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT - COLLECTION CONTRACTORS - OTHERWISE RESOLVED
(220-9L-2E3a)	LOANS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT - WORKOUT GROUP - REFERRED
(220-9L-2E3b)	LOANS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT - WORKOUT GROUP - COLLECTED
(220-9L-2E3c)	LOANS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT - WORKOUT GROUP - OTHERWISE RESOLVED
(220-9L-2E4a)	LOANS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT - ADMINISTRATIVE OFFSET - REFERRED

(220-9L-2E4b) LOANS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT  
- ADMINISTRATIVE OFFSET - COLLECTED

(220-9L-2E4c) LOANS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT  
- ADMINISTRATIVE OFFSET - OTHERWISE RESOLVED

(220-9L-2F1a)(220-9L-2E1b-3-PY)(220-9L-2F1e-PY)  
LOANS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT  
- AGENCY COUNSEL - BEGINNING OF YEAR

(220-9L-2F1b) LOANS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT  
- AGENCY COUNSEL - REFERRED

(220-9L-2F1c) LOANS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT  
- AGENCY COUNSEL - COLLECTED

(220-9L-2F1d) LOANS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT  
- AGENCY COUNSEL - OTHERWISE RESOLVED

(220-9L-2F2a) LOANS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT  
- JUSTICE - BEGINNING OF YEAR

(220-9L-2F2b) LOANS RECEIVABLE - PUBLIC - CURRENT -  
DELINQUENT - JUSTICE - REFERRED

(220-9L-2F2c) LOANS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT  
- JUSTICE - COLLECTED

(220-9L-2F2d) LOANS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT  
- JUSTICE - OTHERWISE RESOLVED

(220-9L-2G1) LOANS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT  
- INTEREST

(220-9L-2G2) LOANS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT  
- PENALTIES

220-9L-2G3) LOANS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT  
- ADMINISTRATIVE COST

(220-9L-2H1) LOANS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT  
- WRITEOFF - PENDING JUSTICE CONCURRENCE

(220-9L-2H2) LOANS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT  
- WRITEOFF - REPORTED TO INTERNAL REVENUE  
SERVICE

(220-9L-2H3) LOANS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT  
- WRITEOFF - NOT REPORTED TO INTERNAL REVENUE  
SERVICE

- (220-9L-2H4) LOANS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT  
- WRITEOFF - NOT FOR INTERNAL REVENUE SERVICE  
REPORTING
- (220-9L-2I1) LOAN ASSET SALES - PORTFOLIO VALUE SOLD
- (220-9L-2I2) LOAN ASSET SALES - GROSS PROCEEDS
- (220-9L-2I3) LOAN ASSET SALES - NET PROCEEDS

**PROPERTY, PLANT, AND EQUIPMENT - PROPRIETARY**

- (220-0-7j)(BPS-F-1699) PROPERTY, PLANT, AND EQUIPMENT - NET
  - (220-0-7a)(BPS-F-1600) STRUCTURES, FACILITIES, AND LEASEHOLD  
IMPROVEMENTS
    - (220-1-7a-3a) STRUCTURES, FACILITIES, AND LEASEHOLD  
IMPROVEMENTS - FULLY DEPRECIATED - PURCHASE  
PRICE
    - (220-1-7a-3b) STRUCTURES, FACILITIES, AND LEASEHOLD  
IMPROVEMENTS - FULLY DEPRECIATED - MARKET  
VALUE
    - (220-1-7a-4a) STRUCTURES, FACILITIES, AND LEASEHOLD  
IMPROVEMENTS - NONDEPRECIABLE - NOT  
SUBJECT TO DEPRECIATION
    - (220-1-7a-4b) STRUCTURES, FACILITIES, AND LEASEHOLD  
IMPROVEMENTS - NONDEPRECIABLE - OTHER  
REASONS, (DESCRIBE)
    - (220-1-7a-5) STRUCTURES, FACILITIES, AND LEASEHOLD  
IMPROVEMENTS - BEING DEPRECIATED -  
(DEPRECIATION METHOD) - (LIFE)
    - (220-1-7a-6a) STRUCTURES, FACILITIES, AND LEASEHOLD  
IMPROVEMENTS - NOT-IN-USE - OBSOLETE
    - (220-1-7a-6b) STRUCTURES, FACILITIES, AND LEASEHOLD  
IMPROVEMENTS - NOT-IN-USE - STORAGE
    - (220-1-7a-6c) STRUCTURES, FACILITIES, AND LEASEHOLD  
IMPROVEMENTS - NOT-IN-USE - FOR DISPOSAL
    - (220-1-7a-6d) STRUCTURES, FACILITIES, AND LEASEHOLD  
IMPROVEMENTS - NOT-IN-USE - OTHER REASON(S),  
(DESCRIBE)

(220-0-7b)(BPS-F-1610)	<b>MILITARY EQUIPMENT</b>
(220-1-7b-3a)	MILITARY EQUIPMENT - FULLY DEPRECIATED - PURCHASE PRICE
(220-1-7b-3b)	MILITARY EQUIPMENT - FULLY DEPRECIATED - MARKET VALUE
(220-1-7b-4a)	MILITARY EQUIPMENT - NONDEPRECIABLE - NOT SUBJECT TO DEPRECIATION
(220-1-7b-4b)	MILITARY EQUIPMENT - NONDEPRECIABLE - <u>OTHER REASON(S)</u>
(220-1-7b-5)	MILITARY EQUIPMENT - BEING DEPRECIATED - <u>(DEPRECIATION METHOD)</u> - <u>(LIFE)</u>
(220-1-7b-6a)	MILITARY EQUIPMENT - NOT-IN-USE - OBSOLETE
(220-1-7b-6b)	MILITARY EQUIPMENT - NOT-IN-USE - STORAGE
(220-1-7b-6c)	MILITARY EQUIPMENT - NOT-IN-USE - FOR DISPOSAL
(220-1-7b-6d)	MILITARY EQUIPMENT - NOT-IN-USE - <u>OTHER REASON(S)</u>
(220-0-7c)(BPS-F-1620)	<b>ADP SOFTWARE</b>
(220-1-7c-3a)	ADP SOFTWARE - FULLY DEPRECIATED - PURCHASE PRICE
(220-1-7c-3b)	ADP SOFTWARE - FULLY DEPRECIATED - MARKET VALUE
(220-1-7c-4a)	ADP SOFTWARE - NONDEPRECIABLE - NOT SUBJECT TO DEPRECIATION
(220-1-7c-4b)	ADP SOFTWARE - NONDEPRECIABLE - NOT SUBJECT TO DEPRECIATION - <u>OTHER REASON(S)</u> , <u>(DESCRIBE)</u>
(220-1-7c-5)	ADP SOFTWARE - BEING DEPRECIATED - <u>(DEPRECIATION METHOD)</u> - <u>(LIFE)</u>
(220-1-7c-6a)	ADP SOFTWARE - NOT-IN-USE - OBSOLETE
(220-1-7c-6b)	ADP SOFTWARE - NOT-IN-USE - STORAGE
(220-1-7c-6c)	ADP SOFTWARE - NOT-IN-USE - FOR DISPOSAL
(220-1-7c-6d)	ADP SOFTWARE - NOT-IN-USE - <u>OTHER REASON(S)</u> , <u>(DESCRIBE)</u>

(220-0-7d)(BPS-F-1630)	EQUIPMENT
(220-1-7d-3a)	EQUIPMENT - FULLY DEPRECIATED - PURCHASE PRICE
(220-1-7d-3b)	EQUIPMENT - FULLY DEPRECIATED - MARKET VALUE
(220-1-7d-4a)	EQUIPMENT - NONDEPRECIABLE - NOT SUBJECT TO DEPRECIATION
(220-1-7d-4b)	EQUIPMENT - NONDEPRECIABLE - <u>OTHER REASON(S), (DESCRIBE)</u>
(220-1-7d-5)	EQUIPMENT - BEING DEPRECIATED - <u>(DEPRECIATION METHOD)</u> - <u>(LIFE)</u>
(220-1-7d-6a)	EQUIPMENT - NOT-IN-USE - OBSOLETE
(220-1-7d-6b)	EQUIPMENT - NOT-IN-USE - STORAGE
(220-1-7d-6c)	EQUIPMENT - NOT-IN-USE - FOR DISPOSAL
(220-1-7d-6d)	EQUIPMENT - NOT-IN-USE - <u>OTHER REASON(S), (DESCRIBE)</u>
(220-0-7e)(BPS-F-1640)	ASSETS UNDER CAPITAL LEASE
(220-1-7e-3a)	ASSETS UNDER CAPITAL LEASE - FULLY DEPRECIATED - PURCHASE PRICE
(220-1-7e-3b)	ASSETS UNDER CAPITAL LEASE - FULLY DEPRECIATED - MARKET VALUE
(220-1-7e-4a)	ASSETS UNDER CAPITAL LEASE - NONDEPRECIABLE - NOT SUBJECT TO DEPRECIATION
(220-1-7e-4b)	ASSETS UNDER CAPITAL LEASE - NONDEPRECIABLE - <u>OTHER REASON(S), (DESCRIBE)</u>
(220-1-7e-5)	ASSETS UNDER CAPITAL LEASE - BEING DEPRECIATED - <u>(DEPRECIATION METHOD)</u> - <u>(LIFE)</u>
(220-1-7e-6a)	ASSETS UNDER CAPITAL LEASE - NOT-IN-USE - OBSOLETE
(220-1-7e-6b)	ASSETS UNDER CAPITAL LEASE - NOT-IN-USE - STORAGE
(220-1-7e-6c)	ASSETS UNDER CAPITAL LEASE - NOT-IN-USE - FOR DISPOSAL
(220-11-7e-6d)	ASSETS UNDER CAPITAL LEASE - NOT-IN-USE - <u>OTHER REASON(S), (DESCRIBE)</u>

(220-0-7f)	<b>OTHER FIXED ASSETS</b>
(220-1-7f-3a)	OTHER FIXED ASSETS - FULLY DEPRECIATED - PURCHASE PRICE
(220-1-7f-3b)	OTHER FIXED ASSETS - FULLY DEPRECIATED - MARKET VALUE
(220-1-7f-4a)	OTHER FIXED ASSETS - NONDEPRECIABLE - NOT SUBJECT TO DEPRECIATION
(220-1-7f-4b)	OTHER FIXED ASSETS - NONDEPRECIABLE - <u>OTHER REASON(S), (DESCRIBE)</u>
(220-1-7f-5)	OTHER FIXED ASSETS - BEING DEPRECIATED - <u>(DEPRECIATION METHOD)</u> - <u>(LIFE)</u>
(220-1-7f-6a)	OTHER FIXED ASSETS - NOT-IN-USE - OBSOLETE
(220-1-7f-6b)	OTHER FIXED ASSETS - NOT-IN-USE - STORAGE
(220-1-7f-6c)	OTHER FIXED ASSETS - NOT-IN-USE - FOR DISPOSAL
(220-1-7f-6d)	OTHER FIXED ASSETS - NOT-IN-USE - <u>OTHER REASON(S), (DESCRIBE)</u>
(220-0-7g)(BPS-F-1660)	CONSTRUCTION IN PROGRESS
(220-0-7h)(BPS-F-1670)	LAND
(220-0-7i)(BPS-F-1680)	ALLOWANCES
(GAO-2-22-08)	CAPITALIZED INTEREST COST
(GAO-2-94-18)	OTHER FIXED ASSETS - STATUES AND MONUMENTS

**OTHER ASSETS - PROPRIETARY**

(220-0-8)(BPS-F-1799)	<b>OTHER ASSETS</b>
(BPS-F-1700)	GOLD HOLDINGS OF THE U.S. GOVERNMENT
(BPS-F-1710)	SPECIAL DRAWING RIGHTS
(BPS-F-1720)	INTERNATIONAL RESERVE ASSETS
(BPS-F-1730)	SEIZED MONETARY ASSETS
(BPS-F-1730)	OTHER MISCELLANEOUS ASSETS
(220-0-8a)	OTHER ASSETS, <u>(DESCRIBE)</u>

(220-0-8b) OTHER ASSETS, (DESCRIBE)

(220-0-8c) OTHER ASSETS, (DESCRIBE)

**TOTAL ASSETS - PROPRIETARY**

(220-0-9)(BPS-F-1999) TOTAL ASSETS

**ACCOUNTS PAYABLE - PROPRIETARY**

(220-0-10c)(BPS-F-2099) ACCOUNTS PAYABLE - TOTAL

(220-0-10a)(BPS-F-2000) ACCOUNTS PAYABLE - FEDERAL

(220-0-10b)(BPS-F-2010) ACCOUNTS PAYABLE - PUBLIC

**INTEREST PAYABLE - PROPRIETARY**

(220-0-11c)(BPS-F-2199) INTEREST PAYABLE - TOTAL

(220-0-11a)(BPS-F-2100) INTEREST PAYABLE - FEDERAL

(220-0-11b)(BPS-F-2110) INTEREST PAYABLE - PUBLIC

**ACCRUED PAYROLL AND BENEFITS - PROPRIETARY**

(220-0-12)(BPS-F-2299) ACCRUED PAYROLL AND BENEFITS

**ACCRUED UNFUNDED ANNUAL LEAVE - PROPRIETARY**

(220-0-13)(BPS-F-2399) ACCRUED UNFUNDED ANNUAL LEAVE

**UNEARNED REVENUES (ADVANCES) - PROPRIETARY**

(220-0-14c)(BPS-F-2499) UNEARNED REVENUES (ADVANCES) - TOTAL

(220-0-14a)(BPS-F-2400) UNEARNED REVENUES (ADVANCES) - FEDERAL

(220-0-14b)(BPS-F-2410) UNEARNED REVENUES (ADVANCES) - PUBLIC

**DEPOSIT FUNDS - PROPRIETARY**

(220-0-15)(BPS-F-2599) DEPOSIT FUNDS

**DEBT ISSUED UNDER BORROWING AUTHORITY - PROPRIETARY**

(220-0-16d)(220-1-10d)(BPS-F-2699)  
DEBT ISSUED UNDER BORROWING AUTHORITY

(220-0-16a)(220-1-10a-4)(BPS-F-2600)  
GROSS FEDERAL DEBT - END OF PERIOD

(220-1-10a-1) GROSS FEDERAL DEBT - BEGINNING OF PERIOD

(220-1-10a-2) GROSS FEDERAL DEBT - NEW BORROWINGS

(220-1-10a-3) GROSS FEDERAL DEBT - REPAYMENTS

(220-1-10a-5) GROSS FEDERAL DEBT - REFINANCING

(220-0-16b)(220-1-10b-4) TOTAL INTRAGOVERNMENTAL DEBT - END OF PERIOD

(220-1-10b-1d)(BPS-F-2615) BORROWINGS FROM THE TREASURY - END OF PERIOD

(220-1-10b-1a) BORROWINGS FROM THE TREASURY - BEGINNING OF PERIOD

(220-1-10b-1b) BORROWINGS FROM THE TREASURY - NEW BORROWINGS

(220-1-10b-1c) BORROWINGS FROM THE TREASURY - REPAYMENTS

(220-1-10b-1e) BORROWING FROM THE TREASURY - REFINANCING

(220-1-10b-2d)(BPS-F-2610) BORROWINGS FROM THE FEDERAL FINANCING BANK - END OF THE PERIOD

(220-1-10b-2a) BORROWINGS FROM THE FEDERAL FINANCING BANK - BEGINNING OF PERIOD

(220-1-10b-2b) BORROWINGS FROM THE FEDERAL FINANCING BANK - NEW BORROWINGS

(220-1-10b-2c) BORROWINGS FROM THE FEDERAL FINANCING BANK - REPAYMENTS

(220-1-10b-2e) BORROWINGS FROM THE FEDERAL FINANCING BANK - REFINANCING

(220-1-10b-3d)	BORROWINGS FROM OTHER FEDERAL AGENCIES - END OF PERIOD
(220-1-10b-3a)	BORROWINGS FROM OTHER FEDERAL AGENCIES - BEGINNING OF PERIOD
(220-1-10b-3b)	BORROWINGS FROM OTHER FEDERAL AGENCIES - NEW BORROWINGS
(220-1-10b-3c)	BORROWING FROM OTHER FEDERAL AGENCIES - REPAYMENTS
(220-1-10b-3e)	BORROWINGS FROM OTHER FEDERAL AGENCIES - REFINANCING
(220-0-16c)(BPS-F-2620)	OTHER DEBT - END OF THE PERIOD
(220-1-10c-1)	OTHER DEBT - END OF THE PERIOD - <u>(DESCRIBE)</u>
(220-1-10c-2)	OTHER DEBT - END OF THE PERIOD - <u>(DESCRIBE)</u>
(220-1-10c-3)	OTHER DEBT - END OF THE PERIOD - <u>(DESCRIBE)</u>
(220-1-10c-N)	OTHER DEBT - END OF THE PERIOD - <u>(DESCRIBE)</u>

**ACTUARIAL LIABILITIES - PROPRIETARY**

(220-0-17c)(BPS-F-2799)	TOTAL ACTUARIAL LABILITIES
(220-0-17a)(220-1-9a-2)(BPS-F-2700)	ACTUARIAL LIABILITIES - FEDERAL EMPLOYEE PENSION PLAN
(220-1-9a-4)	ACTUARIAL LIABILITIES - FEDERAL EMPLOYEE PENSION PLAN - ASSETS AVAILABLE
(220-0-17b)(220-1-9b-2)(BPS-F-2710)	ACTUARIAL LIABILITIES - INSURANCE AND ANNUITY PROGRAM
(220-1-9b-4)	ACTUARIAL LIABILITIES - INSURANCE AND ANNUITY PROGRAM - ASSETS AVAILABLE
(220-0-17X)(220-1-9c-1)	ACTUARIAL LIABILITIES - SOCIAL SECURITY TRUST FUNDS
(220-1-9c-3)	ACTUARIAL LIABILITIES - SOCIAL SECURITY TRUST FUNDS - ASSETS AVAILABLE

**TOTAL OTHER LIABILITIES - PROPRIETARY**

(220-0-18e)(BPS-F-2899)	TOTAL OTHER LIABILITIES
(220-0-18a)	OTHER LIABILITIES; <u>(DESCRIBE)</u>
(220-0-18b)	OTHER LIABILITIES; <u>(DESCRIBE)</u>
(220-0-18c)	OTHER LIABILITIES; <u>(DESCRIBE)</u>
(220-0-18N)	OTHER LIABILITIES; <u>(DESCRIBE)</u>

**TOTAL LIABILITIES - PROPRIETARY**

(220-0-19)(BPS-F-2999)	TOTAL LIABILITIES
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**EQUITY - PROPRIETARY**

(220-0-20c)(BPS-F-3099)	NET UNEXPENDED FINANCED BUDGET AUTHORITY
(220-0-20a)(220-1-11c)(BPS-F-3000)	UNEXPENDED APPROPRIATIONS
(220-1-11a)	UNEXPENDED APPROPRIATIONS - UNOBLIGATED
•     (220-1-11b-1)	UNEXPENDED APPROPRIATIONS - UNDELIVERED ORDERS - FEDERAL
(220-1-11b-2)	UNEXPENDED APPROPRIATIONS - UNDELIVERED ORDERS - PUBLIC
(220-0-20b)(BPS-F-3010)	UNFILLED CUSTOMER ORDERS (FEDERAL)
(220-1-12d)	UNFINANCED BUDGET AUTHORITY
(220-1-12a)	UNFINANCED BUDGET AUTHORITY - CONTRACT AUTHORITY
(220-1-12b)	UNFINANCED BUDGET AUTHORITY - BORROWING AUTHORITY
(220-1-12c)	UNFINANCED BUDGET AUTHORITY - UNFILLED CUSTOMER ORDERS (FEDERAL)
(220-0-21)(BPS-F-3199)	INVESTED CAPITAL
(220-0-22d)(BPS-F-3299)	REVOLVING FUND BALANCE (TYPE 1 REPORTING ENTITY) - END OF PERIOD

(220-0-22a)(BPS-F-3200)    REVOLVING FUND BALANCE - APPROPRIATED CAPITAL  
(220-0-22b)(BPS-F-3210)    REVOLVING FUND BALANCE - CUMULATIVE RESULTS  
(220-0-22c)(BPS-F-3220)    REVOLVING FUND BALANCE - DONATED CAPITAL  
(220-0-23)(BPS-F-3399)      TRUST FUND BALANCE

**TOTAL EQUITY - PROPRIETARY**

(220-0-24)(BPS-F-3999)      TOTAL EQUITY

**TOTAL LIABILITIES AND EQUITY - PROPRIETARY**

(220-0-25)                      TOTAL LIABILITIES AND EQUITY

**REPORT ON OPERATIONS - PROPRIETARY**

(221-6)	TOTAL FINANCING SOURCES
(221-1)	ACCRUED EXPENDITURES
(221-2-c)(BPS-F-0191)	REVENUE
(221d-2-a)	REVENUE - FEDERAL SOURCES
(221-2-b)	REVENUE - PUBLIC SOURCES
(BPS-F-0111)	REVENUE - PROGRAM, <u>(DESCRIBE)</u>
(BPS-F-0121)	REVENUE - PROGRAM, <u>(DESCRIBE)</u>
(BPS-F-0131)	REVENUE - PROGRAM, <u>(DESCRIBE)</u>
(BPS-F-01N1)	REVENUE - PROGRAM, <u>(DESCRIBE)</u>
(221-3)	GOVERNMENTAL RECEIPTS
(221-4-e)	OTHER FINANCING SOURCES
(221-4-a)	OTHER FINANCING SOURCE - <u>(DESCRIBE)</u>
(221-4-b)	OTHER FINANCING SOURCE - <u>(DESCRIBE)</u>
(221-4-c)	OTHER FINANCING SOURCE - <u>(DESCRIBE)</u>
(221-4-d)	OTHER FINANCING SOURCE - <u>(DESCRIBE)</u>
(221-5)	RECEIPTS RETURNED TO TREASURY
(221-12)(BPS-F-0192)	TOTAL OPERATING EXPENSES
(221-8)	OPERATING/PROGRAM EXPENSES - FUNDED
(221-9d)	INTEREST EXPENSE - FUNDED
(221-9-a)	INTEREST EXPENSE - FUNDED - FEDERAL FINANCING BANK/TREASURY BORROWING
(221-9-b)	INTEREST EXPENSE - FUNDED - FEDERAL SECURITIES
(221-9-c1)	INTEREST EXPENSE - FUNDED - OTHER - <u>(DESCRIBE)</u>
(221-9-c2)	INTEREST EXPENSE - FUNDED - OTHER - <u>(DESCRIBE)</u>
(221-9-c3)	INTEREST EXPENSE - FUNDED - OTHER - <u>(DESCRIBE)</u>
(221-9-c4)	INTEREST EXPENSE - FUNDED - OTHER - <u>(DESCRIBE)</u>

(221-10-e)	OTHER EXPENSES - FUNDED
(221-10-a)(GAO-2-87-02)	OTHER EXPENSES - FUNDED - FEDERAL CONTRIBUTION TO EMPLOYEE PENSION FUNDS
(221-10-b)(GAO-2-87-02)	OTHER EXPENSES - FUNDED - PERSONNEL COMPENSATION AND EMPLOYEE BENEFITS
(221-10-c)	OTHER EXPENSES - FUNDED - <u>(DESCRIBE)</u>
(221-10-d)	OTHER EXPENSES - FUNDED - <u>(DESCRIBE)</u>
(221-11)	UNFUNDED EXPENSES
(BPS-F-0112)	EXPENSE - PROGRAM, <u>(DESCRIBE)</u>
(BPS-F-0122)	EXPENSE - PROGRAM, <u>(DESCRIBE)</u>
(BPS-F-0132)	EXPENSE - PROGRAM, <u>(DESCRIBE)</u>
(BPS-F-01N2)	EXPENSE - PROGRAM, <u>(DESCRIBE)</u>
(221-13)	NET RESULTS BEFORE ADJUSTMENTS
(221-14)	CAPITAL EXPENDITURES
(221-15)	EXTRAORDINARY ITEMS
(221-15a)	EXTRAORDINARY ITEMS - <u>(DESCRIBE)</u>
(221-15b)	EXTRAORDINARY ITEMS - <u>(DESCRIBE)</u>
(221-15c)	EXTRAORDINARY ITEMS - <u>(DESCRIBE)</u>
(221-15N)	EXTRAORDINARY ITEMS - <u>(DESCRIBE)</u>
(221-16)	NET RESULTS
(BPS-F-0199)	TOTAL INCOME OR LOSS (-)
(BPS-F-0119)	INCOME OR LOSS (-) - PROGRAM, <u>(DESCRIBE)</u>
(BPS-F-0119)	INCOME OR LOSS (-) - PROGRAM, <u>(DESCRIBE)</u>
(BPS-F-0119)	INCOME OR LOSS (-) - PROGRAM, <u>(DESCRIBE)</u>
(BPS-F-0119)	INCOME OR LOSS (-) - PROGRAM, <u>(DESCRIBE)</u>

**RECONCILIATION - EXPENSES TO DISBURSEMENTS - PROPRIETARY**

(221-12)(223-1)	TOTAL OPERATING EXPENSES - REPORTING ENTITY
(223-2a)	CAPITAL EXPENDITURES
(223-2b)	(INCREASE)/DECREASE IN ACCOUNTS PAYABLE
(223-2c)	INCREASE/(DECREASE) IN INVENTORIES
(221-11)(223-2d)	ACCRUED EXPENSES NOT REQUIRING OUTLAYS
(223-4)	OFFSETTING COLLECTIONS CREDITED
(223-5)	NET DISBURSEMENTS - REPORTING ENTITY

**CASH FLOW - PROPRIETARY**

(222-1)	FUND BALANCES WITH TREASURY AND CASH, BEGINNING OF PERIOD
(222-2h)	TOTAL SOURCES OF FUNDS
(222-2a)	SOURCES OF FUNDS - INCREASE IN DEBT
(222-2b)	SOURCES OF FUNDS - APPROPRIATIONS
(222-2c)	SOURCES OF FUNDS - REVENUE - NOT RETURNED TO TREASURY
(222-2d)	SOURCES OF FUNDS - PROCEEDS FROM SALE OF ASSETS
(222-2e)	SOURCES OF FUNDS - INCREASE IN PAYABLES
(222-2f)	SOURCES OF FUNDS - DECREASE IN RECEIVABLES AND ADVANCES
(222-2g)	SOURCES OF FUNDS - OTHER
(222-2g-1)	SOURCES OF FUNDS - OTHER - <u>(DESCRIBE)</u>
(222-2g-2)	SOURCES OF FUNDS - OTHER ( <u>(DESCRIBE)</u>
(222-2g-3)	SOURCES OF FUNDS - OTHER - <u>(DESCRIBE)</u>
(222-2g-4)	SOURCES OF FUNDS - OTHER - <u>(DESCRIBE)</u>
(222-3g)	TOTAL APPLICATION OF FUNDS
(222-3a)	APPLICATION OF FUNDS - OPERATING EXPENSES
(222-3b)	APPLICATION OF FUNDS - EXPENSES NOT REQUIRING OUTLAYS
(222-3c)	APPLICATION OF FUNDS - INCREASE IN INVESTMENTS
(222-3d)	APPLICATION OF FUNDS - INCREASE IN INVENTORY
(222-3e)	APPLICATION OF FUNDS - PURCHASE OF PROPERTY, PLANT, AND EQUIPMENT
(222-3f)	APPLICATION OF FUNDS - OTHERS
(222-3f-1)	APPLICATION OF FUNDS - OTHERS - <u>(DESCRIBE)</u>
(222-3f-2)	APPLICATION OF FUNDS - OTHERS - <u>(DESCRIBE)</u>
(222-3f-3)	APPLICATION OF FUNDS - OTHERS - <u>(DESCRIBE)</u>

(222-3f-4) APPLICATION OF FUNDS - OTHERS - (DESCRIBE)  
(222-4) FUND BALANCE WITH TREASURY AND CASH - END OF  
PERIOD

**COMMITMENTS AND CONTINGENCIES - GENERAL**

(220-1-13a-1)	GUARANTEED OR INSURED LOANS - IN FORCE
(220-1-13a-2)	GUARANTEED OR INSURED LOANS - COMMITMENTS
(220-1-13a-3)	GUARANTEED OR INSURED LOANS - UNDELIVERED ORDERS
(220-1-13b-1)	INSURANCE PROGRAMS - IN FORCE
(220-1-13b-2)	INSURANCE PROGRAMS - COMMITMENTS
(220-1-13b-3)	INSURANCE PROGRAMS - UNDELIVERED ORDERS
(220-1-13c-1)	INDEMNITY AGREEMENTS - IN FORCE
(220-1-13c-2)	INDEMNITY AGREEMENTS - UNDELIVERED ORDERS
(220-1-13d-1)	UNADJUDICATED CLAIMS
(220-1-13d-2)	UNADJUDICATED CLAIMS - UNDELIVERED ORDERS
(220-1-13e-1)	COMMITMENTS TO INTERNATIONAL INSTITUTIONS
(220-1-13f-1)	OTHER COMMITMENTS AND CONTINGENCIES - <u>(DESCRIBE)</u>
(220-1-13g)	ACCRUAL FOR LOSS CONTINGENCIES
(220-1-14)	OTHER DISCLOSURES - <u>(DESCRIBE)</u>

**REPORT ON GUARANTEED LOANS DUE FROM THE PUBLIC**

(220-8-1A-1)	GUARANTEED LOANS - OUTSTANDING - BEGINNING OF YEAR
(220-8-1A-1a)	GUARANTEED LOANS - OUTSTANDING - BEGINNING OF YEAR - AGENCY LIABILITY
(220-8-1A-1b)	GUARANTEED LOANS - OUTSTANDING - BEGINNING OF YEAR - LENDER LIABILITY
(220-8-1A-2)	NEW GUARANTEED LOANS
(220-8-1A-3)	GUARANTEED LOANS - REPAYMENTS
(220-8-1A-4)	GUARANTEED LOANS - PREPAYMENTS
(220-8-1A-5)	GUARANTEED LOANS - ADJUSTMENTS
(220-8-1A-5a)	GUARANTEED LOANS - TERMINATED
(220-8-1A-5b)	GUARANTEED LOANS - OTHER ADJUSTMENTS
(220-8-1A-6)(220-8-1B-1)	GUARANTEED LOANS - OUTSTANDING - END OF PERIOD
(220-8-1A-6a)	GUARANTEED LOANS - OUTSTANDING - END OF PERIOD - AGENCY LIABILITY
(220-8-1A-6b)	GUARANTEED LOANS - OUTSTANDING - END OF PERIOD - LENDER LIABILITY
(220-8-1B-1a)	GUARANTEED LOANS - OUTSTANDING - END OF PERIOD - PROBLEMLESS
(220-8-1B-1b)	GUARANTEED LOANS - OUTSTANDING - END OF PERIOD - PROGRAM STANDARD (COMMERCIAL ONLY)
(220-8-1B-1c)	GUARANTEED LOANS - OUTSTANDING - END OF PERIOD - SUBSTANDARD
(220-8-1B-1d)	GUARANTEED LOANS - OUTSTANDING - END OF PERIOD - DOUBTFUL (COMMERCIAL ONLY)
(220-8-1B-1e)	GUARANTEED LOANS - OUTSTANDING - END OF PERIOD - LOSS
(220-8-1B-2)	GUARANTEED LOANS - DEFAULT ESTIMATE
(220-8-2A-1)	GUARANTEED LOANS - TOTAL - DELINQUENT
(220-8-2A-1a)	GUARANTEED LOANS - DELINQUENT 1-30 DAYS
(220-8-2A-1b)	GUARANTEED LOANS - DELINQUENT 31-60 DAYS

(220-8-2A-1c)	GUARANTEED LOANS - DELINQUENT 61-90 DAYS
(220-8-2A-1d)	GUARANTEED LOANS - DELINQUENT 91-120 DAYS
(220-8-2A-1e)	GUARANTEED LOANS - DELINQUENT 121-180 DAYS
(220-8-2A-1f)	GUARANTEED LOANS - DELINQUENT 181- 365 DAYS
(220-8-2A-1g)	GUARANTEED LOANS - DELINQUENT OVER 1 YEAR
(220-8-2B-1)	GUARANTEED LOANS - WORKOUT/RESCHEDULING
(220-8-2B-2)	GUARANTEED LOANS - LITIGATION
(220-8-2B-3)	GUARANTEED LOANS - FORECLOSURE
(220-8-2B-4)	GUARANTEED LOANS - LIQUIDATION
(220-8-3A-1)	GUARANTEED LOANS - OUTSTANDING CLAIMS - BEGINNING OF YEAR
(220-8-3A-2)	GUARANTEED LOANS - CLAIMS FILED
(220-8-3A-3)	GUARANTEED LOANS - CLAIMS DENIED, ADJUSTED, REDUCED)
(220-8-3A-4)	GUARANTEED LOANS - CLAIMS PAID
(220-8-3A-4a)	GUARANTEED LOANS - CLAIMS PAID - FOR FULL OUTSTANDING GUARANTEE
(220-8-3A-4b)	GUARANTEED LOANS - CLAIMS PAID - FOR BALANCE AFTER LITIGATION
(220-8-3A-4c)	GUARANTEED LOANS - CLAIMS PAID - FOR LENDER COSTS AND INTEREST
(220-8-3A-5)	GUARANTEED LOANS - OUTSTANDING CLAIMS - END OF PERIOD
(220-8-3B-1)	NEW DEFAULTED GUARANTEED LOANS RECEIVABLE
(220-8-3B-1a)	NEW DEFAULTED GUARANTEED LOANS RECEIVABLE - ASSIGNED IN FULL
(220-8-3B-1b)	NEW DEFAULTED GUARANTEED LOANS RECEIVABLE - DEFICIENCY
(220-8-3C-1)	REAL PROPERTY INVENTORY (THROUGH GUARANTEED LOANS) - OUTSTANDING - BEGINNING OF YEAR
(220-8-3C-2)	REAL PROPERTY - ACQUIRED

(220-8-3C-3)	REAL PROPERTY - LIQUIDATED
(220-8-3C-4)	REAL PROPERTY - ADJUSTMENTS
(220-8-3C-5)	REAL PROPERTY INVENTORY (THROUGH GUARANTEED LOANS) - OUTSTANDING - END OF PERIOD
(220-8-3C-5a)	REAL PROPERTY INVENTORY - SINGLE FAMILY HOUSING
(220-8-3C-5b)	REAL PROPERTY INVENTORY - MULTI-FAMILY HOUSING
(220-8-3C-5c)	REAL PROPERTY INVENTORY - LAND
(220-8-3C-5d)	REAL PROPERTY INVENTORY - FARMS
(220-8-3C-5e)	REAL PROPERTY INVENTORY - COMMERCIAL PROPERTIES
(220-8-3C-5f)	REAL PROPERTY INVENTORY - OTHERS
(220-8-4A-2c)	GUARANTEED LOANS - LENDER APPLICATION FEES
(220-8-4A-3c)	GUARANTEED LOANS - LENDER RECERTIFICATION FEES
(220-8-4B-1a)	GUARANTEED LOANS - LENDER PENALTIES ASSESSED
(220-8-4B-1b)	GUARANTEED LOANS - LENDER PENALTIES COLLECTED

PROPRIETARY ACCOUNT INFORMATION  
INVENTORY OF CENTRAL AGENCY REQUIREMENTS  
FOR FINANCIAL INFORMATION —  
STANDARD TERMS AND DEFINITIONS

**REPORTS ON FINANCIAL POSITION AND ACTIVITIES**  
**LISTING OF STANDARD DATA ELEMENTS AND DESCRIPTIONS**

**REPORT ON FINANCIAL POSITION**

**CASH - PROPRIETARY**

(220-0-1d)(220-1-3)(222-4)(BPS-F-1099)  
FUND BALANCES WITH TREASURY AND CASH - END OF  
PERIOD

Amount representing the aggregate of Fund Balance with Treasury, Cash and Foreign Currency of the reporting entity as of the end of the reporting period.

(220-0-1a)(BPS-F-1000) FUND BALANCE(S) WITH TREASURY

Amount of all fund account balances with Treasury of the reporting entity and represents the funds available for disbursements resulting from appropriation (including "available" special and trust fund receipts), reappropriation, continuing resolution, advances from outside sources, transfers, allocations, authorized reimbursements, and refunds. This amount includes balances in deposit funds, transfer appropriation accounts from other agencies, and clearing accounts.

(220-1-1b) FUND BALANCE WITH TREASURY

Amount of each individual account balance including each deposit fund account and transfer appropriation account but excluding clearing accounts.

(220-1-1c) BALANCE IN CLEARING ACCOUNT

Amount of individual balance in each clearing account of the reporting entity.

(220-0-1b)(220-1-2d)(BPS-F-1010)  
CASH

Amount of all cash resources under the control of the reporting entity, including coins, U.S. currency, purchased foreign currency, negotiable instruments (such as checks) and amounts on deposit with financial institutions. At year-end, this amount should agree with the total of (2108-COL06-921) OTHER AUTHORIZATIONS - PETTY CASH or (STACC-650-1218/1219) CASH IN CUSTODY OF GOVERNMENT CASHIER, (224-3-L4) UNDEPOSITED COLLECTIONS, and any other cash holdings reported as different categories (SGL 1190) OTHER CASH.

(220-1-2b) RESTRICTED CASH

Total amount of cash holdings which are restricted in terms of availability for agency use, including all restrictions.

(220-1-2a1)                      RESTRICTED CASH - TYPE OF RESTRICTION;  
  (DESCRIBE)\_\_\_\_\_

Amount of cash holdings which are restricted in terms of availability for agency use;  
describe each restriction and report separately.

(220-1-2a2)                      RESTRICTED CASH - TYPE OF RESTRICTION;  
  (DESCRIBE)\_\_\_\_\_

Amount of cash holdings which are restricted in terms of availability for agency use;  
describe each restriction and report separately.

(220-1-2a3)                      RESTRICTED CASH - TYPE OF RESTRICTION;  
  (DESCRIBE)\_\_\_\_\_

Amount of cash holdings which are restricted in terms of availability for agency use;  
describe each restriction and report separately.

(220-1-2a4)                      RESTRICTED CASH - TYPE OF RESTRICTION;  
  (DESCRIBE)\_\_\_\_\_

Amount of cash holdings which are restricted in terms of availability for agency use;  
describe each restriction and report separately.

(220-1-2a5)                      RESTRICTED CASH - TYPE OF RESTRICTION;  
  (DESCRIBE)\_\_\_\_\_

Amount of cash holdings which are restricted in terms of availability for agency use;  
describe each restriction and report separately.

(220-1-2c)                      UNRESTRICTED CASH

Amount of all cash holdings with no restrictions in terms of availability for agency use.

(220-0-1c)(BPS-F-1020)      FOREIGN CURRENCY - NET

Amount, in U.S. dollar equivalent, of balances of nonpurchased foreign currencies (e.g., receipts under Public Law 83-480) in foreign currency fund accounts in the Treasury or agency and nonpurchased foreign currency on hand. It represents (220-1-1d) minus (220-1-1e). GAO-2-56-07 requires a footnote disclosure for (1) any restrictions on the use or actual conversion of assets denominated in foreign currencies and (2) the effects of exchange rate changes that occur after the end of the period but before the financial statements are prepared.

(220-1-1d)                      FOREIGN CURRENCY FUNDS - GROSS

Amount in U.S. dollar equivalent of all foreign currency holdings.

220-1-1e)                      FOREIGN CURRENCY ALLOWANCE

Amount in U.S. dollar equivalent of all purchased foreign currency.

(220-1-4-1)                      TRANSFER APPROPRIATION  
 (220-1-4-2)                      TRANSFER APPROPRIATION  
 (220-1-4-3)                      TRANSFER APPROPRIATION  
 (220-1-4-4)                      TRANSFER APPROPRIATION  
 (220-1-4-N)                      TRANSFER APPROPRIATION

Amount of transfer appropriation to be reported by the "parent" account with identification as to each "parent" account and the receiving transfer appropriation account. This should be the sum of transfer appropriation transactions reported on SF 1151s for each transfer appropriation account during the year. (See data element 1151-83 and 1151-93.)

**ACCOUNTS RECEIVABLE - PROPRIETARY**

(220-0-2d)(BPS-F-1199)      ACCOUNTS RECEIVABLE, NET - END OF PERIOD

Amount of all accounts receivable minus allowances for uncollectible accounts. Accounts receivable represent amounts due from others when the right to receive funds accrues from the performance of services, delivery of goods, discovery of erroneous payments, imposition of legal or regulatory changes (e.g., penalties), or passage of time for interest income. This amount excludes advances or prepayments to others.

(220-0-2a)(BPS-F-1100)      ACCOUNTS RECEIVABLE - FEDERAL AGENCIES - END OF PERIOD

Amount of receivables due from other Federal Government agencies at the end of the reporting period.

(220-0-2a1)                      ACCOUNTS RECEIVABLE - FEDERAL AGENCIES - CURRENT

Amount of receivables due from other Federal Government agencies within the 12 months following the reporting period including receivables that are past due.

(220-0-2a2)                      ACCOUNTS RECEIVABLE - FEDERAL AGENCIES - NONCURRENT

Amount of receivables due from other Federal Government agencies after the 12 months following the reporting period.

(220-0-2b)(220-9A-1A3)(220-9A-1B6)(BPS-F-1110)      ACCOUNTS RECEIVABLE - PUBLIC - END OF PERIOD

Amount of receivables arising from sales of goods and services and other receivables owed the Federal Government from operations involving the public at the end of the reporting period.



(220-9A-1A1a-Z)                    ACCOUNTS RECEIVABLE - PUBLIC - CURRENT  
- NOT DELINQUENT - AUDIT

Amount of nondelinquent, current receivables due from the public during the 12 months following the reporting period that resulted from audit findings, even if the decision to collect is subject to administrative appeal or litigation.

(220-9A-1A1b)(220-9A-2E1) ACCOUNTS RECEIVABLE - PUBLIC - CURRENT -  
DELINQUENT

Amount of delinquent or past-due accounts receivable from other than Federal Government agencies. When the full amount of the account is formally due and declared payable, the entire amount of the account and related interest are reported as delinquent. (For the following aging categories, three subdata elements for "Regular," "Litigation," and "Audit," when applicable, are required. These will have suffix "X," "Y," or "Z," respectively; e.g., 220-9A-1A1b-1X.

(220-9A-1A1b-1)                    ACCOUNTS RECEIVABLE - PUBLIC - CURRENT  
- DELINQUENT 1-30 DAYS

(220-9A-1A1b-2)                    ACCOUNTS RECEIVABLE - PUBLIC - CURRENT  
- DELINQUENT 31-60 DAYS

(220-9A-1A1b-3)                    ACCOUNTS RECEIVABLE - PUBLIC - CURRENT  
- DELINQUENT 61-90 DAYS

(220-9A-1A1b-4)                    ACCOUNTS RECEIVABLE - PUBLIC - CURRENT  
- DELINQUENT 91-120 DAYS

(220-9A-1A1b-5)                    ACCOUNTS RECEIVABLE - PUBLIC - CURRENT  
- DELINQUENT 121-180 DAYS

(220-9A-1A1b-6)                    ACCOUNTS RECEIVABLE - PUBLIC - CURRENT  
- DELINQUENT 181-365 DAYS

(220-9A-1A1b-7)                    ACCOUNTS RECEIVABLE - PUBLIC - CURRENT  
- DELINQUENT OVER 1 YEAR-2 YEARS

(220-9A-1A1b-8)                    ACCOUNTS RECEIVABLE - PUBLIC - CURRENT  
- DELINQUENT OVER 2 YEARS-3 YEARS

(220-9A-1A1b-9)                    ACCOUNTS RECEIVABLE - PUBLIC - CURRENT  
- DELINQUENT OVER 3 YEARS

(220-9A-1A1b) and (220-9A-2E1) have also the following subdata elements:

(220-9A-2E1a)(220-9A-2F2e)                    ACCOUNTS RECEIVABLE - PUBLIC - CURRENT  
- DELINQUENT - JUSTICE

Amount of delinquent accounts receivable currently outstanding that were referred to the Department of Justice, including those being worked on by special attorneys.

(220-9A-2E1b) ACCOUNTS RECEIVABLE - PUBLIC - CURRENT  
- DELINQUENT - NOT JUSTICE

Amount of accounts for all outstanding delinquent accounts receivable under agency control. An item may be reported in **more** than one of the following eight categories.

(220-9A-2E1b-1)(220-9A-2E2d)  
ACCOUNTS RECEIVABLE - PUBLIC - CURRENT  
- DELINQUENT - COLLECTION CONTRACTORS

Amount of delinquent accounts receivable outstanding at all collection contractors (GSA debt collection contractors and agency collection contractors).

(220-9A-2E1b-2)(220-9A-2E3d)  
ACCOUNTS RECEIVABLE - PUBLIC - CURRENT  
- DELINQUENT - WORKOUT GROUPS

Amount of delinquent accounts receivable outstanding at agency internal workout groups.

(220-9A-2E1b-3)(220-9A-2F1e)  
ACCOUNTS RECEIVABLE - PUBLIC - CURRENT  
- DELINQUENT - AGENCY COUNSEL

Amount of delinquent accounts receivable outstanding at the agency counsels.

(220-9A-2E1b-4) ACCOUNTS RECEIVABLE - PUBLIC - CURRENT  
- DELINQUENT - SALARY OFFSET

Amount of delinquent accounts receivable referred to an employing agency for salary offset and accounts on which offset is underway.

(220-9A-2E1b-5) ACCOUNTS RECEIVABLE - PUBLIC - CURRENT  
- DELINQUENT - TAX REFUND OFFSET

Amount of delinquent accounts receivable actually referred to IRS for tax refund offset and accounts for which offset is underway.

(220-9A-2E1b-6)(220-9A-2E4d)  
ACCOUNTS RECEIVABLE - PUBLIC - CURRENT  
- DELINQUENT - ADMINISTRATIVE OFFSET

Amount of delinquent accounts receivable referred for administrative offset and accounts on which offset is underway.

(220-9A-2E1b-7) ACCOUNTS RECEIVABLE - PUBLIC - CURRENT  
- DELINQUENT - COLLECTION ACTION  
SUSPENDED

Amount of delinquent accounts receivable where collection action has been suspended by the agency (4 CFR 104.2) and are now back in agency control. Examples include inability to locate debtor, financial condition of the debtor, or debtor's request for waiver or administrative review.



(220-9A-1B3-N)                      ACCOUNTS RECEIVABLE - PUBLIC - NONCASH  
COLLECTIONS

Amount of noncash collections made on accounts receivable from the public to date during the fiscal year.

(220-9A-1B4)                      ACCOUNTS RECEIVABLE - PUBLIC -  
RECLASSIFICATIONS/ADJUSTMENTS

Amount of reclassifications or adjustments to accounts receivable from the public. A minus (-) sign is used when appropriate.

(220-9A-1B4-1)                      ACCOUNTS RECEIVABLE - PUBLIC -  
RECLASSIFICATIONS/ADJUSTMENTS - CORRECTION  
OF PREVIOUSLY REPORTED ITEMS

(220-9A-1B4-2)                      ACCOUNTS RECEIVABLE - PUBLIC -  
RECLASSIFICATIONS/ADJUSTMENTS -  
RECLASSIFIED AS LOAN RECEIVABLE (OR REVERSE)

(220-9A-1B4-3)                      ACCOUNTS RECEIVABLE - PUBLIC -  
RECLASSIFICATION/ADJUSTMENTS - REFUNDS OF  
PRIOR COLLECTIONS

(220-9A-1B5)                      ACCOUNTS RECEIVABLE - PUBLIC - WRITTEN OFF

Amount of all uncollectible accounts receivable from the publicly written off to date during the fiscal year.

(220-9A-1C1)                      ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE -  
PUBLIC - BEGINNING FY BALANCE

Amount of allowances for uncollectible accounts receivable from the public at the beginning of the fiscal year.

(220-9A-1C2)                      ALLOWANCES FOR LOSS ON ACCOUNTS RECEIVABLE -  
PUBLIC - WRITTEN OFF

Amount of reduction in the allowances for loss on accounts receivable from the public resulting from the writeoffs of related accounts receivable during the fiscal year.

(220-9A-1C3)                      ALLOWANCES FOR LOSS ON ACCOUNTS RECEIVABLE -  
PUBLIC - ADJUSTMENTS

Amount of the adjustment made for estimated uncollectible accounts receivable for the fiscal year. The adjustment should equal the difference between the allowances needed by the agency to accurately reflect potential losses and the existing balance in the allowance account after accounting for cumulative write-offs to date.

(220-9A-1D3) RESCHEDULED ACCOUNTS RECEIVABLE - PUBLIC -  
TOTAL

Amount of all accounts receivable that were rescheduled and outstanding as of the end of the period; i.e., the original lending agreement was altered with the establishment of new terms or conditions to facilitate debt repayment. If any portion of a receivable is rescheduled, then the entire receivable is reported in this section.

(220-9A-1D1) RESCHEDULED ACCOUNTS RECEIVABLE - CURRENT

Amount of accounts receivable that have been rescheduled for which payments are past due or due during the 12 months following the reporting period.

(220-9A-1D1a) RESCHEDULED ACCOUNTS RECEIVABLE -  
CURRENT - NOT DELINQUENT

Amount of accounts receivable that have been rescheduled and will become due and payable during the 12 months following the reporting period.

(220-9A-1D1b) RESCHEDULED ACCOUNTS RECEIVABLE -  
CURRENT - DELINQUENT

Amount of accounts receivable that had been rescheduled and payments for which are delinquent or past due. The amount reported will ordinarily be the rescheduled payments past due; however, when the full amount of the account has formally been declared due and payable, then the entire amount of the rescheduled account and related interest is reported as delinquent.

(220-9A-1D2) RESCHEDULED ACCOUNTS RECEIVABLE -  
NONCURRENT

Amount of accounts receivable that have been rescheduled for which the payments are not due until after the 12 months following the reporting period.

(220-9A-2B1) ACCOUNTS RECEIVABLE - PUBLIC - ELIGIBLE FOR  
REFERRAL

Amount of accounts receivable that became eligible for referral to credit reporting bureaus during the period. Receivables arising under IRS Code of 1954, the Social Security Act, the tariff laws of the United States, or owed by state, local, and foreign governments are excluded.

(220-9A-2B1a) ACCOUNTS RECEIVABLE - PUBLIC - ELIGIBLE FOR  
REFERRAL - COMMERCIAL

Amount of all commercial accounts receivable eligible for referral to credit reporting bureaus.

(220-9A-2B1b) ACCOUNTS RECEIVABLE - PUBLIC - ELIGIBLE FOR  
REFERRAL - DELINQUENT CONSUMER

Amount of all delinquent consumer accounts receivable eligible for referral to credit reporting bureaus.

(220-9A-2B2) ACCOUNTS RECEIVABLE - PUBLIC - REFERRED

Amount of accounts receivable referred to credit reporting bureaus during the reporting period.

(220-9A-2B2a) ACCOUNTS RECEIVABLE - PUBLIC - REFERRED -  
COMMERCIAL

Amount of all commercial accounts receivable referred to credit reporting bureaus.

(220-9A-2B2b) ACCOUNTS RECEIVABLE - PUBLIC - REFERRED -  
DELINQUENT CONSUMER

Amount of delinquent consumer accounts receivable referred to credit reporting bureaus.

(220-9A-2D1) ACCOUNTS RECEIVABLE - PUBLIC - FINANCING  
INTEREST

Amount of interest receivables generated from interest charged as a cost of extending credit on legislatively mandated credit programs during the reporting period. For this purpose, financing interest is reported as "Accounts Receivable."

(220-9A-2E2a) ACCOUNTS RECEIVABLE - PUBLIC - CURRENT -  
DELINQUENT - COLLECTION CONTRACTORS -  
REFERRED

Amount of delinquent accounts receivable turned over to collection contractors during the reporting period.

(220-9A-2E2b) ACCOUNTS RECEIVABLE - PUBLIC - CURRENT -  
DELINQUENT - COLLECTION CONTRACTORS -  
COLLECTED

Gross amount of accounts receivable recovered by collection contractors during the reporting period. Agency reimbursements to collection agencies for services provided should not be deducted.

(220-9A-2E2c) ACCOUNTS RECEIVABLE - PUBLIC - CURRENT -  
DELINQUENT - COLLECTION CONTRACTORS -  
OTHERWISE RESOLVED

Amount of accounts receivable returned to the agency during the reporting period. Included are accounts receivable for which Claims Collection Litigation Reports have been prepared on behalf of an agency.

(220-9A-2E3a)                    ACCOUNTS RECEIVABLE - PUBLIC - CURRENT -  
   DELINQUENT - WORKOUT GROUP - REFERRED

Amount of delinquent accounts receivable, including those that were written off, referred to agency internal workout groups.

(220-9A-2E3b)                    ACCOUNTS RECEIVABLE - PUBLIC - CURRENT -  
   DELINQUENT - WORKOUT GROUP - COLLECTED

Amount of accounts receivable collected by agency workout groups.

(220-9A-2E3c)                    ACCOUNTS RECEIVABLE - PUBLIC - CURRENT -  
   DELINQUENT - WORKOUT GROUP - OTHERWISE  
   RESOLVED

Amount of accounts receivable returned by the workout groups to the agency or some other entity, such as Justice, for disposition. For example, amounts written off, compromised, and/or rescheduled would be reported on this line.

(220-9A-2E4a)                    ACCOUNTS RECEIVABLE - PUBLIC - CURRENT -  
   DELINQUENT - ADMINISTRATIVE OFFSET - REFERRED

Amount of delinquent accounts receivable turned over for administrative offset.

(220-9A-2E4b)                    ACCOUNTS RECEIVABLE - PUBLIC - CURRENT -  
   DELINQUENT - ADMINISTRATIVE OFFSET - COLLECTED

Amount of accounts receivable collected via administrative offset.

(220-9A-2E4c)                    ACCOUNTS RECEIVABLE - PUBLIC - CURRENT -  
   DELINQUENT - ADMINISTRATIVE OFFSET - OTHERWISE  
   RESOLVED

Amount of accounts receivable returned to the initiating office.

(220-9A-2F1a)(220-9A-2E1b-3-PY)(220-9A-2F1e-PY)  
   ACCOUNTS RECEIVABLE - PUBLIC - CURRENT -  
   DELINQUENT - AGENCY COUNSEL - BEGINNING OF YEAR

Amount of all delinquent accounts receivable outstanding at agency counsel as of the beginning of the fiscal year.

(220-9A-2F1b)                    ACCOUNTS RECEIVABLE - PUBLIC - CURRENT -  
   DELINQUENT - AGENCY COUNSEL - REFERRED

Amount of delinquent accounts receivable referred to agency counsel for resolution during the reporting period.

(220-9A-2F1c)                    ACCOUNTS RECEIVABLE - PUBLIC - CURRENT -  
   DELINQUENT - AGENCY COUNSEL - COLLECTED

Amount of collections received during the fiscal year on delinquent accounts receivable held by agency counsel. For partial collections, include only monetary amounts.

(220-9A-2F1d)                    ACCOUNTS RECEIVABLE - PUBLIC - CURRENT -  
   DELINQUENT - AGENCY COUNSEL - OTHERWISE  
   RESOLVED

Amount of delinquent accounts receivable returned during the fiscal year to the originating agency for disposition. Also, include amounts written off, compromised, and rescheduled, but not yet received.

(220-9A-2F2a)                    ACCOUNTS RECEIVABLE - PUBLIC - CURRENT -  
   DELINQUENT - JUSTICE - BEGINNING OF YEAR

Amount of all delinquent accounts receivable outstanding that were referred to the Department of Justice as of the beginning of the fiscal year.

(220-9A-2F2b)                    ACCOUNTS RECEIVABLE - PUBLIC - CURRENT -  
   DELINQUENT - JUSTICE - REFERRED

Amount of delinquent accounts receivable referred to the Department of Justice for litigation during the fiscal year.

(220-9A-2F2c)                    ACCOUNTS RECEIVABLE - PUBLIC - CURRENT -  
   DELINQUENT - JUSTICE - COLLECTED

Amount of collections received during the fiscal year on delinquent accounts receivable held by the Department of Justice. For partial collections, include only monetary amounts.

(220-9A-2F2d)                    ACCOUNTS RECEIVABLE - PUBLIC - CURRENT -  
   DELINQUENT - JUSTICE - OTHERWISE RESOLVED

Amount of delinquent accounts receivable returned during the fiscal year to the originating agency for disposition. Also, include amounts written off, compromised, and rescheduled, but not yet received.

(220-9A-2G1)                    ACCOUNTS RECEIVABLE - PUBLIC - CURRENT -  
   DELINQUENT - INTEREST

Amount of additional interest on delinquent accounts receivable collected during the reporting period.

(220-9A-2G2)                    ACCOUNTS RECEIVABLE - PUBLIC - CURRENT -  
   DELINQUENT - PENALTIES

Amount of penalties on delinquent accounts receivable collected during the fiscal year.

(220-9A-2G3)                    ACCOUNTS RECEIVABLE - PUBLIC - CURRENT -  
   DELINQUENT - ADMINISTRATIVE COST

Amount of administrative costs on delinquent accounts receivable collected during the fiscal year.

(220-9A-2H1)                    ACCOUNTS RECEIVABLE - PUBLIC - CURRENT -  
DELINQUENT - WRITEOFF - PENDING JUSTICE  
CONCURRENCE

Amount of delinquent accounts receivable pending concurrence by the Department of Justice for write-off during the reporting period.

(220-9A-2H2)                    ACCOUNTS RECEIVABLE - PUBLIC - CURRENT -  
DELINQUENT - WRITEOFF - REPORTED TO INTERNAL  
REVENUE SERVICE

Amount of delinquent accounts receivable written off and reported to Internal Revenue Service as income on IRS Form 1099G.

(220-9A-2H3)                    ACCOUNTS RECEIVABLE - PUBLIC - CURRENT -  
DELINQUENT - WRITEOFF - NOT REPORTED TO  
INTERNAL REVENUE SERVICE

Amount of delinquent accounts receivable written off, but not yet reported to Internal Revenue Service as income on IRS Form 1099G as required.

(220-9A-2H4)                    ACCOUNTS RECEIVABLE - PUBLIC - CURRENT -  
DELINQUENT - WRITEOFF - NOT FOR INTERNAL  
REVENUE SERVICE REPORTING

Amount of delinquent accounts receivable written off, but not required to be reported to Internal Revenue Service.

#### **ADVANCES AND PREPAYMENTS - PROPRIETARY**

(220-0-3C)(BPS-F-1299)      ADVANCES AND PREPAYMENTS - END OF PERIOD

Amount of advances (payments made in contemplation of future performances of services, receipt of goods, incurring of expenditures or receipt of other assets) and prepayments (expenditures which will provide future benefits usually through the passage of time such as prepaid rent and insurance) outstanding at the end of the reporting period.

(220-0-3a)(BPS-F-1200)      ADVANCES AND PREPAYMENTS TO FEDERAL AGENCIES

Amount of all advances and prepayments made to Federal agencies that are outstanding as of the end of the reporting period.

(GAO-2-19-06a)                    ADVANCES TO FEDERAL AGENCIES

Amount of all advances made to Federal Agencies that are outstanding as of the end of the reporting period.

(GAO2-19-06c)                    PREPAYMENTS TO FEDERAL AGENCIES

Amount of all prepayments made to Federal agencies that are outstanding as of the end of the reporting period.

(220-0-3b)(BPS-F-1210)      **ADVANCES AND PREPAYMENTS TO PUBLIC**

Amount of all advances and prepayments made to entities or individuals outside the Federal Government that are outstanding as of the end of the reporting period.

(GAO-2-19-06b)                      **ADVANCES TO PUBLIC**

Amount of all advances made to entities or individuals outside the Federal Government that are outstanding as of the end of the reporting period.

(GAO-2-95-03-a1)                      **ADVANCES TO PUBLIC - INDIVIDUALS**

Amount of advances made to individuals that are outstanding as of the end of the reporting period.

(GAO-2-95-03-a2)                      **ADVANCES TO PUBLIC - CORPORATIONS**

Amount of advances made to corporations that are outstanding as of the end of the reporting period.

(GAO-2-95-03-a3)                      **ADVANCES TO PUBLIC - FOREIGN COUNTRIES**

Amount of advances made to foreign countries that are outstanding as of the end of the reporting period.

(GAO-2-95-03-a4)                      **ADVANCES TO PUBLIC - STATE AND LOCAL GOVERNMENTS**

Amount of advances made to State and local governments that are outstanding as of the end of the reporting period.

(GAO-2-19-06d)                      **PREPAYMENTS TO PUBLIC**

Amount of all prepayments made to entities or individuals outside the Federal Government that are outstanding as of the end of the reporting period.

**(INVENTORIES - PROPRIETARY**

(220-0-4e)(BPS-F-1399)      **INVENTORIES - END OF PERIOD**

Amount of all products and materials held by an agency that will be consumed in normal operations, are available for sale, are in the process of completion, and will become part of a finished product or service. The amount reported is net of related allowances for loss.

(220-0-4a)(BPS-F-1300)      INVENTORIES - FOR AGENCY OPERATIONS

Amount of all products and materials for future consumption in the normal course of agency operations, e.g., office supplies, gasoline, and jet fuel. The amount reported is net of related allowances for loss. (GAO-2-69-03 requires that goods to be consumed in normal operations (including raw materials or goods processed that will be completed for later consumption) and goods held for resale to entities outside the Federal Government be reported in the financial statement at the lower or cost or market value.)

(220-1-6a1-FF)                      INVENTORIES - FOR AGENCY OPERATIONS - FIFO

Amount of inventories for agency operations, the values of which are based on the FIRST-IN-FIRST-OUT method.

(220-1-6a1-LF)                      INVENTORIES - FOR AGENCY OPERATIONS - LIFO

Amount of inventories for agency operations, the values of which are based on the LAST-IN-FIRST-OUT method.

(220-1-6a1-MA)                      INVENTORIES - FOR AGENCY OPERATIONS -  
MOVING AVERAGE

Amount of inventories for agency operations, the values of which are based on the MOVING AVERAGE method.

(220-1-6a1-WA)                      INVENTORIES - FOR AGENCY OPERATIONS -  
WEIGHTED AVERAGE

Amount of inventories for agency operations, the values of which are based on the WEIGHTED AVERAGE method.

(220-1-6a1-OM)                      INVENTORIES - FOR AGENCY OPERATIONS - OTHER  
METHOD; (DESCRIBE)

Amount of inventories for agency operations, the values of which are based on \_\_\_\_\_.

(220-0-4b)(BPS-F-1310)      INVENTORIES - FOR SALE

Amount of all raw materials, work-in-process, and finished goods related to products or services to be offered for sale to the public or Federal Government organizations. The amount reported is net of related allowances for loss.

(220-1-6a2-FF)                      INVENTORIES - FOR SALE - FIFO

Amount of inventories for sale, the values of which are based on the FIRST-IN-FIRST-OUT method.

(220-1-6a2-LF)                      INVENTORIES - FOR SALE - LIFO

Amount of inventories for sale, the values of which are based on the LAST-IN-FIRST-OUT method.

(220-1-6a2-MA)                      INVENTORIES - FOR SALE - MOVING AVERAGE

Amount of inventories for sale, the values of which are based on the MOVING AVERAGE method.

(220-1-6a2-WA)                      INVENTORIES - FOR SALE - WEIGHTED AVERAGE

Amount of inventories for sale, the values of which are based on the WEIGHTED AVERAGE method.

(220-1-6a2-OM)                      INVENTORIES - FOR SALE - OTHER METHOD; .  
(DESCRIBE)

Amount of inventories for sale, the values of which are based on \_\_\_\_\_.

(GAO-2-70-07a)                      INVENTORIES - FOR SALE - FEDERAL AGENCIES

Amount of inventories for sale to other Federal agencies. A footnote to the financial statement is required when it is impractical to separate inventories for sale to Federal agencies from those for sale to the public.

(GAO-2-70-07b)                      INVENTORIES - FOR SALE - PUBLIC

Amount of inventories for sale to the public. A footnote to the financial statement is required when it is impractical to separate inventories for sale to Federal agencies from those for sale to the public.

(220-0-4c)(BPS-F-1320)              INVENTORIES - STOCKPILED

Amount of materials and supplies held for strategic purposes or in support of commodity prices to fulfill the mission of a federal organization. The amount reported is net of related allowances for loss.

(220-1-6a3-FF)                      INVENTORIES - STOCKPILED - FIFO

Amount of stockpiled inventories, the values of which are based on the FIRST-IN-FIRST-OUT method.

(220-1-6a3-LF)                      INVENTORIES - STOCKPILED - LIFO

Amount of stockpiled inventories, the values of which are based on the LAST-IN-FIRST-OUT method.

(220-1-6a3-MA)                      INVENTORIES - STOCKPILED - MOVING AVERAGE

Amount of stockpiled inventories, the values of which are based on the MOVING AVERAGE method.

(220-1-6a3-WA)                      INVENTORIES - STOCKPILED - WEIGHTED AVERAGE

Amount of stockpiled inventories, the values of which are based on the WEIGHTED AVERAGE method.

(220-1-6a3-OM)                      INVENTORIES - STOCKPILED - OTHER METHOD; (DESCRIBE)

Amount of stockpiled inventories, the values of which are based on (DESCRIBE).

(BPS-F-1330)                      INVENTORIES - OTHER

Amount of products, materials, and supplies not included in the above three categories less related allowances for loss. Identify and report as a separate data element any type of inventory which comprises more than 25 percent of the total amount reported for this category in excess of \$100,000 using the following:

(220-9-4d-1)                      INVENTORIES - OTHER; (DESCRIBE) \_\_\_\_\_

(220-9-4d-2)                      INVENTORIES - OTHER; (DESCRIBE) \_\_\_\_\_

(220-9-4d-3)                      INVENTORIES - OTHER; (DESCRIBE) \_\_\_\_\_

(220-9-4d-4)                      INVENTORIES - OTHER; (DESCRIBE) \_\_\_\_\_

(220-9-4d-N)                      INVENTORIES - OTHER; (DESCRIBE) \_\_\_\_\_

Each of the (220-0-4d-1) through (220-0-4d-N) will require the following subdata elements:

(220-1-6a4-FF)                      INVENTORIES - OTHER; (DESCRIBE) - FIFO

Amount of other inventories, the values of which are based on the FIRST-IN-FIRST-OUT method.

(220-1-6a4-LF)                      INVENTORIES - OTHER; (DESCRIBE) - LIFO

Amount of other inventories, the values of which are based on the LAST-IN-FIRST-OUT method.

(220-1-6a4-MA)                      INVENTORIES - OTHER; (DESCRIBE) - MOVING AVERAGE

Amount of other inventories, the values of which are based on the MOVING AVERAGE method.

(220-1-6a4-WA)                      INVENTORIES - OTHER; (DESCRIBE) - WEIGHTED AVERAGE

Amount of other inventories, the values of which are based on the WEIGHTED AVERAGE method.

(220-1-6a4-OM)                      INVENTORIES - OTHER; (DESCRIBE) - OTHER METHOD; (DESCRIBE)

Amount of other inventories, the values of which are based \_\_\_\_\_.

**INVESTMENTS - PROPRIETARY**

(220-0-5d)\(BPS-F-1499)\      **NET INVESTMENTS - END OF PERIOD**

Amount of the face value of all investments net of premiums, discounts, and allowances for losses as of the end of the reporting period. GAO-2-72-05 states that marketable securities be carried net of the unamortized premium of discount (no mention of allowances for losses) and requires footnotes as to (1) stated interest rate and (2) any restriction as to use or convertibility of the securities.

(220-0-5a)                              **NET INVESTMENTS - FEDERAL SECURITIES**

Amount of the face value of all investments in Federal securities (e.g., Treasury bills, notes, and bonds; GNMA participation certificates; and FHA debentures) net of premiums, discounts, and allowances for losses.

(220-1-5b-1)                              **INVESTMENTS - FEDERAL SECURITIES - FACE AMOUNT**

Amount of the face (par) value of all investments in Federal securities.

(220-1-5a1-1)                              **INVESTMENTS - FEDERAL SECURITIES - FACE AMOUNT - NONMARKETABLE**

Amount of the face value of investments in Federal market-based securities issued by the Bureau of the Public Debt and purchased exclusively through Treasury's Finance and Funding Branch (e.g., MK bills, notes, and bonds; par value special issues; and one-day certificates).

(220-1-5a2-1)                              **INVESTMENTS - FEDERAL SECURITIES - FACE AMOUNT - MARKETABLE**

Amount of the face value of investments in Federal securities that are bought and sold on the open market.

(BPS-F-1400)                              **INVESTMENTS - FEDERAL SECURITIES - TREASURY SECURITIES - FACE AMOUNT**

Amount of the face (par) value of all investments in Treasury securities.

(BPS-F-1420)                              **INVESTMENTS - FEDERAL SECURITIES - AGENCY SECURITIES - FACE AMOUNT**

Amount of the face (par) value of all investment in other Federal agency securities.

(220-1-5b-4)                              **INVESTMENTS - FEDERAL SECURITIES - PREMIUMS AND DISCOUNTS**

Net amount of unamortized premiums and discounts on all investments in Federal securities.

(220-1-5a1-4)                      INVESTMENTS - FEDERAL SECURITIES -  
NONMARKETABLE - PREMIUMS AND DISCOUNTS

Net amount of unamortized premiums and discounts on all investments in nonmarketable Federal securities.

(220-1-5a2-4)                      INVESTMENTS - FEDERAL SECURITIES -  
MARKETABLE - PREMIUMS AND DISCOUNTS

Net amount of unamortized premiums and discounts on all investments in marketable Federal securities.

(BPS-F-1410)                      INVESTMENT - FEDERAL SECURITIES -  
TREASURY SECURITIES - PREMIUMS AND  
DISCOUNTS

Amount of unamortized premiums and discounts on investments in Treasury securities.

(BPS-F-1430)                      INVESTMENT - FEDERAL SECURITIES - AGENCY  
SECURITIES - PREMIUMS AND DISCOUNTS

Net amount of unamortized premiums and discounts on investments in other Federal agency securities.

(220-1-5b-x)                      INVESTMENTS - FEDERAL SECURITIES -  
ALLOWANCES FOR LOSSES

Amount of allowances for losses due to market valuations on all investments in Federal securities.

(220-1-5a1-x)                      INVESTMENTS - FEDERAL SECURITIES -  
NONMARKETABLE - ALLOWANCE FOR LOSSES

Amount of allowances for losses due to market valuation on all investments in nonmarketable Federal securities.

(220-1-5a2-x)                      INVESTMENTS - FEDERAL SECURITIES -  
MARKETABLE - ALLOWANCE FOR LOSSES

Amount of allowances for losses due to market valuation on all investments in marketable Federal securities.

(220-1-5b-2)                      INVESTMENTS - FEDERAL SECURITIES - MARKET  
VALUE

Amount of the market value of all investments in Federal securities. (This and the following two are non-add data elements)

(220-1-5b1-2) INVESTMENTS - FEDERAL SECURITIES -  
NONMARKETABLE - MARKET VALUE

Amount of the market value of all investments in nonmarketable Federal securities.

(220-1-5b2-2) INVESTMENTS - FEDERAL SECURITIES -  
MARKETABLE - MARKET VALUE

Amount of the market value of all investments in marketable Federal securities.

(220-0-5b)(BPS-F-1440) NET INVESTMENTS - NON-FEDERAL SECURITIES

Amount of the face value of all investments in securities issued by organizations other than the Federal Governments (e.g., state and local governments, private corporations, and Government-sponsored enterprises) net of premiums, discounts, and allowances.

(220-1-5d-1) INVESTMENTS - NON-FEDERAL SECURITIES - FACE  
AMOUNT

Amount of the face value of all investments in non-Federal securities.

(220-1-5c1-1) INVESTMENTS - NON-FEDERAL SECURITIES -  
(220-1-5c2-1) FACE AMOUNT - (DESCRIPTION OF EACH  
(220-1-5c3-1) INVESTMENT)  
(220-1-5c4-1)

Amount of the face value of each investment in non-Federal securities should be described and reported separately.

(220-1-5d-4) INVESTMENTS - NON-FEDERAL SECURITIES -  
PREMIUMS AND DISCOUNTS

Net amount of the unamortized premiums and discounts on each investment in non-Federal securities.

(220-1-5c1-4) INVESTMENTS - NON-FEDERAL SECURITIES -  
(220-1-5c2-4) PREMIUMS AND DISCOUNTS - (DESCRIPTION OF  
(220-1-5c3-4) EACH INVESTMENT)  
(220-1-5c4-4)

Amount of the unamortized premiums and discounts on each investment in non-Federal securities. Each type of non-Federal securities should be described and reported separately.

(220-1-5d-x) INVESTMENTS - NON-FEDERAL SECURITIES -  
ALLOWANCE FOR LOSSES

Amount of allowances for losses due to market variations on all investments in non-Federal securities.

(220-1-5d1-x) INVESTMENTS - NON-FEDERAL SECURITIES -  
 (220-1-5d2-x) ALLOWANCE FOR LOSSES - (DESCRIPTION OF  
 (220-1-5d3-x) EACH INVESTMENT)  
 (220-1-5d4-x)

Amount of allowances for losses due to market valuation on each investment in non-Federal securities. Each type of non-Federal investment should be described and reported separately.

(220-1-5d-2) INVESTMENTS - NON-FEDERAL SECURITIES -  
 MARKET VALUE

Amount of the market value of all investments in non-Federal securities.

(220-1-5c1-2) INVESTMENTS - NON-FEDERAL SECURITIES -  
 (220-1-5c2-2) MARKET VALUE - (DESCRIPTION OF EACH  
 (220-1-5c3-2) INVESTMENT)  
 (220-1-5c4-2)

Amount of the market value of each investment in non-Federal securities. Each type of non-Federal securities should be described and reported separately.

(220-0-5c1)(BPS-F-1450) NET INVESTMENTS - OTHER; (DESCRIBE)

Amount of investments in \_\_\_\_\_ net of premiums, discounts, and/or allowances for losses. If there are more than one kind of other investments, use 220-0-5c2, 220-0-5c3, 220-9-5c4, etc.

(220-1-5e1-1) INVESTMENTS - OTHER; (DESCRIBE) - FACE  
 AMOUNT

Amount of the face value of investments in \_\_\_\_\_. If there are more than one kind of other investments, use 220-1-5e2-1, 220-1-5e3-1, 220-1-5e4-1, etc.

(220-1-5e1-4) INVESTMENTS - OTHER; (DESCRIBE) - PREMIUMS  
 AND DISCOUNTS

Amount of any unamortized premiums or discounts on investments in \_\_\_\_\_. If there are more than one kind of other investments, use 220-1-5e2-4, 220-1-5e3-4, 220-1-5e4-4, etc.

(220-1-5e1-X) INVESTMENTS - OTHER; (DESCRIBE) -  
 ALLOWANCE FOR LOSSES

Amount of allowance for losses due to market fluctuations on investments in \_\_\_\_\_. If there are more than one kind of other investments, use 220-1-5e2-X, 220-1-5e3-X, 220-1-5e4-X, etc.

(220-1-5e1-2)                      INVESTMENTS - OTHER; (DESCRIBE) - MARKET  
VALUE

Amount of the market value of investments in \_\_\_\_\_. If there are more than one kind of other investments, use 220-1-5e2-2, 220-1-5e3-2, 220-1-5e4-2, etc. These are non-add data elements.

(220-1-5f-1)                      TOTAL INVESTMENTS - OTHER - FACE VALUE

Total amount of face value of all "other" investments (sum of 220-1-5e1-1, 220-1-5e2-1, 220-1-5e3-1, 220-1-5e4-1, etc.)

(220-1-5f-4)                      TOTAL INVESTMENTS - OTHER - PREMIUMS AND  
DISCOUNTS

The net amount of all unamortized premiums and discounts on all "other" investments. (Sum of 220-1-5e1-4, 220-1-5e2-4, 220-1-5e3-4, 220-1-5e4-4, etc.)

(220-1-5f-X)                      TOTAL INVESTMENTS - OTHER - ALLOWANCE FOR  
LOSSES

Total amount of the allowances for losses due to market fluctuations on all "other" investments. (Sum of 220-1-5e1-X, 220-1-5e2-X, 220-1-5e3-X, 220-1-5e4-x, etc.)

(220-1-5f-2)                      TOTAL INVESTMENTS - OTHER - MARKET VALUE

Total amount of market value of all "other" investments. (Sum of 220-1-5e1-2, 220-1-5e2-2, 220-1-5e3-2, 220-1-5e4-2, etc.)

(220-1-5g-1)                      TOTAL INVESTMENTS - FACE VALUE

Total amount of face value of "all" investments. (Sum of 220-1-5b-1, 220-1-5d-1, and 220-1-5f-1.)

(220-1-5g-4)                      TOTAL INVESTMENTS - PREMIUMS AND DISCOUNTS

Total amount of the unamortized premiums and discounts on "all" investments. (Sum of 220-1-5b-4, 220-1-5d-4, and 220-1-5f-4.)

(220-1-5g-X)                      TOTAL INVESTMENTS - ALLOWANCE FOR LOSSES

Total amount of the allowances for losses due to market fluctuations for "all" investments. (Sum of 220-1-5b-X, 220-1-5d-X, and 220-1-5f-X)

(220-1-5g-2)                      TOTAL INVESTMENTS - MARKET VALUE

Total amount of market value of "all" investments. (Sum of 220-1-5b-2, 220-1-5d-2, and 220-1-5f-2.)



(GAO-2-95-03-C3)                      LOANS RECEIVABLE - PUBLIC - FOREIGN  
GOVERNMENTS - END OF PERIOD

Amount of loans receivable at the end of the reporting period owed the Federal Government by foreign governments.

(GAO-2-95-03-C4)                      LOANS RECEIVABLE - PUBLIC - STATE AND LOCAL  
GOVERNMENTS - END OF PERIOD

Amount of loans receivable at the end of the reporting period owed the Federal Government by State and local governments.

(220-0-6b1)                              LOANS RECEIVABLE - PUBLIC - CURRENT

Amount of loans receivable due from the public within the 12 months following the reporting period including loans that are past due.

(220-9L-6A1a)                          LOANS RECEIVABLE - PUBLIC - CURRENT - NOT  
DELINQUENT

Amount of loans receivable due from the public that will become due during the 12 months following the reporting period.

(220-9L-1A1a-X)                        LOANS RECEIVABLE - PUBLIC - CURRENT - NOT  
DELINQUENT - REGULAR

Amount of nondelinquent, current loans receivable due from the public during the 12 months following the reporting period that are **not** under appeal or in litigation or were not established as a result of audit recommendations.

(220-9L-1A1a-Y)                        LOANS RECEIVABLE - PUBLIC - CURRENT - NOT  
DELINQUENT - LITIGATION

Amount of nondelinquent, current loans receivable due from the public during the 12 months following the reporting period that are under appeal or in litigation.

(220-9L-1A1a-Z)                        LOANS RECEIVABLE - PUBLIC - CURRENT - NOT  
DELINQUENT - AUDIT

Amount of nondelinquent, current loans receivable due from the public during the 12 months following the reporting period that resulted from audit findings, even if the decision to collect is subject to administrative appeal or litigation.

(220-9L-1A1b)(220-9L-2E1) LOANS RECEIVABLE - PUBLIC - CURRENT -  
DELINQUENT

Amount of delinquent or past-due loans receivable from other than Federal Government agencies. When the full amount of the loan is formally due and declared payable, the entire amount of the loan and related interest are reported as delinquent. (For the following aging categories, three subdata elements for "Regular," "Litigation," and "Audit," when applicable, are required. These will have suffix "X," "Y," or "Z," respectively; e.g., 220-9L-1A1b-X.

(220-9L-1A1b-1)	LOANS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT 1-30 DAYS
(220-9L-1A1b-2)	LOANS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT 31-60 DAYS
(220-9L-1A1b-3)	LOANS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT 61-90 DAYS
(220-9L-1A1b-4)	LOANS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT 91-120 DAYS
(220-9L-1A1b-5)	LOANS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT 121-180 DAYS
(220-9L-1A1b-6)	LOANS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT 181-365 DAYS
(220-9L-1A1b-7)	LOANS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT OVER 1 YEAR-2 YEARS
(220-9L-1A1b-8)	LOANS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT OVER 2 YEARS-3 YEARS
(220-9L-1A1b-9)	LOANS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT OVER 3 YEARS

(220-9L-1A1b) and (220-9L-2E1) have also the following subdata elements:

(220-9L-2E1a)(220-9L-2F2e) LOANS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT - JUSTICE

Amount of delinquent loans receivable due from the public currently outstanding that were referred to the Department of Justice, including those being worked on by special attorneys.

(220-9L-2E1b) LOANS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT - NOT JUSTICE

Amount of accounts for all outstanding delinquent loans receivable due from the public under agency control. An item may be reported in more than one of the following eight categories:

(220-9L-2E1b-1)(220-9L-2E2d) LOANS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT - COLLECTION CONTRACTORS

Amount of delinquent loans receivable outstanding at all collection contractors (GSA debt collection contractors and agency collection contractors).

(220-9L-2E1b-2)(220-9L-2E3d)  
LOANS RECEIVABLE - PUBLIC - CURRENT -  
DELINQUENT - WORKOUT GROUPS  
Amount of delinquent loans receivable outstanding at agency internal workout groups.

(220-9L-2E1b-3)(220-9A-2F1e)  
LOANS RECEIVABLE - PUBLIC - CURRENT -  
DELINQUENT - AGENCY COUNSEL  
Amount of delinquent loans receivable outstanding at the agency counsels.

(220-9L-2E1b-4) LOANS RECEIVABLE - PUBLIC - CURRENT -  
DELINQUENT - SALARY OFFSET  
Amount of delinquent loans receivable referred to an employing agency for salary  
offset and accounts on which offset is underway.

(220-9L-2E1b-5) LOANS RECEIVABLE - PUBLIC - CURRENT -  
DELINQUENT - TAX REFUND OFFSET  
Amount of delinquent loans receivable actually referred to IRS for tax refund offset  
and accounts for which offset is underway.

(220-9L-2E1b-6)(220-9A-2E4d)  
LOANS RECEIVABLE - PUBLIC - CURRENT -  
DELINQUENT - ADMINISTRATIVE OFFSET  
Amount of delinquent loans receivable referred for administrative offset and accounts  
on which offset is underway.

(220-9L-2E1b-7) LOANS RECEIVABLE - PUBLIC - CURRENT -  
DELINQUENT - COLLECTION ACTION SUSPENDED  
Amount of delinquent loans receivable where collection action has been suspended  
by the agency (4 CFR 104.2) and are now back in agency control. Examples include  
inability to locate debtor, financial condition of the debtor, or debtor's request for  
waiver or administrative review.

0-9L-2E1b-8) LOANS RECEIVABLE - PUBLIC - CURRENT -  
DELINQUENT - OTHERS  
Amount of outstanding delinquent loans receivable not included in the above seven  
categories. Entries on this line must be explained.

(220-0-6b2) LOANS RECEIVABLE - PUBLIC - NONCURRENT  
Amount of loans receivable due from the public after the 12 months following the  
reporting period.

(220-0-6c)(BPS-F-1520)      **ALLOWANCES FOR LOSS ON LOANS RECEIVABLE - PUBLIC - END OF PERIOD**

Estimated amount of loans receivable due from the public which are or will become uncollectible.

(220-9L-1C4)      **ALLOWANCES FOR LOSS ON LOANS RECEIVABLE - PUBLIC**

Estimated amount of loans receivable due from the public which are or will become uncollectible.

(220-0-6cx)      **ALLOWANCES FOR LOSS ON LOANS RECEIVABLE - FEDERAL AGENCIES**

Estimated amount of loans receivable from other Federal agencies which are or will become uncollectible.

(220-9L-1B1)(220-9L-1B6-PY)      **LOANS RECEIVABLE - PUBLIC - BEGINNING FY BALANCE**

Amount of all loans receivable due from the public outstanding as of the beginning of the fiscal year. These figures must agree with the ending balance reported on the year-end SF 220-9 of the previous fiscal year.

(220-9L-1B2)      **NEW LOANS RECEIVABLE - PUBLIC**

Amount of all new loans receivable due from the public generated to date during the fiscal year.

(220-9L-1B3)      **LOANS RECEIVABLE - PUBLIC - COLLECTIONS**

Amount of collections made on loans receivable due from the public to date during the fiscal year.

(220-9L-1B3-C)      **LOANS RECEIVABLE - PUBLIC - CASH COLLECTIONS**

Amount of cash collections made on loans receivable due from the public to date during the fiscal year.

(220-9L-1B3-N)      **LOANS RECEIVABLE - PUBLIC - NONCASH COLLECTIONS**

Amount of noncash collections made on loans receivable due from the public to date during the fiscal year.

(220-9L-1B4)      **LOANS RECEIVABLE - PUBLIC - RECLASSIFICATIONS/ADJUSTMENTS**

Amount of reclassifications or adjustments to loans receivable due from the public. A minus (-) sign is used when appropriate.

(220-9L-1B4-1)                    LOANS RECEIVABLE - PUBLIC -  
RECLASSIFICATIONS/ADJUSTMENTS - CORRECTION  
OF PREVIOUSLY REPORTED ITEMS

(220-9L-1B4-2)                    LOANS RECEIVABLE - PUBLIC -  
RECLASSIFICATIONS/ADJUSTMENTS -  
RECLASSIFIED AS ACCOUNTS RECEIVABLE (OR  
REVERSE)

(220-9L-1B4-3)                    LOANS RECEIVABLE - PUBLIC -  
RECLASSIFICATIONS/ADJUSTMENTS - REFUNDS OF  
PRIOR COLLECTIONS

(220-9L-1B5)                    LOANS RECEIVABLE - PUBLIC - WRITTEN OFF

Amount of all uncollectible loans receivable due from the public written off to date during the fiscal year.

(220-9L-1C1)                    ALLOWANCES FOR LOSS ON LOANS RECEIVABLE -  
PUBLIC - BEGINNING FY BALANCE

Amount of allowances for uncollectible loans receivable due from the public at the beginning of the fiscal year.

(220-9L-1C2)                    ALLOWANCES FOR LOSS ON LOANS RECEIVABLE -  
PUBLIC - WRITTEN OFF

Amount of reduction in the allowances for loss on loans receivable due from the public resulting from the writeoffs of related loans receivable during the fiscal year.

(220-9L-1C3)                    ALLOWANCES FOR LOSS ON LOANS RECEIVABLE -  
PUBLIC - ADJUSTMENTS

Amount of the adjustment made for estimated uncollectible loans receivable due from the public for the fiscal year. The adjustment should equal the difference between the allowances needed by the agency to accurately reflect potential losses and the existing balance in the allowance account after accounting for cumulative write-offs to date.

(220-9L-1D3)                    RESCHEDULED LOANS RECEIVABLE - PUBLIC - TOTAL

Amount of all loans receivable due from the public that were rescheduled and outstanding as of the end of the period; i.e., the original loan agreement was altered with the establishment of new terms or conditions to facilitate loan repayment. If any portion of a loan is rescheduled, then the entire loan is reported in this section.

(220-9L-1D1)                    RESCHEDULED LOANS RECEIVABLE - PUBLIC -  
CURRENT

Amount of loans receivable due from the public that have been rescheduled for which payments are past due or due during the 12 months following the reporting period.

(220-9L-1D1a)                      RESCHEDULED LOANS RECEIVABLE - PUBLIC -  
CURRENT - NOT DELINQUENT

Amount of loans receivable that have been rescheduled and will become due and payable during the 12 months following the reporting period.

(220-9L-1D1b)                      RESCHEDULED LOANS RECEIVABLE - PUBLIC -  
CURRENT - DELINQUENT

Amount of loans receivable that had been rescheduled and payments for which are delinquent or past due. The amount reported will ordinarily be the rescheduled payments past due; however, when the full amount of the loan has formally been declared due and payable, then the entire amount of the rescheduled loan and related interest is reported as delinquent.

(220-9L-1D2)                      RESCHEDULED LOANS RECEIVABLE - PUBLIC -  
NONCURRENT

Amount of loans receivable that have been rescheduled for which the payments are not due until after the 12 months following the reporting period.

(220-9L-2A1)                      NEW LOAN APPLICATIONS - PUBLIC

Amount of new loan applications received from the public to date during the fiscal year.

(220-9L-2A1a)                      LOAN APPLICATIONS - PUBLIC - APPROVED

Amount of loan applications received from the public that were approved.

(220-9L-2A1b)                      LOAN APPLICATIONS - PUBLIC - REJECTED

Amount of loan applications received from the public that were rejected.

(220-9L-2A1c)                      LOAN APPLICATIONS - PUBLIC - PENDING

Amount of loan applications received from the public that are pending review and approval.

(220-9L-2A3)                      LOANS - REQUEST FOR RESCHEDULING

Amount of loans for which rescheduling has been requested to date during the fiscal year.

(220-9L-2A3a)                      LOANS - REQUEST FOR RESCHEDULING - APPROVED

Amount of loans for which rescheduling has been requested and approved.

(220-9L-2A3b)                      LOANS - REQUEST FOR RESCHEDULING - REJECTED

Amount of loans for which rescheduling has been requested and rejected.

(220-9L-2A3c)                      LOANS - REQUEST FOR RESCHEDULING - PENDING

Amount of loans for which rescheduling has been requested and pending review and approval.

(220-9L-2B1)                      LOANS RECEIVABLE - PUBLIC - ELIGIBLE FOR REFERRAL

Amount of loans receivable due from the public that became eligible for referral to credit reporting bureaus during the period.

(220-9L-2B1a)                      LOANS RECEIVABLE - PUBLIC - ELIGIBLE FOR  
REFERRAL - COMMERCIAL

Amount of all commercial loans receivable eligible for referral to credit reporting bureaus.

(220-9L-2B1b)                      LOANS RECEIVABLE - PUBLIC - ELIGIBLE FOR  
REFERRAL - DELINQUENT CONSUMER

Amount of all delinquent consumer loans receivable eligible for referral to credit reporting bureaus.

(220-9L-2B2)                      LOANS RECEIVABLE - PUBLIC - REFERRED

Amount of loans receivable due from the public that became referred to credit reporting bureaus during the period.

(220-9L-2B2a)                      LOANS RECEIVABLE - PUBLIC - REFERRED -  
COMMERCIAL

Amount of all commercial loans receivable referred to credit reporting bureaus.

(220-9L-2B2a)                      LOANS RECEIVABLE - PUBLIC - REFERRED -  
DELINQUENT CONSUMER

Amount of all delinquent consumer loans receivable referred to credit reporting bureaus.

(220-9L-2C1)                      LOANS RECEIVABLE - LOAN CLASSIFICATION

Amount of loans receivable due from the public classified according to their collection probability during the fiscal year. The amount is identical to (220-9L-1A3).

(220-9L-2C1a)                      LOANS RECEIVABLE - LOAN CLASSIFICATION -  
PROBLEMLESS

Amount of loans receivable in which loan payments are being made consistent with terms of the loan agreements.

(220-9L-2C1b)                      **LOANS RECEIVABLE - LOAN CLASSIFICATION -  
PROGRAM STANDARD**

Amount of loans receivable in which assets are potentially weak, but may meet minimum program standards for creditworthiness. Assets in which actual, not potential, weaknesses are evident and significant should be considered for more serious criticism. This is not applicable for consumer loans.

(220-9L-2C1c)                      **LOANS RECEIVABLE - LOAN CLASSIFICATION -  
SUBSTANDARD**

Amount of loans receivable in which assets contain actual weaknesses that jeopardize the collection of the debt. These are characterized by the distinct possibility that the lender will sustain some loss if the deficiencies are not corrected.

(220-9L-2C1d)                      **LOANS RECEIVABLE - LOAN CLASSIFICATION -  
DOUBTFUL**

Amount of loans receivable in which liquidation of an asset for full value is improbable and the possibility of loss is high; however, certain conditions exist that may positively affect the asset. This is not applicable for consumer loans.

(220-9L-2C1e)                      **LOANS RECEIVABLE - LOAN CLASSIFICATION - LOSS**

Amount of loans receivable in which assets are determined to be uncollectible and of such little value that their continuance as assets is not warranted.

(220-9L-2E2a)                      **LOANS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT  
- COLLECTION CONTRACTORS - REFERRED**

Amount of delinquent loans receivable due from the public turned over to collection contractors during the reporting period.

(220-9L-2E2b)                      **LOANS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT  
- COLLECTION CONTRACTORS - COLLECTED**

Gross amount of loans receivable due from the public recovered by collection contractors during the reporting period. Agency reimbursements to collection agencies for services provided should not be deducted.

(220-9L-2E2c)                      **LOANS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT  
- COLLECTION CONTRACTORS - OTHERWISE RESOLVED**

Amount of loans receivable due from the public returned to the agency during the reporting period. Included are loans receivable for which Claims Collection Litigation Reports have been prepared on behalf of an agency.

(220-9L-2E3a)                      **LOANS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT  
- WORKOUT GROUP - REFERRED**

Amount of delinquent loans receivable due from the public, including those that were written off, referred to agency internal workout groups.

(220-9L-2E3b)                    LOANS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT  
   - WORKOUT GROUP - COLLECTED

Amount of loans receivable due from the public collected by agency workout groups.

(220-9L-2E3c)                    LOANS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT  
   - WORKOUT GROUP - OTHERWISE RESOLVED

Amount of loans receivable due from the public returned by the workout groups to the agency or some other entity, such as Justice, for disposition. For example, amounts written off, compromised, and/or rescheduled would be reported on this line.

(220-9L-2E4a)                    LOANS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT  
   - ADMINISTRATIVE OFFSET - REFERRED

Amount of delinquent loans receivable due from the public turned over for administrative offset.

(220-9L-2E4b)                    LOANS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT  
   - ADMINISTRATIVE OFFSET - COLLECTED

Amount of loans receivable due from the public collected via administrative offset.

(220-9L-2E4c)                    LOANS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT  
   - ADMINISTRATIVE OFFSET - OTHERWISE RESOLVED

Amount of loans receivable due from the public returned to the initiating office.

(220-9L-2F1a)(220-9L-2E1b-3-PY)(220-9L-2F1e-PY)  
   LOANS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT  
   - AGENCY COUNSEL - BEGINNING OF YEAR

Amount of all delinquent loans receivable due from the public outstanding at agency counsel as of the beginning of the fiscal year.

(220-9L-2F1b)                    LOANS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT  
   - AGENCY COUNSEL - REFERRED

Amount of delinquent loans receivable due from the public referred to agency counsel for resolution during the reporting period.

(220-9L-2F1c)                    LOANS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT  
   - AGENCY COUNSEL - COLLECTED

Amount of collections received during the fiscal year on delinquent loans receivable due from the public held by agency counsel. For partial collections, include only monetary amounts.



(220-9L-2H1)                      LOANS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT  
- WRITEOFF - PENDING JUSTICE CONCURRENCE

Amount of delinquent loans receivable due from the public pending concurrence by the Department of Justice for write-off during the reporting period.

(220-9L-2H2)                      LOANS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT  
- WRITEOFF - REPORTED TO INTERNAL REVENUE  
SERVICE

Amount of delinquent loans receivable due from the public written off and reported to Internal Revenue Service as income on IRS Form 1099G.

(220-9L-2H3)                      LOANS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT  
- WRITEOFF - NOT REPORTED TO INTERNAL REVENUE  
SERVICE

Amount of delinquent loans receivable due from the public written off, but not yet reported to Internal Revenue Service as income on IRS Form 1099G as required.

(220-9L-2H4)                      LOANS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT  
- WRITEOFF - NOT FOR INTERNAL REVENUE SERVICE  
REPORTING

Amount of delinquent loans receivable due from the public written off, but not required to be reported to Internal Revenue Service.

(220-9L-2I1)                      LOAN ASSET SALES - PORTFOLIO VALUE SOLD

Amount representing the unpaid principal of loan assets (face value less paid principal) sold during the fiscal year.

(220-9L-2I2)                      LOAN ASSET SALES - GROSS PROCEEDS

Gross amount realized during the fiscal year from the sale of these loan assets. Gross proceeds are amounts received by the Federal Government on the day of the settlement of the loan sale. These proceeds are amounts paid by purchasers less any transaction costs paid on the day of the sale. Examples include underwriting, rating agency, and legal fees. Gross proceeds do not include transaction costs such as financial advisors' fees paid as direct obligations by an agency. The difference between (220-9L-2I1) "Portfolio Value Sold" and (220-9L-2I2) "Gross Proceeds" should be reported as reclassified and must be included in (220-9L-1B4).

(220-9L-2I3)                      LOAN ASSET SALES - NET PROCEEDS

Amount equivalent to "Gross Proceeds" less all other costs associated with each sale, such as financial advisors' fees.

**PROPERTY, PLANT, AND EQUIPMENT - PROPRIETARY**

(220-0-7j)(BPS-F-1699)      **PROPERTY, PLANT, AND EQUIPMENT - NET**

Total amount of all property, plant, and equipment less total amount of accumulated depreciation and amortization for the same. Included in the amount are all real property and personal property that have been capitalized. GAO 2-94-21 requires footnote for any restrictions as to the use or convertibility of property, plant and equipment. GAO-2-75-08 requires that lessors report any property on operating leases as a separate component of property, plant and equipment.

(220-0-7a)(BPS-F-1600)      **STRUCTURES, FACILITIES, AND LEASEHOLD IMPROVEMENTS**

Amount of structures and facilities, including buildings, structural components (for example, air conditioning and heating units and any capital improvements made thereto), and monuments, statues, and memorials. Include capitalized costs of leasehold improvements made to facilities occupied by the U.S. Government as the lessee.

(220-1-7a-3a)                      **STRUCTURES, FACILITIES, AND LEASEHOLD IMPROVEMENTS - FULLY DEPRECIATED - PURCHASE PRICE**

Amount of fully depreciated structures, facilities, and leasehold improvements reported at purchase price.

(220-1-7a-3b)                      **STRUCTURES, FACILITIES, AND LEASEHOLD IMPROVEMENTS - FULLY DEPRECIATED - MARKET VALUE**

Amount of fully depreciated structures, facilities, and leasehold improvements reported at market value.

(Note: Treasury provides option as to reporting "purchase price" (220-1-7a-3a) or "market value" (220-1-7a-3b); whereas (GAO-2-36-9) requires "original cost" only. This note applies to all subsequent categories of Property, Plant and Equipment.)

(220-1-7a-4a)                      **STRUCTURES, FACILITIES, AND LEASEHOLD IMPROVEMENTS - NONDEPRECIABLE - NOT SUBJECT TO DEPRECIATION**

Amount of structures, facilities, and leasehold improvements that are not depreciated since they are not subject to depreciation.

(220-1-7a-4b)                      **STRUCTURES, FACILITIES, AND LEASEHOLD IMPROVEMENTS - NONDEPRECIABLE - OTHER REASONS, (DESCRIBE)**

Amount of structures, facilities, and leasehold improvements that are not depreciated since they are not depreciated because (describe other reasons).

(220-1-7a-5)                    STRUCTURES, FACILITIES, AND LEASEHOLD  
IMPROVEMENTS - BEING DEPRECIATED -  
(DEPRECIATION METHOD) - (LIFE)

Amount of structures, facilities, and leasehold improvements that are being depreciated. The depreciation method used should be specified as to (a) Interest (Sinking Fund), (b) Straight Line, (c) Double-Declining Balance, (d) Sum-of-the-Years' Digits, (e) Production (Activity or Use), or (f) Other (Describe). The range of service life should be categorized as (a) 1 ~ 5 years, (b) 6 ~ 10 years, (c) 11 ~ 20 years, or (d) over 20 years (Describe).

(220-1-7a-6a)                STRUCTURES, FACILITIES, AND LEASEHOLD  
IMPROVEMENTS - NOT-IN-USE - OBSOLETE

Amount of structures, facilities, and leasehold improvements that are not in use because of obsolescence.

(220-1-7a-6b)                STRUCTURES, FACILITIES, AND LEASEHOLD  
IMPROVEMENTS - NOT-IN-USE - STORAGE

Amount of structures, facilities, and leasehold improvements that are not in use because they are in storage or lay-away.

(220-1-7a-6c)                STRUCTURES, FACILITIES, AND LEASEHOLD  
IMPROVEMENTS - NOT-IN-USE - FOR DISPOSAL

Amount of structures, facilities, and leasehold improvements that are not in use because they are awaiting disposal action.

(220-1-7a-6d)                STRUCTURES, FACILITIES, AND LEASEHOLD  
IMPROVEMENTS - NOT-IN-USE - OTHER REASON(S),  
(DESCRIBE) \_\_\_\_\_

Amount of structures, facilities, and leasehold improvements that are not in use because (describe other reasons).

(220-0-7b)(BPS-F-1610)      MILITARY EQUIPMENT

Amount of military equipment, which includes ships, aircraft, and military hardware (tanks, weapons, etc.), that has been capitalized.

(220-1-7b-3a)                MILITARY EQUIPMENT - FULLY DEPRECIATED -  
PURCHASE PRICE

Amount of fully depreciated military equipment reported at purchase price.

(220-1-7b-3b)                MILITARY EQUIPMENT - FULLY DEPRECIATED -  
MARKET VALUE

Amount of fully depreciated military equipment reported at market value.

(220-1-7b-4a)                      **MILITARY EQUIPMENT - NONDEPRECIABLE - NOT  
SUBJECT TO DEPRECIATION**

Amount of military equipment that is not depreciated since they are not subject to depreciation.

(220-1-7b-4b)                      **MILITARY EQUIPMENT - NONDEPRECIABLE - OTHER  
REASON(S)**

Amount of military equipment that is not depreciated since they are not depreciated because (describe other reasons).

(220-1-7b-5)                      **MILITARY EQUIPMENT - BEING DEPRECIATED -  
(DEPRECIATION METHOD) - (LIFE)**

Amount of military equipment that is being depreciated. The depreciation method used should be specified as to (a) Interest (Sinking Fund), (b) Straight Line, (c) Double-Declining Balance, (d) Sum-of-the-Years' Digits, (e) Production (Activity or Use), or (f) Other (Describe). The range of service life should be categorized as (a) 1 ~ 5 years, (b) 6 ~ 10 years, (c) 11 ~ 20 years, or (d) over 20 years (Describe).

(220-1-7b-6a)                      **MILITARY EQUIPMENT - NOT-IN-USE - OBSOLETE**

Amount of military equipment that is not in use because of obsolescence.

(220-1-7b-6b)                      **MILITARY EQUIPMENT - NOT-IN-USE - STORAGE**

Amount of military equipment that is not in use because it is in storage or lay-away.

20-1-7b-6c)                      **MILITARY EQUIPMENT - NOT-IN-USE - FOR DISPOSAL**

Amount of military equipment that is not in use because it is awaiting disposal action.

(220-1-7b-6d)                      **MILITARY EQUIPMENT - NOT-IN-USE - OTHER  
REASON(S)**

Amount of military equipment that is not in use because (describe other reasons).

(220-0-7c)(BPS-F-1620)              **ADP SOFTWARE**

Amount of internally developed and commercially acquired ADP software that has been capitalized.

(220-1-7c-3a)                      **ADP SOFTWARE - FULLY DEPRECIATED - PURCHASE  
PRICE**

Amount of fully depreciated ADP software reported at cost or purchase price.

(220-1-7c-3b)                      **ADP SOFTWARE - FULLY DEPRECIATED - MARKET  
VALUE**

Amount of fully depreciated ADP software reported at market value.

(220-1-7c-4a) ADP SOFTWARE - NONDEPRECIABLE - NOT SUBJECT TO DEPRECIATION

Amount of ADP software that is not depreciated since it is not subject to depreciation.

(220-1-7c-4b) ADP SOFTWARE - NONDEPRECIABLE - NOT SUBJECT TO DEPRECIATION - OTHER REASON(S), (DESCRIBE)

Amount of ADP software that is not depreciated since it is not depreciated because (describe other reasons).

(220-1-7c-5) ADP SOFTWARE - BEING DEPRECIATED - (DEPRECIATION METHOD) - (LIFE)

Amount of ADP software that is being depreciated. The depreciation method used should be specified as to (a) Interest (Sinking Fund), (b) Straight Line, (c) Double-Declining Balance, (d) Sum-of-the-Years' Digits, (e) Production (Activity or Use), or (f) Other (Describe). The range of service life should be categorized as (a) 1 ~ 5 years, (b) 6 ~ 10 years, (c) 11 ~ 20 years, or (d) over 20 years (Describe).

(220-1-7c-6a) ADP SOFTWARE - NOT-IN-USE - OBSOLETE

Amount of ADP software that is not in use because of obsolescence.

(220-1-7c-6b) ADP SOFTWARE - NOT-IN-USE - STORAGE

Amount of ADP software that is not in use because it is in storage or lay-away.

(220-1-7c-6c) ADP SOFTWARE - NOT-IN-USE - FOR DISPOSAL

Amount of ADP software that is not in use because it is awaiting disposal action.

(220-1-7c-6d) ADP SOFTWARE - NOT-IN-USE - OTHER REASON(S), (DESCRIBE)

Amount of ADP software that is not in use because (describe other reasons).

(220-0-7d)(BPS-F-1630) EQUIPMENT

Amount of equipment, which includes machinery, automotive equipment, ADP equipment, and other nonexpendable equipment and furniture that has been capitalized.

(220-1-7d-3a) EQUIPMENT - FULLY DEPRECIATED - PURCHASE PRICE

Amount of fully depreciated equipment, reported at purchase price.

(220-1-7d-3b) EQUIPMENT - FULLY DEPRECIATED - MARKET VALUE

Amount of fully depreciated equipment, reported at market value.

(220-1-7d-4a)                   EQUIPMENT - NONDEPRECIABLE - NOT SUBJECT TO DEPRECIATION

Amount of equipment that is not depreciated since it is not subject to depreciation.

(220-1-7d-4b)                   EQUIPMENT - NONDEPRECIABLE - OTHER REASON(S), (DESCRIBE)

Amount of equipment that is not depreciated since it is not depreciated because (describe other reasons).

(220-1-7d-5)                   EQUIPMENT - BEING DEPRECIATED - (DEPRECIATION METHOD) - (LIFE)

Amount of equipment that is being depreciated. The depreciation method used should be specified as to (a) Interest (Sinking Fund), (b) Straight Line, (c) Double-Declining Balance, (d) Sum-of-the-Years' Digits, (e) Production (Activity or Use), or (f) Other (Describe). The ranges of service life should be categorized as (a) 1 ~ 5 years, (b) 6 ~ 10 years, (c) 11 ~ 20 years, or (d) over 20 years (Describe).

(220-1-7d-6a)                   EQUIPMENT - NOT-IN-USE - OBSOLETE

Amount of equipment that is not in use because of obsolescence.

(220-1-7d-6b)                   EQUIPMENT - NOT-IN-USE - STORAGE

Amount of equipment that is not in use because it is in storage or lay-away.

(220-1-7d-6c)                   EQUIPMENT - NOT-IN-USE - FOR DISPOSAL

Amount of equipment that is not in use because it is awaiting disposal action.

(220-1-7d-6d)                   EQUIPMENT - NOT-IN-USE - OTHER REASON(S), (DESCRIBE)

Amount of equipment that is not-in-use because (describe other reasons).

(220-0-7e)(BPS-F-1640)       ASSETS UNDER CAPITAL LEASE

Amount of fair market value of assets under capital lease. Amounts due under the leases should be reported as liabilities. GAO-2-75-09 requires reporting of gross asset leased in aggregate and by major property categories on the Statement of Financial Position and GAO 2-75-11 requires a general description of all leasing arrangements.

(220-1-7e-3a)                   ASSETS UNDER CAPITAL LEASE - FULLY DEPRECIATED - PURCHASE PRICE

Amount of fully depreciated assets under capital lease, reported at purchase price.

(220-1-7e-3b)                   ASSETS UNDER CAPITAL LEASE - FULLY DEPRECIATED - MARKET VALUE

Amount of fully depreciated assets under capital lease, reported at market value.

(220-1-7e-4a) ASSETS UNDER CAPITAL LEASE - NONDEPRECIABLE  
- NOT SUBJECT TO DEPRECIATION

Amount of assets under capital lease that are not depreciated since they are not subject to depreciation.

(220-1-7e-4b) ASSETS UNDER CAPITAL LEASE - NONDEPRECIABLE  
- OTHER REASON(S), (DESCRIBE)

Amount of assets under capital lease that are not depreciated since they are not depreciated because (describe other reasons).

(220-1-7e-5) ASSETS UNDER CAPITAL LEASE - BEING  
DEPRECIATED - (DEPRECIATION METHOD) - (LIFE)

Assets under capital lease that are being depreciated. The depreciation method used should be specified as to (a) Interest (Sinking Fund), (b) Straight Line, (c) Double-Declining Balance, (d) Sum-of-the-Years' Digits, (e) Production (Activity or Use), or (f) Other (Describe). The range of service life should be categorized as (a) 1 ~ 5 years, (b) 6 ~ 10 years, (c) 11 ~ 20 years, or (d) over 20 years (Describe).

(220-1-7e-6a) ASSETS UNDER CAPITAL LEASE - NOT-IN-USE -  
OBSOLETE

Amount of assets under capital lease that are not in use because of obsolescence.

(220-1-7e-6b) ASSETS UNDER CAPITAL LEASE - NOT-IN-USE -  
STORAGE

Amount of assets under capital lease that are not in use because they are in storage or lay-away.

(220-1-7e-6c) ASSETS UNDER CAPITAL LEASE - NOT-IN-USE - FOR  
DISPOSAL

Amount of assets under capital lease that are not in use because they are awaiting disposal action.

(220-11-7e-6d) ASSETS UNDER CAPITAL LEASE - NOT-IN-USE -  
OTHER REASON(S), (DESCRIBE)

Amount of assets under capital lease that are not in use because (describe other reasons).

(220-0-7f) OTHER FIXED ASSETS

Amount of other fixed assets. Seized property pending disposition, real property, and other pledged collateral acquired and held for sale (net of prior mortgages not assumed) are included in this amount. When prior mortgages or liens are assumed, enter the asset gross and include the amount of mortgages or liens assumed under "Other liabilities" and identify. Identify, describe, and report separately the nature of any types of property which comprise more than 25 percent of the total amount in excess of \$100,000.

(220-1-7f-3a) OTHER FIXED ASSETS - FULLY DEPRECIATED -  
PURCHASE PRICE

Amount of fully depreciated other fixed assets, reported at purchase price.

(220-1-7f-3b) OTHER FIXED ASSETS - FULLY DEPRECIATED -  
MARKET VALUE

Amount of fully depreciated other fixed assets, reported at market value.

(220-1-7f-4a) OTHER FIXED ASSETS - NONDEPRECIABLE - NOT  
SUBJECT TO DEPRECIATION

Amount of other fixed assets that are not depreciated since they are not subject to depreciation.

(220-1-7f-4b) OTHER FIXED ASSETS - NONDEPRECIABLE - OTHER  
REASON(S), (DESCRIBE) \_\_\_\_\_

Amount of other fixed assets that are not depreciated since they are not depreciated because (describe other reasons).

(220-1-7f-5) OTHER FIXED ASSETS - BEING DEPRECIATED -  
(DEPRECIATION METHOD) - (LIFE)

Amount of other fixed assets that are being depreciated. The depreciation method used should be specified as to (a) Interest (Sinking Fund), (b) Straight Line, (c) Double-Declining Balance, (d) Sum-of-the-Years' Digits, (e) Production (Activity or Use), or (f) Other (Describe). The range of service life should be categorized as (a) 1 ~ 5 years, (b) 6 ~ 10 years, (c) 11 ~ 20 years, or (d) over 20 years (Describe).

(220-1-7f-6a) OTHER FIXED ASSETS - NOT-IN-USE - OBSOLETE

Amount of other fixed assets that are not in use because of obsolescence.

(220-1-7f-6b) OTHER FIXED ASSETS - NOT-IN-USE - STORAGE

Amount of other fixed assets that are not in use because they are in storage or lay-away.

20-1-7f-6c) OTHER FIXED ASSETS - NOT-IN-USE - FOR DISPOSAL

Amount of other fixed assets that are not in use because they are awaiting disposal action.

(220-1-7f-6d) OTHER FIXED ASSETS - NOT-IN-USE - OTHER  
REASON(S), (DESCRIBE) \_\_\_\_\_

Amount of other fixed assets that are not in use because (describe other reasons).

(220-0-7g)(BPS-F-1660)      **CONSTRUCTION IN PROGRESS**

Amount associated with all construction of property, plant, and equipment in progress. When constructed assets are placed in service, the construction-in-progress costs should be transferred to the proper asset account.

(220-0-7h)(BPS-F-1670)      **LAND**

Amount of all land, including public domain lands and permanent improvements to the land.

(220-0-7i)(BPS-F-1680)      **ALLOWANCES**

Total amount of accumulated depreciation and amortization for the total property, plant, and equipment categories.

(GAO-2-22-08)                      **CAPITALIZED INTEREST COST**

Amount of interest costs incurred during the acquisition of property, plant and equipment that were capitalized during the period (to be shown as a note to the financial statements).

(GAO-2-94-18)                      **OTHER FIXED ASSETS - STATUES AND MONUMENTS**

Amount of statues and monuments.

**OTHER ASSETS - PROPRIETARY**

(220-0-8)(BPS-F-1799)      **OTHER ASSETS**

Amount of all other assets that are not included in any of the previous classifications. Include in this section gold holdings of the U.S. Government, special drawing rights, international reserve assets, and seized monetary assets (cash).

(BPS-F-1700)                      **GOLD HOLDINGS OF THE U.S. GOVERNMENT**

Amount of gold held by the U.S. Government.

(BPS-F-1710)                      **SPECIAL DRAWING RIGHTS**

Amount of special drawing rights of the reporting agency.

(BPS-F-1720)                      **INTERNATIONAL RESERVE ASSETS**

Amount of international reserve assets of the reporting agency.

(BPS-F-1730)                      **SEIZED MONETARY ASSETS**

Amount of seized monetary assets (cash) of the reporting agency.

(BPS-F-1730)                      OTHER MISCELLANEOUS ASSETS

Amount of all other assets held by the reporting agency. Identify and report separately the nature and amount of each type of asset which comprises more than 25 percent of the total amount reported for this category in excess of \$100,000, using the following sub-data elements.

(220-0-8a)                      OTHER ASSETS, (DESCRIBE)

(220-0-8b)                      OTHER ASSETS, (DESCRIBE)

(220-0-8c)                      OTHER ASSETS, (DESCRIBE)

**TOTAL ASSETS - PROPRIETARY**

(220-0-9)(BPS-F-1999)      TOTAL ASSETS

Amount of all assets of the reporting entity.

**ACCOUNTS PAYABLE - PROPRIETARY**

(220-0-10c)(BPS-F-2099)    ACCOUNTS PAYABLE - TOTAL

Total amount owed to others as of the reporting date for goods and other property purchased and received, and services performed by other than employees.

(220-0-10a)(BPS-F-2000)    ACCOUNTS PAYABLE - FEDERAL

Amount of all accounts payable to other Federal entities, e.g., Federal Government funds or accounts.

(220-0-10b)(BPS-F-2010)    ACCOUNTS PAYABLE - PUBLIC

Amount of all non-Federal accounts payable, e.g., vendors, individuals, private sector organizations, state and local governments, and foreign governments.

**INTEREST PAYABLE - PROPRIETARY**

(220-0-11c)(BPS-F-2199)    INTEREST PAYABLE - TOTAL

Total amount of liabilities for interest accrued but not yet paid.

(220-0-11a)(BPS-F-2100)    INTEREST PAYABLE - FEDERAL

Amount of all interest owed to Federal agencies (for example, Treasury and the Federal Financing Bank).

(220-0-11b)(BPS-F-2110) INTEREST PAYABLE - PUBLIC

Amount of all interest owed to other than Federal agencies.

**ACCRUED PAYROLL AND BENEFITS - PROPRIETARY**

(220-0-12)(BPS-F-2299) ACCRUED PAYROLL AND BENEFITS

Amount of total funded but unpaid personnel compensation and benefits that have been earned by employees as of the close of the reporting period. This amount includes earned, but unpaid, salaries and wages and funded annual leave, sick leave, and other employee benefits that had been earned as of the end of the reporting period.

**ACCRUED UNFUNDED ANNUAL LEAVE - PROPRIETARY**

(220-0-13)(BPS-F-2399) ACCRUED UNFUNDED ANNUAL LEAVE

Amount of unfunded annual leave accrued to employees for annual leave earned but not used that is expected to be paid from future years' appropriations.

**UNEARNED REVENUES (ADVANCES) - PROPRIETARY**

(220-0-14c)(BPS-F-2499) UNEARNED REVENUES (ADVANCES) - TOTAL

Amount of payments received for goods and services not as yet delivered (e.g., downpayments received for goods and services to be provided, rent received in advance, and unearned portion of subscriptions and dues received when amortized).

220-0-14a)(BPS-F-2400) UNEARNED REVENUES (ADVANCES) - FEDERAL

Amount of unearned advances received from other Federal agencies, accounts, or funds.

(220-0-14b)(BPS-F-2410) UNEARNED REVENUES (ADVANCES) - PUBLIC

Amount of unearned advances received from other than Federal agencies, accounts, or funds.

**DEPOSIT FUNDS - PROPRIETARY**

(220-0-15)(BPS-F-2599) DEPOSIT FUNDS

Amount of liabilities representing deposits received covering such items as cash collateral, proceeds of loans held for the borrowers, payroll withholdings and deductions, and other deposits held subject to refund or applications.

**DEBT ISSUED UNDER BORROWING AUTHORITY - PROPRIETARY**

(220-0-16d)(220-1-10d)(BPS-F-2699)

**DEBT ISSUED UNDER BORROWING AUTHORITY**

Amount of all agency debt as of end of the period.

(220-0-16a)(220-1-10a-4)(BPS-F-2600)

**GROSS FEDERAL DEBT - END OF PERIOD**

Amount of the agency debt issued to the public under special financial authority (for example, FHA debentures, Treasury bills, notes, and bonds) and outstanding at the end of the reporting period. Only Treasury will report the "Public Debt."

(220-1-10a-1)

**GROSS FEDERAL DEBT - BEGINNING OF PERIOD**

Amount of the agency debt issued to the public under special financial authority (for example, FHA debentures, Treasury bills, notes, and bonds) and outstanding at the beginning of the period.

(220-1-10a-2)

**GROSS FEDERAL DEBT - NEW BORROWINGS**

Amount of the agency debt issued during the reporting period to the public under special financing authority. Exclude amounts due to refinancing.

(220-1-10a-3)

**GROSS FEDERAL DEBT - REPAYMENTS**

Amount of the agency debt repaid during the reporting period to the public under special financing authority. Exclude amounts due for refinancing.

(220-1-10a-5)

**GROSS FEDERAL DEBT - REFINANCING**

Portion of the beginning of the period balance of the Gross Federal Debt that was refinanced during the reporting period. (This amount is a non-add information.)

(220-0-16b)(220-1-10b-4) **TOTAL INTRAGOVERNMENTAL DEBT - END OF PERIOD**

Amount of all borrowings from Federal agencies outstanding at the end of the reporting period.

(220-1-10b-1d)(BPS-F-2615) **BORROWINGS FROM THE TREASURY - END OF PERIOD**

Amount of all borrowings from the Treasury outstanding at the end of the reporting period.

(220-1-10b-1a)

**BORROWINGS FROM THE TREASURY -  
BEGINNING OF PERIOD**

Amount of all borrowings from the Treasury outstanding at the beginning of the reporting period.

**(220-1-10b-1b) BORROWINGS FROM THE TREASURY - NEW  
BORROWINGS**

Amount of the new borrowing from the Treasury during the reporting period. Exclude amounts due to refinancing.

**(220-1-10b-1c) BORROWINGS FROM THE TREASURY -  
REPAYMENTS**

Amount of the borrowing from the Treasury that was repaid during the reporting period. Exclude amounts due to refinancing.

**(220-1-10b-1e) BORROWING FROM THE TREASURY -  
REFINANCING**

Portion of the beginning of the period balance of the borrowings from the Treasury that was refinanced during the reporting period. (This amount is a non-add information.)

**(220-1-10b-2d)(BPS-F-2610) BORROWINGS FROM THE FEDERAL FINANCING  
BANK - END OF THE PERIOD**

Amount of all borrowings from the Federal Financing Bank outstanding at the end of the reporting period.

**(220-1-10b-2a) BORROWINGS FROM THE FEDERAL FINANCING  
BANK - BEGINNING OF PERIOD**

Amount of all borrowings from the Federal Financing Bank outstanding at the beginning of the reporting period.

**(220-1-10b-2b) BORROWINGS FROM THE FEDERAL FINANCING  
BANK - NEW BORROWINGS**

Amount of new borrowings from the Federal Financing Bank during the reporting period. Exclude amounts due to refinancing.

**(220-1-10b-2c) BORROWINGS FROM THE FEDERAL FINANCING  
BANK - REPAYMENTS**

Amount of the borrowings from the Federal Financing Bank repaid during the reporting period. Exclude amounts due to refinancing.

**(220-1-10b-2e) BORROWINGS FROM THE FEDERAL  
FINANCING BANK - REFINANCING**

Portion of the beginning of the period balance of the borrowings from the Federal Financing Bank that was refinanced during the reporting period. (This amount is a non-add information.)

(220-1-10b-3d)                      **BORROWINGS FROM OTHER FEDERAL AGENCIES -  
END OF PERIOD**

Amount of all borrowings from other Federal agencies outstanding at the end of the reporting period.

(220-1-10b-3a)                      **BORROWINGS FROM OTHER FEDERAL  
AGENCIES - BEGINNING OF PERIOD**

Amount of all borrowings from other Federal agencies outstanding at the beginning of the period.

(220-1-10b-3b)                      **BORROWINGS FROM OTHER FEDERAL  
AGENCIES - NEW BORROWINGS**

Amount of the new borrowings from other Federal agencies during the reporting period. Exclude amounts due to refinancing.

(220-1-10b-3c)                      **BORROWING FROM OTHER FEDERAL AGENCIES -  
REPAYMENTS**

Amount of the borrowings from other Federal agencies repaid during the reporting period. Exclude amounts due to refinancing.

(220-1-10b-3e)                      **BORROWINGS FROM OTHER FEDERAL  
AGENCIES - REFINANCING**

Portion of the beginning of the period balance of the borrowings from other Federal agencies that was refinanced during the reporting period. (This amount is a non-add information.)

(220-0-16c)(BPS-F-2620)      **OTHER DEBT - END OF THE PERIOD**

Amount of all other debt outstanding at the end of the reporting period.

- (220-1-10c-1)                      **OTHER DEBT - END OF THE PERIOD - (DESCRIBE)**
- (220-1-10c-2)                      **OTHER DEBT - END OF THE PERIOD - (DESCRIBE)**
- (220-1-10c-3)                      **OTHER DEBT - END OF THE PERIOD - (DESCRIBE)**
- (220-1-10c-N)                      **OTHER DEBT - END OF THE PERIOD - (DESCRIBE)**

Amount of each kind of other debt with a description for each.

**ACTUARIAL LIABILITIES - PROPRIETARY**

(220-0-17c)(BPS-F-2799)      **TOTAL ACTUARIAL LIABILITIES**

Total amount of actuarial liabilities for pension, insurance, and annuity programs administered by the reporting entity.

(220-0-17a)(220-1-9a-2)(BPS-F-2700)

**ACTUARIAL LIABILITIES - FEDERAL EMPLOYEE PENSION PLAN**

Amount of the present value of accumulated benefits of a pension plan. If there is more than one plan, report the plans separately using (220-1-9a-2a), (220-1-9a-2b), etc. In that case, (220-0-17a) will be the sum of these.

(220-1-9a-4)

**ACTUARIAL LIABILITIES - FEDERAL EMPLOYEE PENSION PLAN - ASSETS AVAILABLE**

Amount of assets of pension trust fund held and available to pay benefits. If there is more than one plan, report them separately using (220-1-9a-4a), (220-1-9a-4b), etc.

(220-0-17b)(220-1-9b-2)(BPS-F-2710)

**ACTUARIAL LIABILITIES - INSURANCE AND ANNUITY PROGRAM**

Amount of the present value of accumulated plan benefits. If there is more than one program, report them separately using (220-1-9b-2a), (220-1-9b-2b), etc. In that case, (220-0-17b) will be the sum of these.

(220-1-9b-4)

**ACTUARIAL LIABILITIES - INSURANCE AND ANNUITY PROGRAM - ASSETS AVAILABLE**

Amount of assets held and available to pay benefits. If there is more than one program, report them separately using (220-1-9b-4a), (220-1-9b-4b), etc.

(220-0-17X)(220-1-9c-1)

**ACTUARIAL LIABILITIES - SOCIAL SECURITY TRUST FUNDS**

Amount of the present value of accumulated future payments. If there is more than one fund, report them separately using (220-1-9c-1a), (220-1-9c-1b), etc. GAO-2-82-16 requires that these amounts be reported as a footnote to the financial statements until a final position on the accounting and reporting treatment has been reached.

(220-1-9c-3)

**ACTUARIAL LIABILITIES - SOCIAL SECURITY TRUST FUNDS - ASSETS AVAILABLE**

Amount of assets of the trust fund held and available to pay benefits. If there is more than one fund, report them separately using (220-1-9c-3a), (220-1-9c-3b), etc.

**TOTAL OTHER LIABILITIES - PROPRIETARY**

(220-0-18e)(BPS-F-2899)    **TOTAL OTHER LIABILITIES**

Amount of all other liabilities that were not included elsewhere. Liabilities related to accruals of loss contingencies (including loan guarantees) should be reported in this category as well as long-term agreements and contracts not reported elsewhere.

- (220-0-18a) OTHER LIABILITIES; (DESCRIBE)
- (220-0-18b) OTHER LIABILITIES; (DESCRIBE)
- (220-0-18c) OTHER LIABILITIES; (DESCRIBE)
- (220-0-18N) OTHER LIABILITIES; (DESCRIBE)

Amount of any kind of other liability that comprises more than 25 percent of the Total Other Liabilities in excess of \$100,000 should be described and reported separately.

**TOTAL LIABILITIES - PROPRIETARY**

(220-0-19)(BPS-F-2999) TOTAL LIABILITIES

Grand total of all liabilities reported elsewhere.

**EQUITY - PROPRIETARY**

(220-0-20c)(BPS-F-3099) NET UNEXPENDED FINANCED BUDGET AUTHORITY

Net amount of unexpended appropriation (220-0-20a) less unfilled customer orders from Federal agencies (220-0-20b) as of the end of the reporting period.

(220-0-20a)(220-1-11c)(BPS-F-3000)  
UNEXPENDED APPROPRIATIONS

Amount of appropriations that are not obligated or obligated but not expended.

(220-1-11a) UNEXPENDED APPROPRIATIONS - UNOBLIGATED

Amount of appropriations that are not obligated. This should agree with related amounts reported in Column 11 of the FMS Form 2108: Year-end Closing Statement.

(220-1-11b-1) UNEXPENDED APPROPRIATIONS - UNDELIVERED ORDERS - FEDERAL

Amount of (a) goods and services ordered from other Federal agencies but yet to be delivered, (b) unperformed portion of contracts with other Federal agencies, and (c) other similar outstanding obligations to other Federal agencies.

(220-1-11b-2) UNEXPENDED APPROPRIATIONS - UNDELIVERED ORDERS - PUBLIC

Amount of (a) goods and services ordered from the public but yet to be delivered, (b) unperformed portion of contracts to the public, and (c) other similar outstanding obligations to the public. (Note: The sum of 220-1-11b-1) and (220-1-11b-2) should agree with related amount(s) in Column 9 of the FMS Form 2108: Year-end Closing Statement.)

(220-0-20b)(BPS-F-3010) UNFILLED CUSTOMER ORDERS (FEDERAL)

Amount of orders received from other Government accounts for goods and services to be furnished on a reimbursable basis for which the reporting entity has yet to perform the services or provide the goods.

(220-1-12d) UNFINANCED BUDGET AUTHORITY

Amount of budget authority that is yet to be "financed."

(220-1-12a) UNFINANCED BUDGET AUTHORITY - CONTRACT AUTHORITY

Amount of contract authority that has not been liquidated either by appropriations or other means.

(220-1-12b) UNFINANCED BUDGET AUTHORITY - BORROWING AUTHORITY

Amount of unused (unborrowed) portion of borrowing authority.

(220-1-12c) UNFINANCED BUDGET AUTHORITY - UNFILLED CUSTOMER ORDERS (FEDERAL)

This amount is same as (220-0-20b).

(220-0-21)(BPS-F-3199) INVESTED CAPITAL

Amount representing the initial investment to commence operations for non-business activities, business-like activity that was not initially started by appropriated capital, and any appropriations subsequent to initial investment which were expended for property which has been capitalized. Also, include cumulative results of operations, nonreciprocal transfers of fixed assets from other agencies (which did not require reimbursement), and donations. (GAO-2-43-05 requires a footnote to the financial statements for any amount of invested capital in which a transfer agency retains a reversionary interest—such as property reverting back to the transferor if certain conditions occur.)

(220-0-22d)(BPS-F-3299) FUND BALANCE (TYPE 1 REPORTING ENTITY) - END OF PERIOD

Amount of revolving fund (exclusive of trust revolving fund) equity consisting of appropriated capital, cumulative results of operations, and donated capital.

(220-0-22a)(BPS-F-3200) FUND BALANCE - APPROPRIATED CAPITAL

Amount appropriated by Congress to establish or increase the working capital of a revolving fund.

(220-0-22b)(BPS-F-3210) FUND BALANCE - CUMULATIVE RESULTS

Amount of cumulative results from operations since the inception of the revolving fund.

(220-0-22c)(BPS-F-3220) FUND BALANCE - DONATED CAPITAL

Amount representing the fair market value of all donations received by the revolving fund. Donations are nonreciprocal transfers of assets from state, local, or foreign governments, individuals, or others not related to the Federal Government. Also enter amounts of nonreciprocal transfers of assets and liabilities between Federal agencies.

(220-0-23)(BPS-F-3399) FUND BALANCE

Amount of all trust fund equity, including trust revolving funds.

**TOTAL EQUITY - PROPRIETARY**

(220-0-24)(BPS-F-3999) EQUITY

Grand total amount of all equity account balances.

**TOTAL LIABILITIES AND EQUITY - PROPRIETARY**

(220-0-25) TOTAL LIABILITIES AND EQUITY

Total amount of all liabilities and equity.

**REPORT ON OPERATIONS - PROPRIETARY**

(221-6) TOTAL FINANCING SOURCES

Total amount of financing sources of the reporting entity for the reporting period. This amount is the sum of (221-1), (221-2c), (220-3) and (220-4e) less (220-5).

(221-1) ACCRUED EXPENDITURES

Total amount of expenditures incurred for (1) services performed by employees, contractors, vendors, carriers, grantees, lessors, and other government funds; (2) goods and tangible property received; and (3) amounts becoming owed under programs for which no current service or performance is required (that is, annuities, insurance claims, and other benefit payments). This amount should also include amounts related to appropriations expended for inventory, property, plant, and equipment which are recorded as assets and an increase in invested capital and should be net of revenues or gains for which amounts were not returned to the Treasury. GAO-2-103-04 excludes amounts expended for property, plant and equipment (see also note under 221-14.)

(221-2-c)(BPS-F-0191) REVENUE

Total amount earned from (1) services performed or (2 goods and other tangible property delivered to all purchasers. Interest income is not included.

(221d-2-a) REVENUE - FEDERAL SOURCES

Amount earned from (1) services performed or (2 goods and other tangible property delivered to Federal agencies or accounts.

(221-2-b) REVENUE - PUBLIC SOURCES

Amount earned from (1) services performed or (2 goods and other tangible property delivered to all non-Federal purchasers.

(BPS-F-0111) REVENUE - PROGRAM, (DESCRIBE)

(BPS-F-0121) REVENUE - PROGRAM, (DESCRIBE)

(BPS-F-0131) REVENUE - PROGRAM, (DESCRIBE)

(BPS-F-01N1) REVENUE - PROGRAM, (DESCRIBE)

Amount of revenue associated with each program (and described) when a fund or an account has more than one program.

(221-3) GOVERNMENTAL RECEIPTS

Amount of governmental receipts collected. Governmental receipts are collections from the public that result from the exercise of the Government's sovereign powers, excluding receipts offset against outlays. These collections consist mainly of tax receipts (including social insurance taxes), receipts from court fines, certain licenses, and deposits of earnings by the Federal Reserve System.

(221-4-e) **OTHER FINANCING SOURCES**

Amount of all other financing sources not included elsewhere. Appropriated funds should enter unfunded expenses that will not be financed by future appropriations. Recognition of depreciation expense, for example, is classified as an unfunded financing source. Other unfunded expense, such as bad debt expense and unfunded accrued annual leave, are not entered here since these accounts will be funded by future appropriations. Also, gains are included on this line. Identify the nature of any types of financing sources comprising more than 25 percent of the total amount reported in this category in excess of \$100,000. Enter and identify on separate lines the amounts for Federal Interest Income and Public Interest Income. These should be reported separately and described using the following sub-data elements.

(221-4-a) OTHER FINANCING SOURCE - (DESCRIBE)

(221-4-b) OTHER FINANCING SOURCE - (DESCRIBE)

(221-4-c) OTHER FINANCING SOURCE - (DESCRIBE)

(221-4-d) OTHER FINANCING SOURCE - (DESCRIBE)

(221-5) **RECEIPTS RETURNED TO TREASURY**

Amounts returned to the Treasury that have been reported as a financing source.

(221-12)(BPS-F-0192) **TOTAL OPERATING EXPENSES**

Total amount of operating expenses which is the sum of (221-7), (221-8), (221-9d), (221-10e), and (221-11).

(221-7) **COST OF GOODS SOLD**

Amount of all costs applying to goods and services sold, including the inventory value of commodities sold from stock and all labor, material, and other expenses.

(221-8) **OPERATING/PROGRAM EXPENSES - FUNDED**

Amount of total expenses or losses incurred in conducting all activities and program costs of the organizational units. Exclude capital expenditures, unfunded expenses, interest expenses, and direct and indirect costs associated with Cost of Goods Sold for business-like activities.

(221-9d) **INTEREST EXPENSE - FUNDED**

Amount of all interest expense including the amortization of any premiums or discounts on securities issued.

(221-9-a) **INTEREST EXPENSE - FUNDED - FEDERAL FINANCING BANK/TREASURY BORROWING**

Amount of interest expense for agency borrowing from the Treasury.

(221-9-b) INTEREST EXPENSE - FUNDED - FEDERAL SECURITIES

Amount of interest expense on public debt of Treasury and agency debt borrowed directly from the public.

(221-9-c1) INTEREST EXPENSE - FUNDED - OTHER - (DESCRIBE)

(221-9-c2) INTEREST EXPENSE - FUNDED - OTHER - (DESCRIBE)

(221-9-c3) INTEREST EXPENSE - FUNDED - OTHER - (DESCRIBE)

(221-9-c4) INTEREST EXPENSE - FUNDED - OTHER - (DESCRIBE)

Amount of all other interest expense. Identify and describe any interest expense item which exceeds 25 percent of the amount reported as Other Interest Expenses in excess of \$100,000.

(221-10-e) OTHER EXPENSES - FUNDED

Amount of all other funded expenses. Identify and describe the nature of any amount which exceeds 25 percent of the amount reported in this category in excess of \$100,000 using the following sub-data elements.

(221-10-a)(GAO-2-87-02) OTHER EXPENSES - FUNDED - FEDERAL CONTRIBUTION TO EMPLOYEE PENSION FUNDS

Amount of Federal contributions, including accrued amounts, made to pension plans on behalf of agency employees.

(221-10-b)(GAO-2-87-02) OTHER EXPENSES - FUNDED - PERSONNEL COMPENSATION AND EMPLOYEE BENEFITS

Amount of personnel compensation and employee benefit (e.g., health insurance, worker's compensation) expenses.

(221-10-c) OTHER EXPENSES - FUNDED - (DESCRIBE)

(221-10-d) OTHER EXPENSES - FUNDED - (DESCRIBE)

(221-11) UNFUNDED EXPENSES

Amount of all expenses that were not funded by current year appropriations or may not require funding by any fiscal year appropriation (for example, depreciation and amortization, bad debt expense). GAO-2-36-09 requires separate disclosure of depreciation expenses either as a separate item or a footnote to the financial statement. Also, GAO-2-75-09 requires depreciation on capital leases be separately identified on the financial statements.

(BPS-F-0112) EXPENSE - PROGRAM, (DESCRIBE)

(BPS-F-0122) EXPENSE - PROGRAM, (DESCRIBE)

(BPS-F-0132) EXPENSE - PROGRAM, (DESCRIBE)

(BPS-F-01N2)                      EXPENSE - PROGRAM, (DESCRIBE)

Amount of expense associated with each program (and described) when a fund or an account has more than one program.

(221-13)                              NET RESULTS BEFORE ADJUSTMENTS

Amount of net results before adjustment representing the net of (221-6) and (221-12).

(221-14)                              CAPITAL EXPENDITURES

Amount of capital expenditures expended from appropriated funds for inventory, property, plant, and equipment, and other nonmonetary assets during the reporting period. GAO-2-103-04 excludes amount expended for property, plant and equipment from (211-1); in that case, (221-14) is not required for Report on Operations.

(221-15)                              EXTRAORDINARY ITEMS

Amount of any material expense or loss resulting from an event or transaction that is unusual and occurs infrequently. Do not include amounts entered on this line any amounts reported in the "Operating Expenses" section. Describe any transaction entered on this line on SF 220-1: Additional Financial Information, using the following sub-data elements.

(221-15a)                              EXTRAORDINARY ITEMS - (DESCRIBE)

(221-15b)                              EXTRAORDINARY ITEMS - (DESCRIBE)

(221-15c)                              EXTRAORDINARY ITEMS - (DESCRIBE)

(221-15N)                              EXTRAORDINARY ITEMS - (DESCRIBE)

(221-16)                              NET RESULTS

Amount of net results after adjustments for capital expenditures and extraordinary items representing net of (221-13), (221-14), and (221-15).

(BPS-F-0199)                              TOTAL INCOME OR LOSS (-)

Amount of total income or loss of the fund or account. The difference between (BPS-F-0191) and (BPS-F-0192).

(BPS-F-0119)                              INCOME OR LOSS (-) - PROGRAM, (DESCRIBE)

Amount of income or loss associated with each program (and described) when a fund or an account has more than one program.

**RECONCILIATION - EXPENSES TO DISBURSEMENTS - PROPRIETARY**

(221-12)(223-1) TOTAL OPERATING EXPENSES - REPORTING ENTITY

Amount of the total operating expenses incurred by the reporting entity during the reporting period.

(223-2a) CAPITAL EXPENDITURES

Amount of capital expenditures that were capitalized as Property, Plant, and Equipment during the reporting period and included in (220-0-7)).

(223-2b) (INCREASE)/DECREASE IN ACCOUNTS PAYABLE

Amount of change in accounts payable net of change in accounts receivable during the reporting period.

(223-2c) INCREASE/(DECREASE) IN INVENTORIES

Amount of change in inventories during the reporting period.

(221-11)(223-2d) ACCRUED EXPENSES NOT REQUIRING OUTLAYS

Amount of accrued expenses included in (223-1) that did not or will not require outlays.

(223-4) OFFSETTING COLLECTIONS CREDITED

Amount of agency collections credited to appropriation or fund accounts by the reporting entity during the reporting period.

(223-5) NET DISBURSEMENTS - REPORTING ENTITY

Amount of net disbursements made by the reporting entity during the reporting period. Amount is the total of (223-1), (223-2a), (223-2c), (223-2d), and (223-4) and should agree with "Net Disbursements" reported on FMS Form 6653: Undisbursed Appropriation Account.

**CASH FLOW - PROPRIETARY**

(222-1) FUND BALANCES WITH TREASURY AND CASH, BEGINNING OF PERIOD

Amount representing the aggregate of fund balances with Treasury, cash resources under the control of the reporting entity, and U.S. dollar equivalent of nonpurchased foreign currencies at the beginning of the year. This amount should agree with (220-0-1d) as well as (220-1-3) reported as of the end of the previous year.

(222-2h) TOTAL SOURCES OF FUNDS

Total amount of cash resources made available to the reporting entity during the reporting period.





**COMMITMENTS AND CONTINGENCIES - GENERAL**

**(220-1-13a-1) GUARANTEED OR INSURED LOANS - IN FORCE**

Amount of guarantees or insurance in force—the total principal and interest balance of loans or mortgages held by financial institutions, public authorities, or agents that are guaranteed or insured by the reporting entity. (Note: 220-8-1A-6 includes principal only.)

**(220-1-13a-2) GUARANTEED OR INSURED LOANS - COMMITMENTS**

Amount of commitments to guarantee or insure—the maximum amount of coverage to be provided under commitments outstanding for the guarantee and insurance of loans that have not yet been disbursed by the financial institution, public authority, or agent.

**(220-1-13a-3) GUARANTEED OR INSURED LOANS - UNDELIVERED ORDERS**

Amount of undelivered orders related to (220-1-13a-1) and (220-1-13a-2) that was included in (220-1-11b-1) and (220-1-11b-2).

**(220-1-13b-1) INSURANCE PROGRAMS - IN FORCE**

Amount of insurance in force—the total amount of coverage provided under programs of insurance for bank deposits, crops, life, war risks, etc.

**(220-1-13b-2) INSURANCE PROGRAMS - COMMITMENTS**

Amount of all commitments to insure.

**(220-1-13b-3) INSURANCE PROGRAMS - UNDELIVERED ORDERS**

Amount of undelivered orders related to (220-1-13b-1) and (220-1-13b-2) that was included in (220-1-11b-1) and (220-1-11b-2).

**(220-1-13c-1) INDEMNITY AGREEMENTS - IN FORCE**

Amount of indemnity agreements—the total amount of coverage provided under agreements of indemnification (for example, agreements to indemnify licensees and contractors from public liability arising from nuclear incidents).

**(220-1-13c-2) INDEMNITY AGREEMENTS - UNDELIVERED ORDERS**

Amount of undelivered orders related to (220-1-13c-1) that was included in (220-1-11b-1) and (220-1-11b-2).

**(220-1-13d-1) UNADJUDICATED CLAIMS**

Amount of unadjudicated claims, including those that have been turned over to the Department of Justice. (Exclude any claims turned over to the General Accounting Office.)

(220-1-13d-2) UNADJUDICATED CLAIMS - UNDELIVERED ORDERS

Amount of undelivered orders related to (220-1-13d-1) that was included in (220-1-11b-1) and (220-1-11b-2).

(220-1-13e-1) COMMITMENTS TO INTERNATIONAL INSTITUTIONS

Amount of commitments to international organizations such as callable capital of international institutions. Report name and amount of each commitment.

(220-1-13f-1) OTHER COMMITMENTS AND CONTINGENCIES - (DESCRIBE)

Amount, with description, of any other contingent liabilities or commitments that are not included in any of the above categories such as long-term contracts for the purchase or sale of goods or services, for the purchase or sale of property manufactured or constructed, and other long-term property rentals. If these are more than one kind, use (220-1-13f-2), (220-1-13f-3), etc.

(220-1-13g) ACCRUAL FOR LOSS CONTINGENCIES

Amount of any accrual established for loss contingencies. (GAO-2-29-07) requires a footnote as to the nature and amount of each significant contingency or when loss contingencies cannot be reasonably estimated. Also GAO-2-30-09 requires that gain contingencies be disclosed as a footnote.)

(220-1-14) OTHER DISCLOSURES - (DESCRIBE)

Amount and description of any material prior-period adjustments; changes in the reporting entity; and significant subsequent events that occurred after the date of the financial statements but before their issuance. If more than one adjustment, use (220-1-14-1), (220-1-14-2), etc., with descriptions. (GAO-2-109-02), (GAO-2-89-06), and (GAO-2-89-07) require that these be explained separately in footnotes to the financial statements.)

**REPORT ON GUARANTEED LOANS DUE FROM THE PUBLIC**

(220-8-1A-1) GUARANTEED LOANS - OUTSTANDING - BEGINNING OF YEAR

Amount (principal only) of all guaranteed loans outstanding as of the beginning of the fiscal year. These figures must agree with the ending balance reported as of the end of the previous fiscal year.

(220-8-1A-1a) GUARANTEED LOANS - OUTSTANDING - BEGINNING OF YEAR - AGENCY LIABILITY

Amount of guaranteed loans outstanding for which the agency is assuming risk (guaranteeing) at the beginning of the year.

(220-8-1A-1b)                      **GUARANTEED LOANS - OUTSTANDING - BEGINNING OF YEAR - LENDER LIABILITY**

Amount of guaranteed loans outstanding for which the lenders are assuming risk at the beginning of the year.

(220-8-1A-2)                      **NEW GUARANTEED LOANS**

Amount (principal only) of all new guaranteed loans generated during the fiscal year.

(220-8-1A-3)                      **GUARANTEED LOANS - REPAYMENTS**

Amount of repayments made to lenders on guaranteed loans during the fiscal year. Report all collections including partial payments.

(220-8-1A-4)                      **GUARANTEED LOANS - PREPAYMENTS**

Amount of all payments made in advance of the guaranteed loan maturity due date.

(220-8-1A-5)                      **GUARANTEED LOANS - ADJUSTMENTS**

Amount of guaranteed loans terminated and/or adjusted and transferred either into or out of guaranteed loans balances during the fiscal year. Include prior period adjustments.

(220-8-1A-5a)                      **GUARANTEED LOANS - TERMINATED**

Amount of accounts for guaranteed loans that have been terminated during the fiscal year. Termination involves any situation in which a guarantee is no longer in effect, but does not include prepayments. Prior period adjustments are included on this line. All amounts reported are footnoted; reasons for terminations must be explained.

(220-8-1A-5b)                      **GUARANTEED LOANS - OTHER ADJUSTMENTS**

Amount of guaranteed loans that have been adjusted during the fiscal year. Adjustments for prior periods are included on this line. All amounts reported on this line are footnoted.

(220-8-1A-6)(220-8-1B-1)        **GUARANTEED LOANS - OUTSTANDING - END OF PERIOD**

Amount (principal only) of all guaranteed loans outstanding as of the end of the period. This amount agrees with (220-8-1A-6a) plus (220-8-1A-6b) and with sum of (220-8-1B-1a) through (220-8-1B-1e).

(220-8-1A-6a)                      **GUARANTEED LOANS - OUTSTANDING - END OF PERIOD - AGENCY LIABILITY**

Amount of guaranteed loans outstanding for which the agency is assuming risk (guaranteeing) at the end of the period.

(220-8-1A-6b)                      **GUARANTEED LOANS - OUTSTANDING - END OF PERIOD - LENDER LIABILITY**

Amount of guaranteed loans outstanding for which the lender is assuming risk at the end of the period.

**(220-8-1B-1a)                      GUARANTEED LOANS - OUTSTANDING - END OF PERIOD  
- PROBLEMLESS**

Amount of guaranteed loans in which payments are made consistent with the terms of the agreement.

**(220-8-1B-1b)                      GUARANTEED LOANS - OUTSTANDING - END OF PERIOD  
- PROGRAM STANDARD (COMMERCIAL ONLY)**

Amount of guaranteed loans in which assets are potentially weak, but may meet minimum program standards for creditworthiness. Assets in which actual, not potential, weaknesses are evident and significant should be considered for more serious criticism. This is not applicable for consumer loans.

**(220-8-1B-1c)                      GUARANTEED LOANS - OUTSTANDING - END OF PERIOD  
- SUBSTANDARD**

Amount of guaranteed loans in which assets contain actual weaknesses that jeopardize the collection of the debt. They are characterized by the distinct possibility that the lender will sustain some loss if the deficiencies are not corrected. For consumer accounts, these loans are delinquent by 90-119 days.

**(220-8-1B-1d)                      GUARANTEED LOANS - OUTSTANDING - END OF PERIOD  
- DOUBTFUL (COMMERCIAL ONLY)**

Amount of guaranteed loans in which liquidation of an asset for full value is improbable and the possibility of loss at this time is high, however, certain conditions exist that may positively affect the asset. This is not applicable for consumer loans.

**(220-8-1B-1e)                      GUARANTEED LOANS - OUTSTANDING - END OF PERIOD  
- LOSS**

Amount of loans in which assets are determined to be uncollectible and of such little value that their continuance as assets is not warranted. For consumer accounts, these loans are delinquent by 120 days or more.

**(220-8-1B-2)                      GUARANTEED LOANS - DEFAULT ESTIMATE**

Amount of guaranteed loans estimated to default as of the end of the reporting period.

**(220-8-2A-1)                      GUARANTEED LOANS - TOTAL - DELINQUENT**

Amount of delinquent guaranteed loans as of the end of the reporting period. The amount to be reported is ordinarily the payment past due; however, when the full amount of the account is formally due and declared payable, then the entire amount of the loan is reported as delinquent.

**(220-8-2A-1a)                      GUARANTEED LOANS - DELINQUENT 1-30 DAYS**

Amount of guaranteed loans that are delinquent for 1-30 days as of the end of the period.

**(220-8-2A-1b)                      GUARANTEED LOANS - DELINQUENT 31-60 DAYS**

Amount of guaranteed loans that are delinquent for 31-60 days as of the end of the period.

**(220-8-2A-1c)                      GUARANTEED LOANS - DELINQUENT 61-90 DAYS**

Amount of guaranteed loans that are delinquent for 61-90 days as of the end of the period.

**(220-8-2A-1d)                      GUARANTEED LOANS - DELINQUENT 91-120 DAYS**

Amount of guaranteed loans that are delinquent for 91-120 days as of the end of the period.

**(220-8-2A-1e)                      GUARANTEED LOANS - DELINQUENT 121-180 DAYS**

Amount of guaranteed loans that are delinquent for 121-180 days as of the end of the period.

**(220-8-2A-1f)                      GUARANTEED LOANS - DELINQUENT 181- 365 DAYS**

Amount of guaranteed loans that are delinquent for 181-365 days as of the end of the period.

**(220-8-2A-1g)                      GUARANTEED LOANS - DELINQUENT OVER 1 YEAR**

Amount of guaranteed loans that are delinquent over 1 year as of the end of the period.

**(220-8-2B-1)                      GUARANTEED LOANS - WORKOUT/RESCHEDULING**

Amount of delinquent guaranteed loans for which terms and conditions of the original lending agreements were being altered as of the end of the reporting period to establish new terms or conditions for facilitating debt repayment.

**(220-8-2B-2)                      GUARANTEED LOANS - LITIGATION**

Amount of delinquent guaranteed loans that were in the process of being submitted to legal authorities for collection as of the end of the reporting period.

**(220-8-2B-3)                      GUARANTEED LOANS - FORECLOSURE**

Amount of delinquent guaranteed loans for which actions were in process as of the end of the reporting period to take title to collateral.

**(220-8-2B-4)                      GUARANTEED LOANS - LIQUIDATION**

Amount of delinquent guaranteed loans for which actions were occurring, as of the end of the reporting period, to dispose of collateral that had been pledged as security.

**(220-8-3A-1)                      GUARANTEED LOANS - OUTSTANDING CLAIMS - BEGINNING OF YEAR**

Amount of claims outstanding on guaranteed loans (principal, interest, etc.) as of the beginning of the fiscal year. These figures must agree with the ending balance reported as of the end of the previous fiscal year.

**(220-8-3A-2)                      GUARANTEED LOANS - CLAIMS FILED**

Amount of all new claims on guaranteed loans (principal, interest, etc.) filed with the agency during the fiscal year.

(220-8-3A-3)                   **GUARANTEED LOANS - CLAIMS DENIED, ADJUSTED,  
REDUCED)**

Amount of claims that were either denied, adjusted, or reduced by the agency during the fiscal year.

(220-8-3A-4)                   **GUARANTEED LOANS - CLAIMS PAID**

Amount of claims that were paid by the agency during the fiscal year.

(220-8-3A-4a)                   **GUARANTEED LOANS - CLAIMS PAID - FOR FULL  
OUTSTANDING GUARANTEE**

Amount of claims that were paid in full.

(220-8-3A-4b)                   **GUARANTEED LOANS - CLAIMS PAID - FOR BALANCE  
AFTER LITIGATION**

Amount of claims that were paid after the lender had liquidated all available property.

(220-8-3A-4c)                   **GUARANTEED LOANS - CLAIMS PAID - FOR LENDER  
COSTS AND INTEREST**

Amount of claims paid for costs incurred by lenders and any interest due the lenders on the unpaid principal.

(220-8-3A-5)                   **GUARANTEED LOANS - OUTSTANDING CLAIMS - END OF  
PERIOD**

Amount of claims on guaranteed loans (principal, interest, etc.) as of the end of the period.

(220-8-3B-1)                   **NEW DEFAULTED GUARANTEED LOANS RECEIVABLE**

Amount (principal only) of all new defaulted guaranteed loans that have occurred and were assumed by the agency during the fiscal year.

(220-8-3B-1a)                   **NEW DEFAULTED GUARANTEED LOANS RECEIVABLE -  
ASSIGNED IN FULL**

Amount of defaulted loans that were submitted to the agency. The amount may consist of either the outstanding loan balance or only that portion of the loan guaranteed by the agency.

(220-8-3B-1b)                   **NEW DEFAULTED GUARANTEED LOANS RECEIVABLE -  
DEFICIENCY**

Amount of defaulted collateralized loans whereby the net proceeds from liquidation were insufficient to cover the default amount.

(220-8-3C-1) REAL PROPERTY INVENTORY (THROUGH GUARANTEED LOANS) - OUTSTANDING - BEGINNING OF YEAR

Value of real properties on hand at the agency as of the beginning of the fiscal year. These figures must agree with the balance reported as of the end of the previous fiscal year. The beginning balance remains unchanged throughout the fiscal year. This balance represents the appraised value of property at the time of acquisition. If the appraised value was not used, provide a footnote which explains the method used to value the property.

(220-8-3C-2) REAL PROPERTY - ACQUIRED

Value of properties acquired by the agency during the fiscal year. The amount reported on this line represents the appraised value of property at the time of acquisition. If the appraised value was not used, provide a footnote which explains the method used.

(220-8-3C-3) REAL PROPERTY - LIQUIDATED

Value of properties that were liquidated by the agency during the fiscal year. The amount is the appraised value of the property at the time it was acquired. If the appraised value was not used, provide a footnote which explains the method used.

(220-8-3C-4) REAL PROPERTY - ADJUSTMENTS

Amount of adjustments made to real property during the fiscal year. All amounts reported on this line are footnoted.

(220-8-3C-5) REAL PROPERTY INVENTORY (THROUGH GUARANTEED LOANS) - OUTSTANDING - END OF PERIOD

Value of real properties acquired through guaranteed loans on hand at the agency as of the end of the period.

(220-8-3C-5a) REAL PROPERTY INVENTORY - SINGLE FAMILY HOUSING

Value of houses consisting of one (1) to four (4) units.

(220-8-3C-5b) REAL PROPERTY INVENTORY - MULTI-FAMILY HOUSING

Value of houses having five (5) plus units.

(220-8-3C-5c) REAL PROPERTY INVENTORY - LAND

Value of undeveloped or partially-developed land.

(220-8-3C-5d) REAL PROPERTY INVENTORY - FARMS

Value of farm land plus dwellings.

(220-8-3C-5e) REAL PROPERTY INVENTORY - COMMERCIAL PROPERTIES

Value of commercial properties.

(220-8-3C-5f) REAL PROPERTY INVENTORY - OTHERS

Value of real properties not covered by the above categories.

(220-8-4A-2c) GUARANTEED LOANS - LENDER APPLICATION FEES

Amount of application fees received from lenders who submitted applications for possible participation in a guaranteed loan program.

(220-8-4A-3c) GUARANTEED LOANS - LENDER RECERTIFICATION FEES

Amount of recertification fees received from lenders who submitted applications for recertification in a guaranteed loan program.

(220-8-4B-1a) GUARANTEED LOANS - LENDER PENALTIES ASSESSED

Amount of penalties assessed against lenders during the fiscal year for noncompliance with administrative requirements.

(220-8-4B-1b) GUARANTEED LOANS - LENDER PENALTIES COLLECTED

Amount of penalties collected from lenders during the fiscal year for noncompliance with administrative requirements.

**EXHIBIT E:  
LISTING OF DUPLICATE REPORTING REQUIREMENTS**

Exhibit E lists all data elements that are required to be reported more than once by different reports. The codings assigned to the data elements are explained in the Introduction to Exhibit D.

(B-2108-COL06-CA-941)(B-7304-COL07)	UNEXPENDED BALANCE, UNFUNDED CONTRACT AUTHORITY, BEGINNING OF YEAR
(11-49.00)(7304-COL04-D-TC10)	CURRENT CONTRACT AUTHORITY - DEFINITE
(11-49.05)(7304-COL04-I-TC10)	CURRENT CONTRACT AUTHORITY - INDEFINITE
(11-64.00)(224-TC71/21)(BPS-A-64.00)	PROCEEDS OF LOAN ASSET SALES WITH RECOURSE - PERMANENT AUTHORITY - INDEFINITE
(11-64.47-I)(BPS-64.47-I)	PROCEEDS OF LOAN ASSET SALES WITH RECOURSE - PORTION APPLIED TO DEBT REDUCTION
(11-69.10)(7304-COL04-D-TC10)	PERMANENT CONTRACT AUTHORITY - DEFINITE
(11-69.15)(7304-COL04-I-TC10)	PERMANENT CONTRACT AUTHORITY - INDEFINITE
(11-88.90)(BPS-A-8890)	TOTAL OFFSETTING COLLECTIONS
(11-10.00)(11-71.00)	TOTAL OBLIGATIONS INCURRED
(34-8-UN)(225-1-TOT)	TOTAL OBLIGATIONS INCURRED IN UNEXPIRED ACCOUNTS
(11-77.00)(34-8-EX) (225-4)	ADJUSTMENTS IN EXPIRED ACCOUNTS
(34-12)(225-3)	OBLIGATIONS INCURRED, NET, IN UNEXPIRED ACCOUNTS COLUMN
(BPS-O-11.9)(225-1-11-NF)	OBLIGATION - TOTAL PERSONNEL COMPENSATION (NON-FEDERAL GOVERNMENT)
(BPS-O-21.0)(225-1-21)	OBLIGATION - TRAVEL AND TRANSPORTATION OF PERSONS
(BPS-O-22.0)(225-1-22)	OBLIGATIONS - TRANSPORTATION OF THINGS
(BPS-O-24.0)(225-1-24)	OBLIGATION - PRINTING AND REPRODUCTION

(BPS-O-25.0)(225-1-25)	OBLIGATION - OTHER SERVICES
(BPS-O-26.0)(225-1-26)	OBLIGATION - SUPPLIES AND MATERIALS
(BPS-O-31.0)(225-1-31)	OBLIGATION - EQUIPMENT
(BPS-O-32.0)(225-1-32)	OBLIGATION - LAND AND STRUCTURES
(BPS-O-33.0)(225-1-33)	OBLIGATION - INVESTMENTS AND LOANS
(BPS-O-41.0)(225-1-41-NF)	OBLIGATION - GRANTS, SUBSIDIES AND CONTRIBUTIONS (NON-FEDERAL GOVERNMENT)
(BPS-O-42.0)(225-1-42-NF)	OBLIGATION - INSURANCE, CLAIMS AND INDEMNITIES (NON-FEDERAL GOVERNMENT)
(BPS-O-43.0)(225-1-43)	OBLIGATION - INTEREST AND DIVIDENDS
(BPS-O-44.0)(225-1-44-NF)	OBLIGATION - REFUNDS (NON-FEDERAL GOVERNMENT)
(BPS-O-91.0)(225-1-91-NF)	OBLIGATION - UNVOUCHERED
(BPS-O-92.0)(225-1-92-NF)	OBLIGATION - UNDISTRIBUTED
(11-90.00) (34-14) (224-TC61)	OUTLAYS
(BPS-R-REC-GX)(TAR-GX)(224-TC51ETC)	GOVERNMENT RECEIPTS
(TAR-PX)(224-TC51)	PROPRIETARY RECEIPTS - OFFSET BY AGENCY
(TAR-PX)(224-TC16)	OTHER RECEIPTS - OFFSET BY AGENCY - CLEARING ACCOUNT
(BPS-R-REC-IF)(224-TC51)	INTRABUDGETARY OFFSETTING RECEIPT -OFFSET BY AGENCY - FEDERAL (INTRAFUND)
(BPS-R-REC-IT)(224-TC51)	INTRABUDGETARY OFFSETTING RECEIPT -OFFSET BY AGENCY - TRUST FUND (INTRAFUND)
(BPS-R-REC-ID)(224-TC51)	INTRABUDGETARY OFFSETTING RECEIPTS - OFFSET BY AGENCY (INTERFUND)
(ID-FT)(224-TC51)	INTRABUDGETARY OFFSETTING RECEIPTS - OFFSET BY AGENCY - FEDERAL TO TRUST FUND (INTERFUND)

(ID-TF)(224-TC51)	INTRABUDGETARY OFFSETTING RECEIPT - OFFSET BY AGENCY - TRUST TO FEDERAL FUND (INTERFUND)
(TAR-REL-INB-D-CL)(224-TC16)	INTRABUDGETARY OFFSETTING RECEIPTS - OFFSET BY AGENCY - CLEARING ACCOUNT
(BPS-R-REC-ID-OO)(224-TC51)	INTRA-"OFF-BUDGETARY" OFFSETTING RECEIPT - OFFSET BY AGENCY - OFF-BUDGET TO OFF-BUDGET
(BPS-R-REC-UP)(224-TC51)	PROPRIETARY RECEIPTS - UNDISTRIBUTED BY AGENCY
(BPS-R-REC-UO-XB)(224-TC51)	OFFSETTING RECEIPTS - INTERBUDGET - UNDISTRIBUTED BY AGENCY (INTERFUND)
(BPS-R-REC-UI-IB)(224-TC51)	OFFSETTING RECEIPT - OTHERS -UNDISTRIBUTED BY AGENCY (INTERFUND)
(11-17.00) (11-78.00)	RECOVERIES OF PRIOR-YEAR OBLIGATIONS - UNEXPIRED ACCOUNT (ADJUSTMENTS IN UNEXPIRED ACCOUNTS)
(11-25.00-49-L)(7304-COL06-TC*30-D)	UNOBLIGATED BALANCE WITHDRAWN, LAPSING, OR WRITTEN OFF—CONTRACT AUTHORITY, DEFINITE
(11-25.10-40R)(2108-COL04-TC20-D)	UNOBLIGATED BALANCE RESTORED - APPROPRIATION - SINGLE/MULTIPLE YEAR ACCOUNTS
(11-25.10-49-R)(7304-COL06-TC20-D)	UNOBLIGATED BALANCE RESTORED - CONTRACT AUTHORITY, DEFINITE
(11-32.49-OC)(7304-COL06-TC*30-I)	BALANCE OF INDEFINITE CONTRACT AUTHORITY WITHDRAWN
(34-13C)(225-5)	NET UNPAID OBLIGATIONS: OBLIGATED BALANCE, END OF PERIOD
(E-2108-COL06-CA-941)(E-7304-COL07)	UNEXPENDED BALANCE, UNFUNDED CONTRACT AUTHORITY, END OF YEAR
(BPS-G-L-1111)(34-BEX-LL-1)	LIMITATION ON DIRECT LOAN OBLIGATIONS
(BPS-G-G-2111)(34-BEX-GL-1)	LIMITATIONS ON GUARANTEED LOANS MADE BY PRIVATE LENDERS
(220-0-1d)(220-1-3)(222-4)	(BPS-F-1099)FUND BALANCES WITH TREASURY AND CASH - END OF PERIOD
(220-0-1a)(BPS-F-1000)	FUND BALANCE(S) WITH TREASURY

(220-0-1b)(220-1-2d)(BPS-F-1010)	CASH
(220-0-1c)(BPS-F-1020)	FOREIGN CURRENCY - NET
(220-0-2d)(BPS-F-1199)	ACCOUNTS RECEIVABLE, NET - END OF PERIOD
(220-0-2a)(BPS-F-1100)	ACCOUNTS RECEIVABLE - FEDERAL AGENCIES - END OF PERIOD
(220-0-2b)(220-9A-1A3)(220-9A-1B6)(BPS-F-1110)	ACCOUNTS RECEIVABLE - PUBLIC - END OF PERIOD
(220-9A-1A1b)(220-9A-2E1)	ACCOUNTS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT
(220-9A-2E1a)(220-9A-2F2e)	ACCOUNTS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT - JUSTICE
(220-9A-2E1b-1)(220-9A-2E2d)	ACCOUNTS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT - COLLECTION CONTRACTORS
(220-9A-2E1b-2)(220-9A-2E3d)	ACCOUNTS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT - WORKOUT GROUPS
(220-9A-2E1b-3)(220-9A-2F1e)	ACCOUNTS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT - AGENCY COUNSEL
(220-9A-2E1b-6)(220-9A-2E4d)	ACCOUNTS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT - ADMINISTRATIVE OFFSET
(220-0-2c)(BPS-F-1120)	ALLOWANCES FOR LOSS ON ACCOUNTS RECEIVABLE - END OF PERIOD
(220-9A-1B1)(220-9-A-1B6-PY)	ACCOUNTS RECEIVABLE - PUBLIC - BEGINNING FY BALANCE
(220-9A-2F1a)(220-9A-2E1b-3-PY)(220-9A-2F1e-PY)	ACCOUNTS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT - AGENCY COUNSEL - BEGINNING OF YEAR
(220-0-3C)(BPS-F-1299)	ADVANCES AND PREPAYMENTS - END OF PERIOD
(220-0-3a)(BPS-F-1200)	ADVANCES AND PREPAYMENTS TO FEDERAL AGENCIES
(220-0-3b)(BPS-F-1210)	ADVANCES AND PREPAYMENTS TO PUBLIC
(220-0-4e)(BPS-F-1399)	INVENTORIES - END OF PERIOD
(220-0-4a)(BPS-F-1300)	INVENTORIES - FOR AGENCY OPERATIONS

(220-0-4b)(BPS-F-1310)	INVENTORIES - FOR SALE
(220-0-4c)(BPS-F-1320)	INVENTORIES - STOCKPILED
(220-0-5d)(BPS-F-1499)	NET INVESTMENTS - END OF PERIOD
(220-0-5b)(BPS-F-1440)	NET INVESTMENTS - NON-FEDERAL SECURITIES
(220-0-5c1)(BPS-F-1450)	NET INVESTMENTS - OTHER; ( <u>DESCRIBE</u> )
(220-0-6D)(BPS-F-1599)	LOANS RECEIVABLE, NET - END OF PERIOD
(220-0-6A) (BPS-F-1500)	LOANS RECEIVABLE - FEDERAL AGENCIES - END OF PERIOD
(220-0-6b)(220-9L-1A3)(220-9L-1B6)(220-9L-2C1)(BPS-F-1510)	LOANS RECEIVABLE - PUBLIC - END OF PERIOD
(220-9L-1A1b)(220-9L-2E1)	LOANS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT
(220-9L-2E1a)(220-9L-2F2e)	LOANS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT - JUSTICE
(220-9L-2E1b-1)(220-9L-2E2d)	LOANS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT - COLLECTION CONTRACTORS
(220-9L-2E1b-2)(220-9L-2E3d)	LOANS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT - WORKOUT GROUPS
(220-9L-2E1b-3)(220-9A-2F1e)	LOANS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT - AGENCY COUNSEL
(220-9L-2E1b-6)(220-9A-2E4d)	LOANS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT - ADMINISTRATIVE OFFSET
(220-0-6c)(BPS-F-1520)	ALLOWANCES FOR LOSS ON LOANS RECEIVABLE - PUBLIC - END OF PERIOD
(220-9L-1B1)(220-9L-1B6-PY)	LOANS RECEIVABLE - PUBLIC - BEGINNING FY BALANCE
(220-9L-2F1a)(220-9L-2E1b-3-PY)(220-9L-2F1e-PY)	LOANS RECEIVABLE - PUBLIC - CURRENT - DELINQUENT - AGENCY COUNSEL - BEGINNING OF YEAR
(220-0-7j)(BPS-F-1699)	PROPERTY, PLANT, AND EQUIPMENT - NET
(220-0-7a)(BPS-F-1600)	STRUCTURES, FACILITIES, AND LEASEHOLD IMPROVEMENTS
(220-0-7b)(BPS-F-1610)	MILITARY EQUIPMENT

Exhibit E:  
LISTING OF DUPLICATE REPORTING REQUIREMENTS

(220-0-7c)(BPS-F-1620)	ADP SOFTWARE
(220-0-7d)(BPS-F-1630)	EQUIPMENT
(220-0-7e)(BPS-F-1640)	ASSETS UNDER CAPITAL LEASE
(220-0-7g)(BPS-F-1660)	CONSTRUCTION IN PROGRESS
(220-0-7h)(BPS-F-1670)	LAND
(220-0-7i)(BPS-F-1680)	ALLOWANCES
(220-0-8)(BPS-F-1799)	OTHER ASSETS
(220-0-9)(BPS-F-1999)	TOTAL ASSETS
(220-0-10c)(BPS-F-2099)	ACCOUNTS PAYABLE - TOTAL
(220-0-10a)(BPS-F-2000)	ACCOUNTS PAYABLE - FEDERAL
(220-0-10b)(BPS-F-2010)	ACCOUNTS PAYABLE - PUBLIC
(220-0-11c)(BPS-F-2199)	INTEREST PAYABLE - TOTAL
(220-0-11a)(BPS-F-2100)	INTEREST PAYABLE - FEDERAL
(220-0-11b)(BPS-F-2110)	INTEREST PAYABLE - PUBLIC
(220-0-12)(BPS-F-2299)	ACCRUED PAYROLL AND BENEFITS
(220-0-13)(BPS-F-2399)	ACCRUED UNFUNDED ANNUAL LEAVE
(220-0-14c)(BPS-F-2499)	UNEARNED REVENUES (ADVANCES) - TOTAL
(220-0-14a)(BPS-F-2400)	UNEARNED REVENUES (ADVANCES) - FEDERAL
(220-0-14b)(BPS-F-2410)	UNEARNED REVENUES (ADVANCES) - PUBLIC
(220-0-15)(BPS-F-2599)	DEPOSIT FUNDS
(220-0-16d)(220-1-10d)(BPS-F-2699)	DEBT ISSUED UNDER BORROWING AUTHORITY
(220-0-16a)(220-1-10a-4)(BPS-F-2600)	GROSS FEDERAL DEBT - END OF PERIOD
(220-0-16b)(220-1-10b-4)	TOTAL INTRAGOVERNMENTAL DEBT - END OF PERIOD
(220-1-10b-1d)(BPS-F-2615)	BORROWINGS FROM THE TREASURY - END OF PERIOD

(220-1-10b-2d)(BPS-F-2610)	BORROWINGS FROM THE FEDERAL FINANCING BANK - END OF THE PERIOD
(220-0-16c)(BPS-F-2620)	OTHER DEBT - END OF THE PERIOD
(220-0-17c)(BPS-F-2799)	TOTAL ACTUARIAL LIABILITIES
(220-0-17a)(220-1-9a-2)(BPS-F-2700)	ACTUARIAL LIABILITIES - FEDERAL EMPLOYEE PENSION PLAN
(220-0-17b)(220-1-9b-2)(BPS-F-2710)	ACTUARIAL LIABILITIES - INSURANCE AND ANNUITY PROGRAM
(220-0-17X)(220-1-9c-1)	ACTUARIAL LIABILITIES - SOCIAL SECURITY TRUST FUNDS
(220-0-18e)(BPS-F-2899)	TOTAL OTHER LIABILITIES
(220-0-19)(BPS-F-2999)	TOTAL LIABILITIES
(220-0-20c)(BPS-F-3099)	NET UNEXPENDED FINANCED BUDGET AUTHORITY
(220-0-20a)(220-1-11c)(BPS-F-3000)	UNEXPENDED APPROPRIATIONS
(220-0-20b)(BPS-F-3010)	UNFILLED CUSTOMER ORDERS (FEDERAL)
(220-0-21)(BPS-F-3199)	INVESTED CAPITAL
(220-0-22d)(BPS-F-3299)	REVOLVING FUND BALANCE (TYPE 1 REPORTING ENTITY) - END OF PERIOD
(220-0-22a)(BPS-F-3200)	REVOLVING FUND BALANCE - APPROPRIATED CAPITAL
(220-0-22b)(BPS-F-3210)	REVOLVING FUND BALANCE - CUMULATIVE RESULTS
(220-0-22c)(BPS-F-3220)	REVOLVING FUND BALANCE - DONATED CAPITAL
(220-0-23)(BPS-F-3399)	TRUST FUND BALANCE
(220-0-24)(BPS-F-3999)	TOTAL EQUITY
(221-2-c)(BPS-F-0191)	REVENUE
(221-12)(BPS-F-0192)	TOTAL OPERATING EXPENSES

(221-10-a)(GAO-2-87-02)	OTHER EXPENSES - FUNDED - FEDERAL CONTRIBUTION TO EMPLOYEE PENSION FUNDS
(221-10-b)(GAO-2-87-02)	OTHER EXPENSES - FUNDED - PERSONNEL COMPENSATION AND EMPLOYEE BENEFITS
(221-12)(223-1)	TOTAL OPERATING EXPENSES - REPORTING ENTITY
(221-11)(223-2d)	ACCRUED EXPENSES NOT REQUIRING OUTLAYS
(220-8-1A-6)(220-8-1B-1)	GUARANTEED LOANS - OUTSTANDING - END OF PERIOD