**Department of Commerce FY 2021/2022 Financial Statements Guidance**

**HFM Data Submissions/Reports**

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# **I.** [**Purpose**](#Purpose)

This guidance applies to the Department of Commerce (DOC) reporting entities' (hereinafter referred to as bureaus) preparation and loading or entering of the following into the Hyperion Financial Management System (hereinafter referred to as HFM; Link: <https://hyperionprod.eas.commerce.gov/workspace/index.jsp> for completion of the Department’s financial statements; notes to the financial statements (footnotes); Required Supplementary Information (RSI); Closing Package reclassified financial statements, notes, and other data; *Government wide Treasury Account Symbol Adjusted Trial Balance System (*GTAS), Adjusted Trial Balances (ATBs); Intragovernmental Reconciliations; and Improper Payments Data:

a) Expanded Trial Balances (ETB)**—**bureaus load data via text files into HFM

b) Supplemental data submissions for Balance Sheet Split SGL Accounts; Statement of Changes in Net Position Split SGL Accounts; Statement of Budgetary Resources Split SGL Account, and Statement of Financing Supplemental Data Accounts**—**bureaus load data via text files or enter data via Forms (Statement of Financing accounts) into HFM

c) Supplemental**—**non-Standard General Ledger (non-SGL) footnote and Closing Package Notes; Other Data, including Closing Package Notes; Other Data text**—**bureaus enter data/text via Forms into HFM

d) Supplemental non-SGL other quarterly requirements data: Department of Labor confirmation, Office of Personnel Management confirmation, SF 133s (report on budget execution and budgetary resources), and Improper Payments Data**—**bureaus enter data via Forms into HFM

e) Journal Entries**—**Office of Financial Management (OFM) enters data via Journals module into HFM

Detailed guidance for the Closing Package Notes and Other Data submission requirements is provided in Section VIII and Exhibit 5, Part B. Please refer to the FY 2021/2022 Financial Statements Guidance Attachment G, *Government wide Treasury Account Symbol Adjusted Trial Balance System,* and *Closing Package for the Government wide Financial Report System*,for the manual data submission requirements.

**II. HFM Entities**

For each bureau, the following has been established in HFM:

1. Bureau Entity (where all the below entities get consolidated into)
2. Applicable Treasury Appropriation/Fund Groups (per the Department’s Super Master Account File)

**Bureau Entity (Fund) Additions and Deletions**

Bureaus are responsible for notifying the appropriate OFM Bureau Liaison, and Financial Statements Team Leader of **any** need to **ADD** new Treasury Account Fund Symbols (TAFS) and/or entities to HFM. OFM requires a template be submitted to [HFMAdmins@doc.gov](mailto:HFMAdmins@doc.gov) and cc: Kristin Salzer ([KSalzer@doc.gov](mailto:KSalzer@doc.gov)) for all changes to the current HFM fund (entity) structure including all fund (entity) additions and deletions.  The template will require bureaus to provide the same information as requested in previous years but in a template format rather than an email. The following information is required:

1. Treasury Appropriation/Fund Symbol (TAFS), and HFM Fund Code (if applicable – **currently only applies to NOAA and BIS**)
2. Fund effective date
3. Name of Fund
4. Type of Fund (see Attachment G, Exhibit 1, page G-8)
5. Budget Sub-Function (BSF) Code (see Attachment G, Exhibit 1, page G-8)
6. Reason for addition
7. Bureau Goal (BG) – see exhibit 3
8. Designation as a parent or child entity, if applicable
9. Dedicated Collections (still referred to as ‘Earmarked’ in HFM) Rationale: bureaus must supply written responses to the 3 FASAB required criteria for funds from dedicated collections as updated per SFFAS 43. See the following excerpt:

1. A statute committing the federal government to use specifically identified revenues and/or other financing sources that are originally provided to the federal government by a non-federal source only for designated activities, benefits or purposes; Such specifically identified revenue can be either exchange or non-exchange.

In some cases, specifically identified revenues or other financing sources are collected from a non-federal source by one agency and transferred or appropriated to another. For example, the Internal Revenue Service collects Social Security taxes from non-federal entities (employees and employers). Those amounts are subsequently appropriated and transferred to the Social Security Administration. This internal process does not change the nature of the revenue or other financing source (i.e., specifically identified revenues or other financing sources originally collected from a non-federal source).

2. Explicit authority for the fund to retain revenues and/or other financing sources not used in the current period for future use to finance the designated activities, benefits, or purposes

3. There is a requirement to account for and report on the receipt, use, and retention of the revenues and/or other financing sources that distinguishes the dedicated collections fund from the federal government’s general revenues. The report does not need to be in the form of stand-alone financial statements for the fund from dedicated collections.

1. Faxed or e-mailed copy of the applicable Public Law, or other Authoritative Document (if applicable) regarding the Fund

Additions will not be approved, **unless** all of the above information has been provided. The OFM Bureau Liaison or Financial Statements Team Leader will notify the HFM Administrator of an approved bureau’s request, and provide the HFM Administrator with the requested information, and the effective date. The HFM Administrator will then update the HFM entity structure. OFM reserves the right to request additional fund information, if necessary.

Bureaus are also responsible for notifying their OFM Bureau Liaison and the Financial Statements Team Leader of the need to **RETIRE** funds in HFM due to discontinuance, end of program, and/or cancellation. Notification should be in the form of an e-mail, and must be accompanied by the following information:

1. Treasury Appropriation/Fund Group-TAFS, and HFM Fund Code (if applicable – currently only applies to NOAA and BIS)
2. Effective date
3. Name of Fund
4. Reason for deletion/retirement

**Bureaus should note:**

1. Bureaus are still required to include any Fund addition/retirement (deletions) in the bureau’s annual Master Appropriation File (MAF – see Attachment G) data call response

2. Quarterly Finance Manager and CFO certification of Fund additions/retirements (deletions) is required as well as being a sign-off item on the Bureau CFO Review Procedures Checklist (see manual template).

See **Exhibit** 2 for HFM entities as of December 2020 and for a summary of entity changes.

# **III. HFM Categories and Periods**

The following categories are applicable to FY 2021 and FY 2022:

**Categories:**

1. POSTCLOSE\_FY2020 (these will be the beginning balances for FY 2021
2. PRECLOSE\_FY2021
3. POSTCLOSE\_FY2021 (these will be the beginning balances for FY 2022)
4. PRECLOSE\_FY2022
5. POSTCLOSE\_FY2022 (these will be the beginning balances for FY 2023)

Each category has quarters one, two, three, and four as periods.

# **IV. HFM SGL Chart of Accounts (Accounts Applicable to the Bureaus’ ETBs Submissions)**

Current updates for FY 2020 published on Treasury’s website USSGL Bulletin No. No. 2020-15 (June 2020) Revised by Bulletin No. 2020-21 (August 2020) <https://tfm.fiscal.treasury.gov/v1/supplements/ussgl/summary_of_changes.html> will be implemented in HFM for the bureaus’ Q4 FY 2020 financial reporting process and ETB submissions.

The HFM SGL accounts are used to produce the financial statements, footnotes, adjusted trial balances, Closing Package Statements, and Notes. The HFM major SGL accounts begin with the four-digit SGL account followed by three digits for attributes needed to produce the financial statements or ATBs. The dollar sign ($) is used as the placeholder for unused attribute fields.

See **Exhibit 3** for the HFM major SGL accounts for FY 2021/2022 including descriptions of the attributes included in the major SGL accounts (Example: 101000G$$, Fund Balance with Treasury).

**Dimensions in HFM**

A dimension in HFM describes an organization’s data and usually contains groups of related members. HFM supplies eight system-defined dimensions and enables you to populate up to four custom dimensions that you can apply to HFM accounts.

The eight predefined dimensions are as follows:

1. **Scenario** (PreClose/PostClose),
2. **Year** (Fiscal Year – Years 2000 to 2029)
3. **Period** (Quarters)
4. **View** (YTD, Periodic)
5. **Entity** (13 Entities and Individual Bureaus)
6. **Value** (Entity Cur Total [Default], Entity Cur Adjs [Journal Entry view], Entity Currency, etc.)
7. **Account** (Trial Balances, Statements, Footnotes, etc.)
8. **ICP** (Intragovernmental, formatted as 999); Intra-Commerce, formatted as 99\_99\_9999)

The remaining four customized dimensions are:

1. **Custom 1** (Forms, Load, and Adjustments)
2. **Custom 2** (Bureau goals)
3. **Custom 3** (Earmark Funds-Department funds identified as Dedicated Collections)
4. **Custom 4** (Not currently being used).

The Point of View bar (POV) allows system users to determine the dimensions of the data being viewed.

**V. HFM Non-SGL Chart of Accounts (Includes Accounts Applicable to the Bureaus’ Supplemental Data Submissions)**

The HFM non-SGL accounts are also used to produce the financial statements, footnotes, ATBs, Closing Package financial statements/Notes/Other Data, and other required reports.

See **Sections VII and VIII** for the HFM Non-SGL Chart of Accounts – Supplemental Data Accounts, which includes the following account types:

1. **Balance Sheet Split SGL Accounts(Supplemental Data Submission)***–* SGL accounts that may crosswalk to more than one financial statement line item
2. **Statement of Changes in Net Position Split SGL Accounts (Supplemental Data Submission) -**SGL accounts that may crosswalk to more than one financial statement line item
3. **Reconciliation of Net Cost of Operations (proprietary) to Budget Supplemental Data Submission Accounts (Supplemental Data Submission)** – Information necessary to populate certain Statement of Financing line items
4. **Statement of Budgetary Resources Split SGL Account** – SGL accounts that may crosswalk to more than one financial statement line item

Non-SGL Accounts for the following categories, which have text and/or data entered into HFM via forms, are not listed in Sections VII and VIII:

1. Accounts for Supplemental (Non-SGL) Footnote, SF-133, and Improper Payments Data
2. Accounts for Supplemental (Non-SGL) Closing Package Notes/Other Data
3. Accounts for Supplemental (Non-SGL) Other Quarterly Reporting Requirements (DOL and OPM Confirmations)

HFM accounts have been established for each line item of the following financial statements:

1. Balance Sheet
2. Statement of Net Cost
3. Statement of Changes in Net Position
4. Statement of Budgetary Resources
5. Statement of Custodial Activity

Each financial statement line account has two sub-accounts: (a) XXXX\_I for on top adjustments via Journal entries and (b) XXXX\_S for the Treasury crosswalk formula summation of account variables. OFM prepares journal entries on behalf of the bureaus. The journal entries are grouped by bureau so that all the journal entries are housed in specific bureau groups.

**VI. Bureau ETBs Submissions**

Bureaus are required to prepare quarterly preclose ETBs and year-end post close ETBs in a .dat file format and load the file into the Hyperion Application Link. The bureau liaisons will ‘consolidate’ their data or OFM will ‘consolidate’ upon request. Bureaus will print and verify the HFM data and reports.

ETB attributes (budgetary resource type) are required for certain budgetary SGL account numbers, primarily budgetary transfer, reduction, and temporarily not available SGL account numbers. There are six budgetary resource types: Appropriations (P), Advance Appropriation (D), Re-appropriation (R), Spending Authority from Offsetting Collections (S), Borrowing Authority (B), and Contract Authority (C). However**, DOC currently uses only the following four budgetary resource types: *Appropriations* (P), *Borrowing Authority* (B), *Contract Authority* (C), and *Spending Authority* (S)**. Also, there are no plans at this time to add new attribute *Non Federal* Exception (E). Please note that each of the above SGL account numbers only require those budgetary resource types applicable to that particular SGL account number. For example, for SGL account number 412300, only budgetary resource types Appropriations (P) and Spending Authority from Offsetting Collections (S) are applicable, while for SGL account number 439200, four budgetary resource types are applicable. The budgetary resource type attribute is included at the third placeholder (e.g., SGL account number 412300$$P or 412300$$S). See Exhibit 3 for specific information.

The ETB account lines (rows) need values for the following dimensions, set up in columns, while the remaining dimensions are defined in the header section:

1. HFM Entity (e.g., USPTO Fund Group 1006 is coded as 56\_00\_1006)
2. HFM SGL Account Number (e.g., 211000F$A)
3. ICP (Intercompany partner code; e.g., [None] or 003)
4. Custom 2 (e.g., [None] or BG12)
5. Custom 3 (e.g., [None] or Earmark {represents **funds from dedicated collections**})
6. Dollar amount (e.g., –124743.56)

See **Exhibit 4** for the required ETBs format/sample.

**Bureaus are required to prepare/load ETBs as specified in the due dates calendar. To load ETBs into HFM, please follow the steps below:**

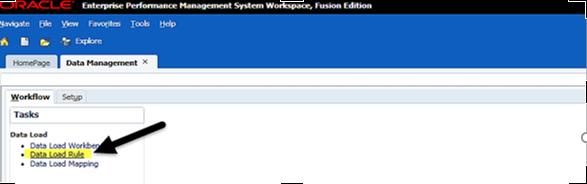
1) Save the ETBs text file (.DAT format/CSV file) that you are going to load on your C drive.

2) Log on to HFM

3) Select Navigate, scroll over to Administer, click Data Management

4) A new tab Data Management will be open in Workspace.

5) Click the Workflow tab and Select Data Load Rule.



6) Click on the location at the bottom of your screen.

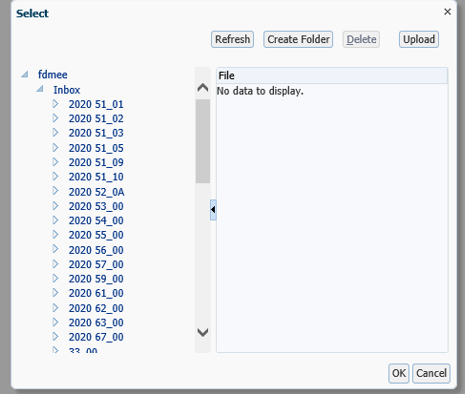
7) Location, Period, and Category or search by clicking on the magnifying glass, and select OK. Make sure that your selected Location, Period, and Category are correct at the bottom of the screen.

8) If it is, then Under Source Options tab, click on Select button to select fdmee – Inbox and locate your data file (2020 xx\_xx).

9) Click on the Upload button and select OK.

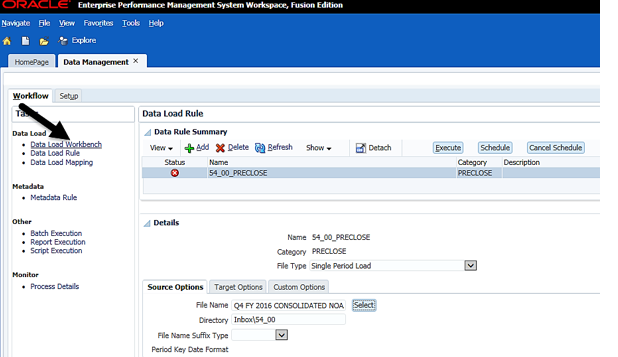
10) Click on the Browse button, select your file from your computer and select OK.

11) Make sure you scroll to the bottom and select that the file that you uploaded in Step 10. Click on your file and click OK.



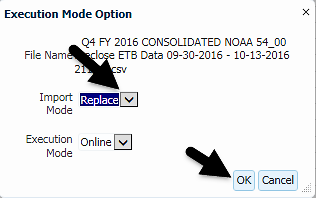
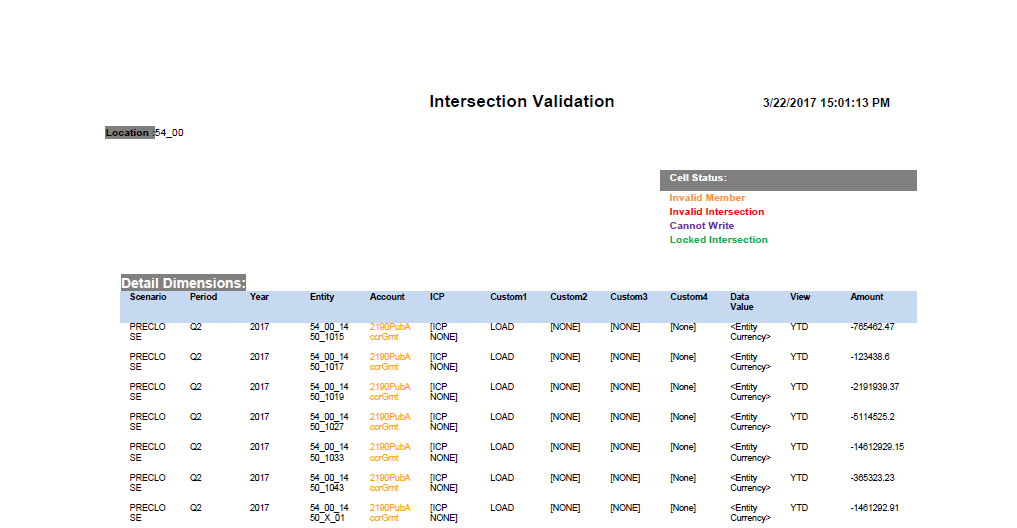
12) Click on Save button to save the file that’s being loaded.

13) Once your file is selected from the above window, click on Data Load Workbench.



14) Click on ‘Import’, and then select the ETBs file from your C drive. Make sure Import Mode is selected to “Replace” on the next window and click on OK on the next screen.

*NOTE: After you click OK, move your cursor away from the below screen to make sure your cursor changes to hour glass which means that FDMEE is loading the file* ***PLEASE DON’T CLICK OK AGAIN.***



15) Then, click ‘Validate’ and wait for the system to validate the file.

16) If there is an error in the ETB, the system will provide an Intersection Validation Report. The report will notify you if there are: Invalid Member, Invalid Intersection, Cannot Write, Locked Intersection.

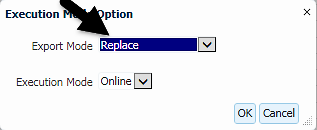
17) Address the issue and update the ETB. Reload the file and repeat steps 5-15. Repeat until all validation issues are addressed.

*NOTE: After you click OK, move your cursor away from the below screen to make sure your cursor changes to hourglass which means that FDMEE is loading the file* ***PLEASE DON’T CLICK OK AGAIN*.**



18) Then, click ‘Export’ and wait for the system to Export the file.

19) On the next screen, Click on the dropdown arrow and select Replace by Security from the options and click OK.



20) Then, the system will pop up with message at the bottom of your screen. Click OK and you should be able to view the ETB Check report. The report will show if certain tie points are out of balance. If out of balance bureau user should correct the errors.

21) Once the ETBs file is successfully uploaded, the consolidation process begins automatically.

* 1. **Instruction for Consolidation:**

Each bureau user has been given the right to perform ‘consolidation’ during the window open period. **Consolidation no longer needs to be done, because once the ETB file is loaded completely consolidation occurs automatically. Bureau users must consolidate when information is input into Forms. (e.g., footnote data)**

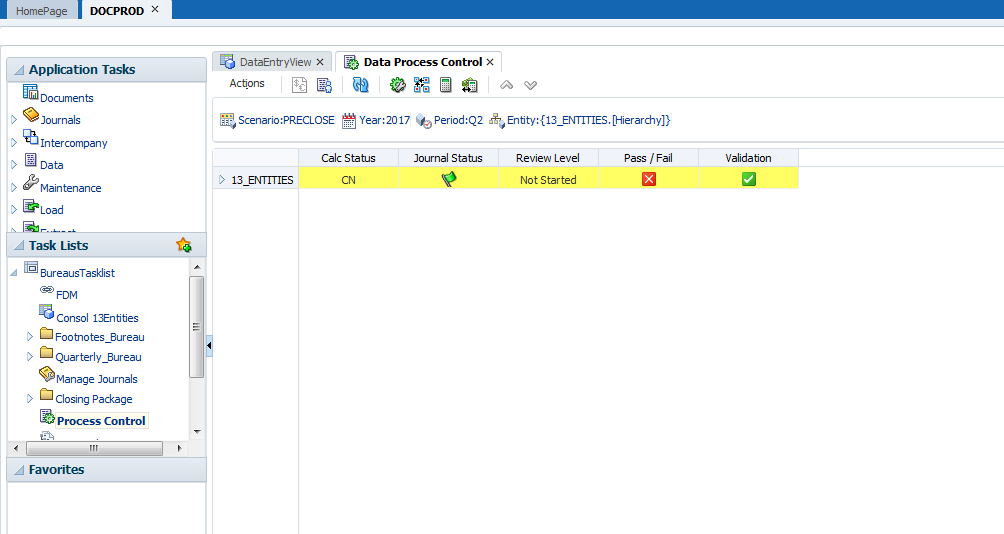
1. Select Grid ‘Consol 13 entities’ in the Bureau Tasklist.
2. Highlight the proper period and entity (for example, under Q4 FY20 column, select ‘54\_00’).
3. Go to the top of the screen and select ‘Action’.
4. Select ‘Consolidate’ from the drop down menu. A pop-up window will appear, showing the consolidation status.
5. The consolidation status pop up window will automatically disappear, when consolidation is completed.
   1. **Process Control**

Process Control is a review and approval module within HFM that manages the transfer and ownership of data, and is used to review, submit, promote, approve, reject, or publish process units. DOC uses four levels for Process Control – Data Loaders are automatically set to Review level 1; Review Level 1 will promote to level 2 (Supervisors), Supervisors will promote data to Review Level 3 (OFM staff), and the Financial Reporting Team Leader will promote to level 4, which locks out all users. Once the entire process is complete, OFM will submit and publish the data.

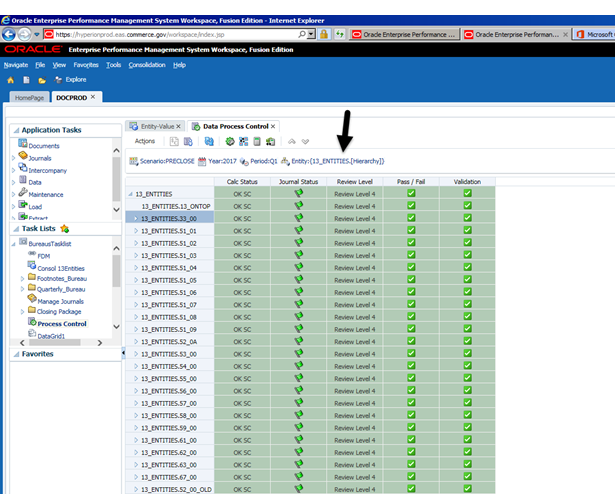
Process Control will be the last step that users will complete in the close process. It enables users to publish the data they reviewed.

To initiate Process Control:

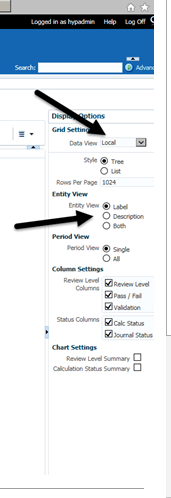
1. Click on  in the Tasklist.



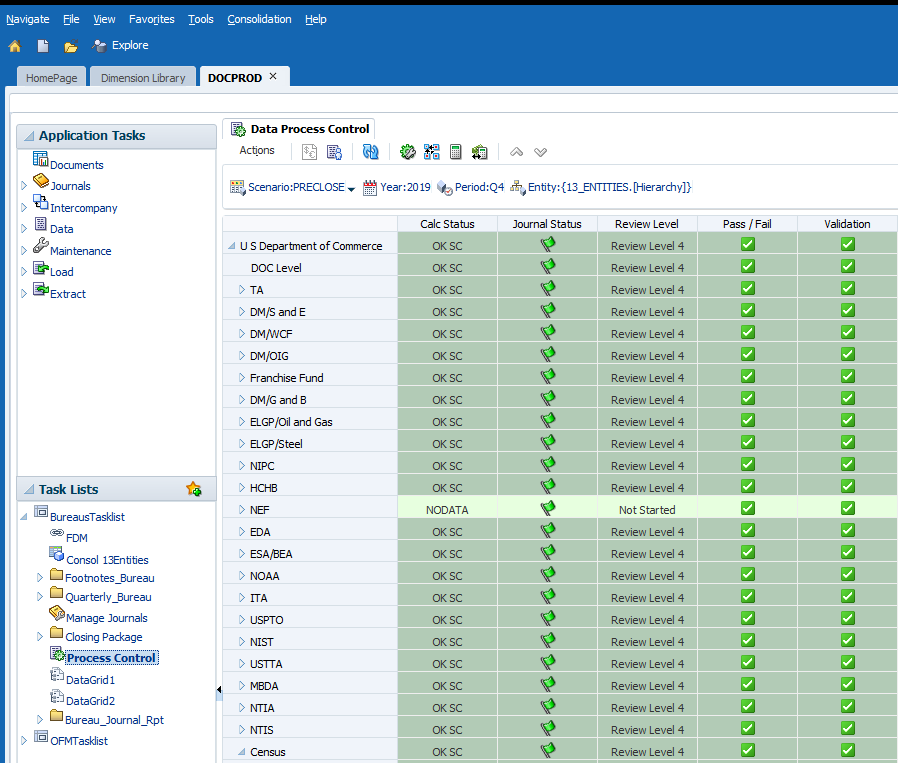
2) To access the full tree of your bureau’s funds, click Hierarchy at the top of your screen.



1. Change that to 13\_Entities. [Hierarchy] and you can see all the entities.
2. Then change the Display Options to the following:



1. Ensure the POV is correct for the Scenario, Year, and Period you are certifying.
2. Ensure the Calc Status is ‘OK’. If it is not, you will have to re-consolidate.
3. Ensure the ECA Status is ‘OK’. The ECA Status indicates whether there are any unposted journals for a particular Entity. If a red flag appears in this column, you can click on that flag to open the Journals Module so that the user can view further detail about the journal status.
4. Finally, check the Pass/Fail and Validation status to ensure that you have passed. If you see a red ‘X’ in this column, you can click on the ‘X’ to gain further detail on which accounts failed validation and the dollar amounts involved.

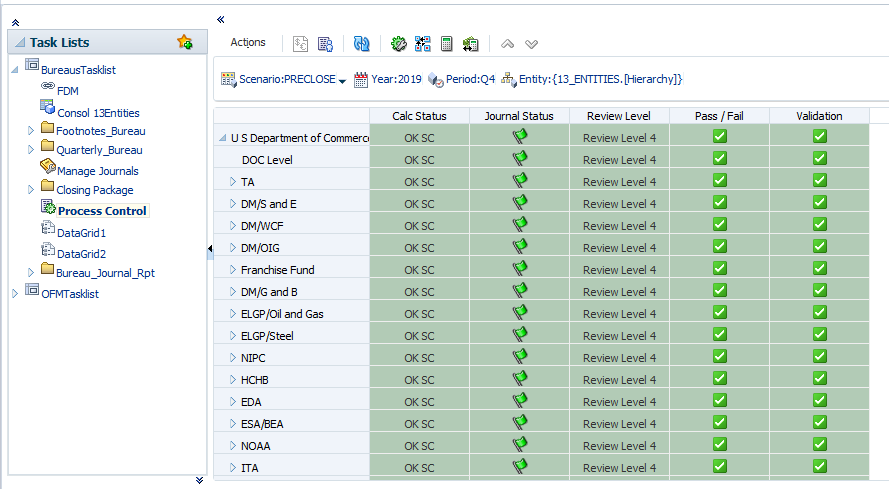


## Promote your process unit

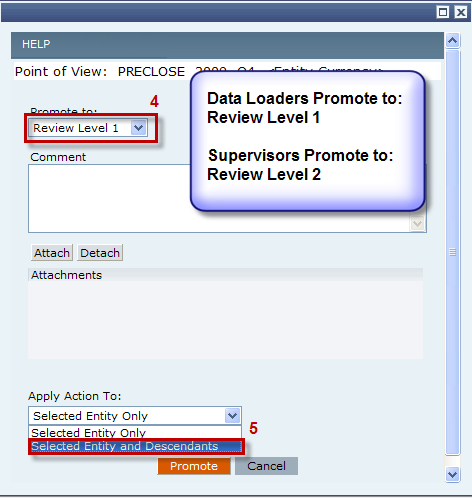
Each process unit will start at First Pass. First Pass indicates that any user with access to the Entity may modify the data for that Entity. After you are ready to sign-off on your data, you will use the Process Control module to promote the process unit.

To promote the process unit to Review Level 2 or 3:

1. Highlight the cell(s) in the Review Level column that correspond to the particular entity you wish to promote. In this example, we selected the Parent Entity 54\_00.
2. Select the Manage Process button  below the command menu in the Oracle window.
3. Click on ‘Promote’.



1. When the Promotion Window displays, select the Review Level.
2. Finally, select which entities you would like to promote and click ‘Promote’. If you highlighted a Parent Entity (as we did in the above example – 54\_00), select ‘Selected Entity and Descendants’ from the dropdown.

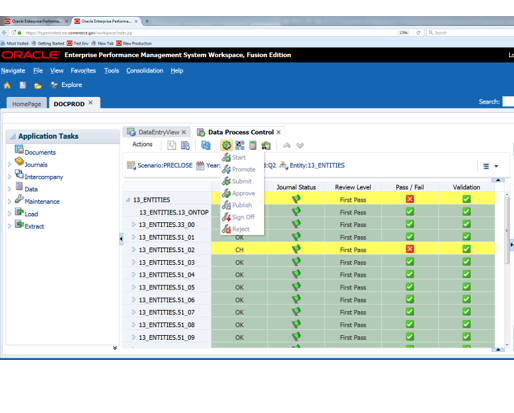


**Note: After a user promotes his/her data for a particular period, he/she will be unable to load or amend data in that process unit. The Period and Entity are essentially locked. To regain access to the data, the supervisor or an administrator will have to reject the data.**

## Rejecting Process Units

Supervisors will receive an email when one of their process units has been promoted to Review Level. At that point, Supervisors will be responsible for reviewing the data and either promoting the process unit or rejecting it back down to First Pass. In order to reject the process unit, the Supervisor must:

1. Highlight the cell(s) in the Review Level column that correspond to the particular entity you wish to reject. For example, select the Parent Entity 54\_00.
2. Select the Manage Process button  above the grid.
3. Click on ‘Reject’.



# **VII. Bureau Supplemental Data Submissions to Load into HFM (Split SGL Accounts)**

Bureaus are required to load supplemental data submissions into HFM for the Balance Sheet and Statement of Changes in Net Position, as specified in the Due Dates Calendar (Attachment I). The supplemental data is now required to be submitted along with the initial ETB file. Bureaus are no longer required to submit a separate file.

See **Exhibit 4** forrequired format/sample load files for the Balance Sheet Split SGL Accounts and Statement of Changes in Net Position Split SGL Accounts supplemental data submissions.

**IMPORTANT: All of the following supplemental data submissions are for the bureau level entity (account balances must be aggregated at the bureau level, as opposed to the Fund Group level). EDA, BIS, and NOAA are exceptions to this policy.**

Bureaus are required to submit, if applicable, the following supplemental data submissions:

* 1. **Balance Sheet Split SGL Accounts:**

Split SGL accounts enable an SGL account to crosswalk to more than one financial statement line item (e.g., SGL account 134000-Interest Receivable may crosswalk to the Accounts Receivable, Loans Receivable, and/or Investments line). When a bureau has an account balance(s) for certain Split SGL accounts, the bureau is required to submit a supplemental data submission. This provides the dollar allocations, across the financial statement lines cross-walked, for each Split SGL that has an ending balance. **(**In addition to quarterly PreClose submissions**, at year-end PostClose submissions are required.)**

**Bureaus are required to submit a supplemental data submission for the following aggregated (bureau level) SGL account numbers that have account balances:**

| **Aggregated**  **(Bureau Level)**  **SGL Account Number** | **Supplemental Data Accounts (Split SGLs)** | **HFM Major SGL**  **Account Numbers Included** |
| --- | --- | --- |
| 134000 - Interest Receivable | 134000IGAr  134000IGInv  134000IGLoan | 134000C$A, 134000C$S, 134000F$A, 134000F$S |
| 134000PubAr  134000PubNotes | 134000N$A, 134000N$S |
| 134700 – Allowance for Loss on Interest Rec.-Not Otherwise Classified | 134700PubAr  134700PubNotes | 134700N$A, 134700N$S |
| 135000 – Loans Receivable | 135000PubLoan  135000PubNotes | 135000N$$ |
| 135900 – Allow. for Loss on Loans Receivable | 135900PubLoan  135900PubNotes | 135900N$$ |
| 211000 – Accounts Payable | 211000PubAccrgrnt  211000PubAp | 211000N$A, 211000N$S |
| 219000 – Other Liabilities w/ Related Budgetary Obligations | 219000PubAccrGrant  219000PubOther | 219000N$$ |

**For those Balance Sheet Split SGL accounts that are intragovernmental (e.g., 1340IGAr), the applicable Federal trading partner sub-account number(s) are also required under the [ICP] dimension. Please note that Federal trading partner code ‘13’ (Department of Commerce) is a valid selection for this supplemental data submission.**

For example: Assume that SGL 134000F$S [20] has a balance of $50,000 and 134000F$A [20] has a balance of $70,000 for a total aggregated (bureau level) account number 134000 – Intragovernmental of $120,000. If $30,000 of this balance represents Interest Receivable related to Accounts Receivable, and $90,000 of this balance represents Interest Receivable related to Loans Receivable, then the bureau’s data submission would show the following HFM supplemental data accounts/balances:

134000IGLoan [20] $90,000

134000IGAr [20] $30,000

* 1. **Statement of Changes in Net Position Split SGL Accounts:**

When a bureau has an account balance(s) for certain Statement of Changes in Net Position Split SGL accounts (SGL accounts that may crosswalk to more than one financial statement line; e.g., SGL account 579000-Other Financing Sources may crosswalk to Other Adjustments, Other Budgetary Financing Sources, and/or Other), the bureau is required to submit a supplemental data submission. This submission provides a breakdown of the financial statement line item(s) that the SGL accounts crosswalk.

**Bureaus are required to submit a supplemental data submission for the following aggregated (bureau level) SGL account numbers that have balances:**

| **Aggregated**  **(Bureau Level)**  **SGL Account Number** | **Supplemental Data Accounts (Split SGLs)** | **HFM Major SGL**  **Account Numbers Included** |
| --- | --- | --- |
| 579000 – Other Financing Sources | 579000Adj  579000Budg  579000NBDwnSbRest  579000NbudOther | 579000Z$$ |
| 590000 – Other Revenue | 590000BudgFftcash  590000NBudFftpro  590000NBudNonex  590000BudgT | 590000CTA, 590000FTA, 590000NTA, 590000ZTA, 590000FEA, 590000NEA, 590000ZEA, 590000CEA. |
| 590900 – Contra Revenue for Other Revenue | 590900BudgFftcash  590900NBudFftpro  590900BudNonex  590900BudgT | 590900CTA, 590900FTA, 590900NTA, |
| 599400-Offset to Non-Entity Accrued Collections – SCNP | 599400NBDwnSbRest  599000NbudOther | 599400G$A, 599400Z$A |
| 711000 – Gains on Disposition of Assets – Other | 711000Bud  711000Nbud | 711000NT$ |
| 711100 - Gains on Disposition of Investments – Other | 711100Bud | 711100CT$, 711100FT$, 711100NT$ |
| 711200 – Gains on Disposition of Borrowings | 711200Bud | 711200CT$, 711200FT$ |
| 718000 – Unrealized Gains | 718000Bud  718000Nbud | 718000CT$, 718000FT$, 718000NT$ |
| 719000 – Other Gains | 719000Bud  719000Nbud | 719000FT$, 719000NT$, |
| 721000 – Losses on Disposition of Assets | 721000Bud  721000Nbud | 721000NT$ |
| 721200 – Losses on Disposition of Borrowings | 721200Bud | 721200CT$, 721200FT$, |
| 728000 – Unrealized Losses | 728000Bud  728000Nbud | 728000CT$, 728000FT$, 728000NT$ |
| 729000 – Other Losses | 729000Bud  729000Nbud | 729000CT$, 729000FT$, 729000NT$ |

# **VIII. Bureau Entering of Supplemental Data into HFM via Forms**

Bureaus are required to enter supplemental data submissions into HFM, as specified in the Due Dates Calendar (Attachment I).

## 1 Supplemental (Non-SGL) Footnotes Data (Enter Data into HFM via Forms)

NOTE: Bureau requirements for additional manual footnotes data (Excel spreadsheets) are included in the

FY 2021/2022 Financial Statements Guidance - Attachment A, *Financial Reporting*. This section is only applicable to HFM footnotes data.

All bureaus will be required to enter data for up to eight HFM footnote Forms, as applicable. In addition, both NOAA, NTIA, and NTIS each have one additional data entry form. Bureau users or OFM, if requested, will ‘consolidate’ the data. Bureaus will print and verify the HFM footnote reports and confirm to OFM by e-mail when the footnote reports are correct.

See **Exhibit 5** for a complete list of footnotes.

## 2 Other Quarterly Reporting Requirements (DOL and OPM Confirmations, SBR vs. SF 132s, SBR vs. SF 133s, UDO Status, and Improper Payments Data)

All bureaus are required to **enter the data listed below into HFM via Forms**. OFM will ‘consolidate’ the data upon request.

### **Supplemental (Non-SGL) DOL Confirmation Data**

Bureaus are required to enter the breakdown for the SGL 640000F$$[16] balance into two categories: (a) Federal Employee Compensation Act (FECA) and (b) Unemployment Insurance costs (most bureaus will actually use SGL 640000C$$[51\_01] for this expense). Other required confirmation balances will be populated from ETBs. The quarterly actual FECA cost per the OFM Excel spreadsheet for each bureau will be presented in the DOL Confirmation report for bureaus’ reconciliation purposes.

Bureaus should reconcile the following items:

* + SGL 640000F$$ [016] and/or SGL 640000C$$[51\_01] balance in ETBs versus Data entered into DOL Confirmation
  + Total for 640000F$$ [016] (FECA) and 685000F$$ [16] versus Quarterly Actual FECA Cost

NOTE: DOL only provides a combined FECA cost for the Office of the Secretary. OFM will enter the combined quarterly FECA cost of all Office of the Secretary entities into the DM/S&E entity. Therefore, the Office of the Secretary reconciliation should be performed at the Office of the Secretary level.

The required form for the DOL confirmation data is:

**DOLQCONF: DOL Confirmation Report**

### **Supplemental (Non-SGL) OPM Confirmation Data**

Bureaus will print and verify the confirmation report in HFM and will reconcile any differences with the SGL balances.

The required form for bureau input of the OPM confirmation data is:

**TIE\_OPM: OPM Confirmation Report**

### **Supplemental (Non-SGL) SF 132s Data**

OFM will enter quarterly SF 132s data, by fund group, into HFM. The report format will allow bureaus to compare quarterly SF 132s to the quarterly Statement of Budgetary Resources. Bureaus will be required to explain differences for each line item of $1 million or more.

The required form for OFM input of the SF 132s data is:

**SF132Data\_NEWFMT: SF 132 Data Input Form**

### **Supplemental (Non-SGL) SF 133s Data**

Bureaus are required to enter quarterly SF 133s data, by fund group, into HFM. This form input will produce two separate reports that will allow bureaus to compare quarterly SF 133s to the quarterly Statement of Budgetary Resources. Bureaus are required to submit explanations to OFM for any differences. The SF 133s data should be entered into HFM with the same signage on the SF 133s report.

The required form for bureau input of the SF 133s data is:

### **SF133NEWFMT: SF 133s Data Input Form**

### **Undelivered Orders at the End of the Period**

OMB Circular A-136 requires that bureaus disclose the amount of budgetary resources obligated for undelivered orders at the end of the period, separately disclosing, Federal, non-Federal, paid and unpaid amounts. UDOs. Bureaus should enter the UDO data into HFM with the same signage as the ETB submission.

**UDO: Undelivered Orders at the End of the Period Input Form**

### **Quarterly Improper Payments Data Input into HFM and Recaptures of Improper Payments Follow-up**

[Office of Management and Budget (OMB) Circular A-123, *Management’s Responsibility for Enterprise Risk Management and Internal Control*, Appendix C, *Requirements for Payment* *Integrity Improvement*](https://www.whitehouse.gov/wp-content/uploads/2018/06/M-18-20.pdf)*,* provides guidance to agencies to comply with the [Improper Payments Information Act (IPIA) of 2002](https://www.govinfo.gov/content/pkg/PLAW-107publ300/pdf/PLAW-107publ300.pdf) as amended by the [Improper Payments Elimination and Recovery Act (IPERA) of 2010](http://www.gpo.gov/fdsys/pkg/PLAW-111publ204/pdf/PLAW-111publ204.pdf) and the [Improper Payments Elimination and Recovery Improvement Act (IPERIA) of 2012](http://www.gpo.gov/fdsys/pkg/PLAW-112publ248/pdf/PLAW-112publ248.pdf) for agency improper payments efforts.

More recently, the [Payment Integrity Information Act (PIIA) of 2019](https://www.congress.gov/116/plaws/publ117/PLAW-116publ117.pdf)was enacted, which repealed prior improper payments legislation such as IPIA, IPERA, and IPERIA. At this time, additional guidance has not been issued and Appendix C to OMB Circular A-123 has not been updated to reflect this. At this time, bureaus should continue to review [OMB Circular A-123, Appendix C](https://www.whitehouse.gov/wp-content/uploads/2018/06/M-18-20.pdf) for the definition of an improper payment (see below) and comply with that definition for bureau improper payments reporting. Please consult with OFM for any questions on this definition of an improper payment—see **Section XIV. OFM Contacts**.

Excerpts from [OMB Circular A-123, Appendix C](https://www.whitehouse.gov/wp-content/uploads/2018/06/M-18-20.pdf):

**What is an improper payment?**

An improper payment is any payment that should not have been made or that was made in an incorrect amount under statutory, contractual, administrative, or other legally applicable requirements.

Incorrect amounts are overpayments or underpayments that are made to eligible recipients (including inappropriate denials of payment or service, any payment that does not account for credit for applicable discounts,4 payments that are for an incorrect amount, and duplicate payments). An improper payment also includes any payment that was made to an ineligible recipient or for an ineligible good or service, or payments for goods or services not received (except for such payments authorized by law).

In addition, when an agency's review is unable to discern whether a payment was proper as a result of insufficient or lack of documentation, this payment should also be considered an improper payment. When establishing documentation requirements for payments, agencies

should ensure that all documentation requirements are necessary and should refrain from

imposing additional burdensome documentation requirements.

Interest or other fees that may result from an underpayment by an agency are not considered an improper payment if the interest was paid correctly. These payments are generally separate transactions and may be necessary under certain statutory, contractual, administrative, or other legally applicable requirements.

A “questioned cost”5 should not be considered an improper payment until the transaction has been completely reviewed and is confirmed to be improper.

4 *Applicable discounts* are only those discounts where it is both advantageous and within the agency’s control to claim them.

5 The term ‘questioned cost’ is defined under the Uniform Guidance, 2 C.F.R. Part 200.84, as follows: “Questioned cost means a cost that is questioned by the auditor because of an audit finding: (a) Which resulted from a violation or possible violation of a statute, regulation, or the terms and conditions of a Federal award, including for funds used to match Federal funds; (b) Where the costs, at the time of the audit, are not supported by adequate documentation; or (c) Where the costs incurred appear unreasonable and do not reflect the actions a prudent person would take in the circumstances.”

The term “payment” in this guidance means any disbursement or transfer of Federal funds (including a commitment for future payment, such as cash, securities, loans, loan guarantees, and insurance subsidies) to any non-Federal person, non-Federal entity, or Federal employee, that is made by a Federal agency, a Federal contractor, a Federal grantee, or a governmental or other organization administering a Federal program or activity.

The term “payment” includes disbursements made pursuant to prime contracts awarded under the Federal Acquisition Regulation and Federal awards subject to the 2 CFR Part 200 – Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance) that are expended by recipients.

**What is a payment for an ineligible good or service?**

A payment for an ineligible good or service includes a payment for any good or service that is

not permitted under any provision of a contract, grant, cooperative agreement, lease or other

funding mechanism. In addition, ineligible goods and services may include goods and services

not received.

Bureaus are required to enter quarterly improper payment data into HFM form IMPROPERPAY. OFM reviews and follows up on bureaus’ improper payments data as part of the Department’s improper payments monitoring/minimization efforts. OFM will continuously follow up with the bureaus quarterly by email on any recaptures of previously identified improper payments until the amount is fully recaptured.

Improper payments and recaptures of improper payments are reported in the Department’s annual Agency Financial Report in the *Other Information (Unaudited)* section, *Payment Integrity* subsection*.*

A. Quarterly Improper Payments Template **(IMPROPERPAY)**

Data required to be input into this form includes the number (#) and dollar amounts ($) of improper payments, by payment type (Grants/Cooperative Agreements, Vendor Payments, Intragovernmental Payments, Payments to Employees: Payroll, Employee Reimbursements, and Other Payments to Employees, and Others), and by category. The categories of improper payments include Overpayment, Underpayment, Duplicate Payment, Fraud, Wrong Electronic Funds Transfer (EFT) Data, Payment to Wrong Vendor, and Other. Additional categories of improper payments are: improper payments determined through **completed** OIG Audits/Reviews, Single Audit Results, Contract/Obligations Close-out Reviews, Grants/Cooperative Agreements Close-out Reviews, Payment Recapture Audits, and Other Audits/Reviews/Similar Procedures.

For audits/reviews/similar procedures categories, the number (#) of completed audits/reviews/similar procedures that included determinations of improper payments will be entered for the number (#) of improper payments. The total number of actual improper payments will not be entered (to ease the burden on the bureau). For example, if there were three completed OIG audits that included determinations of improper payments, then these would be entered as the number (#) for the OIG Audits/Reviews category. The total dollar amount~~s~~ ($) of the improper payments identified from the three audits will be entered also for the OIG Audits/Reviews category. Any improper payments discovered from prior-years or prior-quarters disbursements must also be reported in the current quarter, regardless of what previous year or quarter the improper payments took place.

If it is discovered that a payment in process was not made (could be for various reasons internal to the bureau), but that the payment was later determined to have been proper and should have been made, that payment (which was not made) should be treated as an “underpayment.” Please explain the circumstances.

The due date for bureau improper payment data input into HFM will be specified in Attachment, I, *Due Date Calendar.*

If a bureau has no improper payments to report on the HFM IMPROPERPAY data form, please send a message to Spencer Farrar at [jfarrar@doc.gov](mailto:jfarrar@doc.gov) stating that no improper payments will be reported for the quarter just ended.

B.Manual Submission of Answers to Improper Payments Questions

**IMPORTANT:** Bureaus must submit information, as described below, to OFM for each individual improper payment, which was greater than or equal to $10,000, on the due date specified in Attachment I, *Due Date Calendar*..

On a case-by case basis, OFM may request that the standard answers to the questions template be completed when there is a large amount of similar improper payments that are under $10,000 but aggregate to a significant dollar amount; or for individual items under $10,000, when warranted.

The information below will be requested via the improper payment explanations spreadsheet (which is sent out quarterly):

* Dollar amount of payment made
* Dollar amount of payment that should have been made
* Dollar amount of overpayment / (underpayment) (automatically calculated based on the above information)
* Total dollar amount recaptured to date
* Date improper payment was made
* Date improper payment was detected
* Who detected the improper payment
* Treasury fund symbol relating to the improper payment
* Cause of the improper payment
* Improper payment recipient type (use drop down list)
* Name of payee that should have received the improper payment
* Did the Program Office and Certifying Officer approve? If not, explain.
* What existing controls could have prevented the improper payment from occurring?
* What is being done to prevent future similar occurrences?

The completed excel template should be sent to Spencer Farrar at [jfarrar@doc.gov](mailto:jfarrar@doc.gov) by the deadline in Attachment I. Additional questions or follow-up may arise based on OFM’s review of the answers to the standard questions above.

**IMPORTANT:**

* When calculating an improper payment amount, only report the amount made in error. For example, if a $100 payment was due, but a $110 payment was made in error, then the amount reported as an improper payment should be $10, rather than the payment amount of $110. However, if a $100 payment was due, but there is insufficient documentation to support the appropriateness of the payment or if a duplicate payment was made, then the amount reported as an improper payment should be $100.
* All numbers should be entered as positive numbers (both overpayments and underpayments). If a bureau needs to adjust a previous quarter(s) improper payments reporting, please contact OFM.
* Bureaus should report improper EFT payments due to wrong EFT data in the Quarterly Improper Payments Template column "Wrong EFT Data" **only if** the payments were **successfully** disbursed.

C**.** Recaptures of Improper Payments

OFM will continuously follow up with the bureaus quarterly by email on any recaptures of previously identified improper payments until the amount is fully recaptured.

OFM will also follow up quarterly with the bureaus, as applicable, on the status of unresolved disallowed costs (e.g. previously under appeal, previously not fully collected) identified in prior years or prior quarters and whether any improper payments were identified and recaptured upon final resolution.  Improper payments and recaptures of improper payments identified as a result of the above noted procedures will be included in bureaus’ quarterly improper payments reporting.

## 3. Supplementary Data Submission Form Input

To enter~~,~~ footnotes, DOL and OPM confirmations, SF 133s data, and Improper Payments data into Forms, please follow the below steps:

1) Log into the HFM application and click on Tasklists

2) Ensure your point-of-view bars are set correctly

3) Expand the Bureau\_Tasklist selection.

4) Expand the Quarterly\_Bureau selection. Choose the supplemental data form for input.

5) Enter the data into the proper light yellow cells. The screens are color coordinated. Light yellow cells are input fields, and green cells are calculated fields or SGL account balance fields. (Reminder: Please always enter a credit balance as a negative number. Note: Corresponding colors may be different based on your PC settings).

6) Once the data is successfully entered, the bureau user should ‘consolidate’ the data

7) Once the consolidation is completed, log in to HFM Reports via Bureau Tasklist (HFM Reports) to print out the report corresponding to the form.

1. Ensure your point-of-view bars are set correctly to review the bureau level data after ‘consolidation’ and to compare the bureau-entered data to the SGL calculated amounts. Please review and verify the proper Form for agreement to the data that was intended to be entered and for agreement to the SGL calculated amounts.

# **IX. Print and Verify HFM Reports**

After loading and/or entering data into HFM and ‘consolidating’, bureaus should print and verify the following two HFM financial book sets: **BP\_TiePoint\_Book** and the quarterly **FSBook** (N/A for Q1, Q2 – QTR2\_FSBook, Q3 – QTR3\_FSBook, or Q4 – Year-end\_FSBook). In FY 2014, OMB eliminated the Q1 financial reporting requirement. The Department still performs a limited quarterly reporting process. During the Q2 reporting process, certain reports will be exempt from review and are not included in that quarterly book. Be sure to use the appropriate FSBook for the quarter being processed. HFM Reports can be generated via the following website: <https://hyperionprod.eas.commerce.gov/workspace/index.jsp>

## QTR1FSBOOK (for Q1), QTR2FSBOOK (for Q2), QTR3FSBOOK (for Q3), and Year-end\_FSBook (for Q4)

| **HFM Report Name** | **N/A** | **Report Title—Description** |
| --- | --- | --- |
| 1. TBSIMPLE |  | 1. Trial Balances – Major Accounts: Bureau Level Totals Only |
| 1. TBCURR3 | Q1 | 1. Trial Balances – Major Accounts: By Fund Group (excludes ELIM\_ENT) |
| 1. ANOMALY |  | 1. Trial Balances–Anomalies: all accounts w/ anomalies |
| 1. ETB\_TIE |  | 1. Tie-point – ETBs Foot to Zero Tie-point (Proprietary, Budgetary) |
| 1. TBTIEPTS |  | 1. Tie-point – 310000, 331000, 420100 (Prior Year’s Postclose to Current Period’s Preclose) |
| 1. TIEPOINT |  | 1. Tie-points –Various |
| 1. TIEPOINT (NBAR) | Q1 | 1. Tie-point – Budget and Accrual Reconciliation |
| 1. TBSPLBUR |  | 1. Tie-points –Split-Validation Accounts |
| 1. TIEUBOB2\_NEW |  | 1. Tie-point – Unobligated/Obligated Balance (Prior Year’s Postclose to Current Period’s Preclose) |
| 1. TP\_OBAPP | Q1 | 1. Tie-point - Apportionment Categories of Obligations Incurred |
| 1. TP\_F999 |  | 1. Tie-point- F999 (Unknown) |
| 1. GZAttrChk |  | 1. Verification to ensure G has TP 099 and Z has [ICP None] |
| 1. TP\_Exception |  | 1. Exception report to capture TP to attribute mismatch |
| 1. FBTSBR1 | Q1 & Q2 | 1. FBWT Tie-Point – Obligated Balance vs. SBR Data |
| 1. FBTSBR2 | Q1 & Q2 | 1. FBWT Tie-Point– Unobligated Balance vs. SBR Data |
| 1. EA\_CUMRO | Q1 | 1. Net Position Analysis – Cumulative Results of Operations |
| 1. EA\_UNEXP |  | 1. Net Position Analysis – Unexpended Appropriations |
| 1. BSFACEBU | Q1 | 1. Consolidated Balance Sheets (Bureau’s Face) |
| 1. NPFACEBU |  | 1. Consolidated Statements of Changes in Net Position (Bureau’s Face) |
| 1. NCFACEBU\_New | Q1 | 1. Consolidated Statements of Net Cost (Bureau’s Face) |
| 1. BRFCEBU\_Realign | Q1 | 1. Combined Statements of Budgetary Resources (Bureau’s Face) |
| 1. SF132\_Realign | Q1 (bureaus) | 1. Statement of Budgetary Resources vs. SF 132s Comparison Report (OFM Analysis ONLY for Q1) |
| 1. SF133\_Realign | Q1 & Q2 | 1. Statement of Budgetary Resources vs. SF 133s Comparison Report |
| 1. FBT | Q1 & Q2 | 1. Footnote: Fund Balance with Treasury |
| 1. ACCT\_REC | Q1 & Q2 | 1. Footnote: Accounts Receivable, Net (no data input required) |
| 1. MONETARY | Q1 & Q2 | 1. Footnote: Cash and Other Monetary Assets |
| 1. INVENTOR | Q1 & Q2 | 1. Footnote: Inventory, Materials, and Supplies, Net |
| 1. PPE | Q1 & Q2 | 1. Footnote: General Property, Plant, and Equipment, Net (NOAA data input only) |
| 1. PPE Recon | Q1 & Q2 | 1. Footnote: General Property, Plant, and Equipment Recon, Net |
| 1. OTHRASST | Q1 & Q2 | 1. Footnote: Other Assets (NTIS, NTIA data input only) |
| 1. NOENTITY | Q1 & Q2 | 1. Footnote: Non-entity Assets |
| 1. DEBT | Q1 & Q2 | 1. Footnote: Debt to Treasury |
| 1. LIAB\_BUR | Q1 & Q2 | 1. Footnote: Other Liabilities |
| 1. FECALIAB | Q1 & Q2 | 1. Footnote: Federal Employees Benefits - Actuarial FECA Liability and NOAA Corps Employee Retirement Benefits Liabilities (NOAA data input only) |
| 1. CLEANUP | Q1 & Q2 | 1. Footnote: Environmental and Disposal Liabilities |
| 1. AC\_LEASE | Q1 & Q2 | 1. Footnote: Assets Under Capital Leases |
| 1. CAPLEASE | Q1 & Q2 | 1. Footnote: Capital Leases |
| 1. OP\_LEASE | Q1 & Q2 | 1. Footnote: Operating Leases |
| 1. INVEST | Q1 & Q2 | 1. Footnote: Investments in Treasury Securities, Net |
| 1. LIABNTGL | Q1 & Q2 | 1. Footnote: Liabilities Not Covered by Budgetary Resources by Fund Group and SGL |
| 1. LONGCOMM | Q1 & Q2 | 1. Footnote: Major Long-term Commitments |
| 1. LIABDEFERREV | Q1 & Q2 | 1. Footnote: Liabilities Not Covered by Budgetary Resources – Deferred Revenue |
| 1. LIABUNEARNREV | Q1 & Q2 | 1. Footnote: Liabilities Not Covered by Budgetary Resources – Unearned Revenue |
| 1. UDO | Q1 & Q2 | 1. Footnote: Undelivered Orders Report |
| 1. NBAR | Q1 | 1. Budget and Accrual Reconciliation |
| 1. NBAR\_XW | Q1 | 1. Budget and Accrual Reconciliation Crosswalk |
| 1. NBAR Consolidated | Q1 | 1. Consolidating Budget and Accrual Reconciliation |
| 1. IGA\_IC |  | 1. Intra-Commerce Assets Transaction Summary Report (TSR) |
| 1. IGL\_IC |  | 1. Intra-Commerce Liabilities TSR |
| 1. IGER\_IC |  | 1. Intra-Commerce Earned Revenue TSR |
| 1. IGEX\_IC |  | 1. Intra-Commerce Statement of Net Cost Expenses TSR |
| 1. IC\_UNEXAPP\_TRF IN-OUT |  | 1. Intra-Commerce Unexpended Appropriation transfer Grid Data |
| 1. IGA\_IG |  | 1. Intragovernmental Assets TSR |
| 1. IGL\_IG |  | 1. Intragovernmental Liabilities TSR |
| 1. IGER\_IG |  | 1. Intragovernmental Earned Revenues TSR |
| 1. IGNP\_IG |  | 1. Intragovernmental Statement of Changes in Net Position and Custodial Nonexchange TSR |
| 1. IGEX\_IG |  | 1. Intragovernmental Statement of Net Cost Expenses TSR |
| 1. AP\_TRNSF | Q1 & Q2 | 1. Appropriations Transfers |
| 1. CFP\_COMM |  | 1. Intra-Commerce Capitalized Purchases |
| 1. CFP\_IGOV1 |  | 1. Intragovernmental Capitalized Purchases |
| 1. DOLQCONF |  | 1. DOL Confirmation Report |
| 1. TIE\_OPM |  | 1. OPM Confirmation – Bureaus’ Input Report |
| 1. BPD\_CONF | Q1 | 1. Bureau of the Fiscal Service Confirmation – Bureau’s Input Report |
| 1. BS\_FA | Q1 | 1. Balance Sheet Fluctuation Analysis |
| 1. SCNP\_FLX | Q1 | 1. Statement of Changes in Net Position Unexpended Appropriations Fluctuation Analysis |
| 1. SNC Flux | Q1 | 1. Statement of Net Cost Fluctuation Analysis |
| 1. SBR\_FA\_Realign | Q1 | 1. Statement of Budgetary Resources Fluctuation Analysis |
| 1. FLXPPECT | Q1 & Q2 | 1. Property, Plant and Equipment (Cost) Fluctuation Analysis- NOAA and NIST Only |
| 1. FLXPPEAD | Q1 & Q2 | 1. Property, Plant and Equipment (Accumulated Depreciation) Fluctuation Analysis – NOAA and NIST Only |
| 1. FLXNOENT | Q1 & Q2 | 1. Non-entity Assets Fluctuation Analysis |
| 1. FLXOTHE | Q1 & Q2 | 1. Other Assets Fluctuation Analysis |
| 1. FLXCURLB | Q1 & Q2 | 1. Other Liabilities-Current Fluctuation Analysis |
| 1. FLXNCLIB | Q1 & Q2 | 1. Other Liabilities-Non-current Fluctuation Analysis |
| 1. FLXLIBNT | Q1 & Q2 | 1. Liabilities Not Covered by Budgetary Resources by SGL Fluctuation Analysis |

## Flux Analysis Book—Fluctuation Analyses and Crosswalks

| **HFM Report Name** | **N/A** | **Report Title—Description** |
| --- | --- | --- |
| 1. BS\_FA | Q1 | 1. Balance Sheet Fluctuation Analysis |
| 1. SCNP\_FLX | Q1 | 1. Statement of Changes in Net Position Fluctuation Analysis |
| 1. SNC\_Flux | Q1 | 1. Statement of Net Cost Fluctuation Analysis |
| 1. SBR\_FA\_Realign | Q1 | 1. Statement of Budgetary Resources Fluctuation Analysis |
| 1. FLXPPEAD | Q1 & Q2 | 1. Property, Plant and Equipment (Cost) Fluctuation Analysis- NOAA and NIST Only |
| 1. FLXPPECT | Q1 & Q2 | 1. Property, Plant and Equipment (Accumulated Depreciation) Fluctuation Analysis – NOAA and NIST Only |
| 1. FLXOTHE | Q1 & Q2 | 1. Other Assets Fluctuation Analysis |
| 1. FLXNOENT | Q1 & Q2 | 1. Non-entity Assets Fluctuation Analysis |
| 1. FLXCURLB | Q1 & Q2 | 1. Other Liabilities-Current Fluctuation Analysis |
| 1. FLXNCLIB | Q1 & Q2 | 1. Other Liabilities-Non-current Fluctuation Analysis |
| 1. FLXLIBNT | Q1 & Q2 | 1. Liabilities Not Covered by Budgetary Resources by SGL Fluctuation Analysis |
| 1. BSFAXW | Q1 | 1. Balance Sheet Fluctuation Analysis Crosswalk |
| 1. SNCFAXW2 | Q1 | 1. Statement of Net Cost Fluctuation Analysis Crosswalk |
| 1. SCNPFAXW | Q1 | 1. Statement of Changes in Net Position Fluctuation Analysis Crosswalk |
| 1. SBRFXW\_Realign | Q1 | 1. Statement of Budgetary Resources Fluctuation Analysis Crosswalk |
|  |  |  |

## BP Tie-Point Book—Budgetary vs. Proprietary Tie-Points: (Exempt for Q1)

|  |  |
| --- | --- |
| **HFM Report Name** | **Report Title—Description** |
| 1. BPFBWT1\_NewFmt\_byFund | 1. Fund Balance with Treasury Tie-point 1 |
| 1. BPFBWT2\_NewFmt\_byFund | 1. Fund Balance with Treasury Tie-point 2 |
| 1. BPREC\_byFund | 1. Receivables – Budgetary vs. Proprietary |
| 1. BPUDOPD\_byFund | 1. Prepayments– Budgetary vs. Proprietary |
| 1. BPPAY\_Fund | 1. Payables – Budgetary vs. Proprietary |
| 1. BPUFCO\_byFund | 1. Advances from Others – Budgetary vs. Proprietary |
| 1. BPREV\_byFund\_New | 1. Revenue – Budgetary vs. Proprietary |
| 1. BPDO\_byFund | 1. Expenses – Budgetary vs. Proprietary |
| 1. BPDIRDO\_byFund | 1. Direct Delivered Orders – Budgetary vs. Proprietary |
| 1. BPAR\_NewFmt\_byFund | 1. Appropriations Received – Budgetary vs. Proprietary |
| 1. BPTRANS\_NewFmt\_byFund | 1. Transfer – Budgetary vs. Proprietary |

## Instructions for printing a book:

1. Log on to HFM and click on ‘Explore’ from the menu bar selection (Note: the Book sets have green icons).
2. Click on the reports to open.
3. Edit the member selection and click ‘OK’ (Note: Do not save the book)
4. Select File then ‘Complete Book in PDF’. (Note: the PDF may be saved)
5. Select the ‘Print’ button from the toolbar

Separate books have been created for the bureaus’ convenience as follows:

* + QTR2 Fluctuation Book, QTR3&4 Fluctuation Book—Fluctuation Reports
  + FS\_FULL—Financial Statements, Consolidating
  + BP\_TiePoint\_Book—Budgetary vs. Proprietary Tie-points
  + FS4CPOST—Financial Statements for Checking PostClose Data
  + IntraCommerce\_Grid3—Intra Commerce Reports Only

1. **Instructions to Export HFM Reports to Excel:**
2. Log into HFM and double-click on the individual report to be exported.
3. Set your point-of-view (POV) bar to the entity by editing the current member box that appears. You can also select a fund group (e.g., 67\_00\_0300). Select the category (i.e., PRECLOSE\_FY2020), the quarter (e.g., Q4 20),
4. Select ‘File’, then ‘Export’.
5. Select ‘Fully Formatted Grids and Text’.
6. On the pop-up window (Directory window), click on the button at the top to download the file. You may have to toggle to this window, if you do not see it right away.
7. On the pop-up window (Save window), click on drop-down arrow key, then select the drive to save the file to, and then click on ‘Save’.
8. Type a desired file name, then click ‘OK’ (Directory window).
9. Open the file you exported.
10. **Instructions for Editing/Viewing the Generic Trial Balance Query Report:**

HFM has a generic trial balance query report that bureaus and OFM staff can continually use and edit to perform trial balance queries at the TOT (i.e., fund group) level:

Please note that automated elimination entities will not be included, because they do not have a .TOT extension. For example, if your point of view is on 63\_00, all of the fund groups for Census will view or print, except for the automated elimination entity.

You will be able to delete existing HFM accounts in the report that you don't want to view or print, and then add the HFM accounts that you do want to view or print to the report. You do not have to save the file to view or print the report.

1. Set your point-of-view (POV) bar to the entity (i.e., 67\_00 you want to view or print HFM accounts by total entity (i.e., fund groups). You can also select a fund group (e.g., 67\_00\_0300). Select the category (i.e., PRECLOSE\_FY2020) and the quarter (e.g., Q2). The report will view or print HFM accounts for the total entities under the entity/category/period shown on the point-of-view bar.
2. Double click on the report "TBGENERI" located in the Trial Balance folder.
3. To edit HFM accounts to view or print, edit the prompt for box by selecting the selection location (a button next to the field) to make the member selection to be used in the report.

# **X. HFM Journal Entries**

Bureaus must submit all journal entry requests to OFM in HFM format. If after discussion, OFM and the bureau disagree on whether a journal entry should or should not be made, the bureau must email their bureau liaison (cc: Kristin Salzer) a detailed justification of why the bureau disagrees.

# **XI. HFM User Security Policy and Procedure**

## User Security Policy

**General**

Only HFM Administrator(s) maintain users in the HFM System, which includes:

1. Creating users
2. Deleting users
3. Replacing users
4. Maintaining user security profiles

**Note**: the HFM administrators will perform the maintenance of user’s security profiles.

## User Maintenance Procedures

**User Additions**

1. Bureaus are responsible for notifying the HFM Admins and OFRP Director of the need of an additional HFM user, via the newly designed HFM User Access Request form, new HFM Access Requests. The HFM User Access Request form should be submitted for new access requests and HFM access termination requests.

The OFM Director or Financial Reporting Team Leader will notify an HFM Administrator of the bureau’s request, including the name of the new user and effective date. The HFM Administrator will then request additional user information as listed below from the system user:

Bureau name, IP address, Physical address, User Phone number

2. In a case where a new user requires the purchasing of an additional license, bureaus are responsible for funding the cost of purchasing the license and for funding the annual maintenance costs. When bureaus agree and provide the funding information, the Financial Reporting Team Leader will inform the OFM budget officer regarding the purchase and its funding information.

1. The HFM Administrator will then notify Commerce Business Systems (CBS) to add the new user in the HFM System.

4. HFM Administrator will then assign user security to the new user in the HFM system.

5. Once a new user account is set up by both CBS and a HFM Administrator, the administrator will send the user ID and the initial password directly to the user. That HFM Administrator will then notify OFM Director, the Financial Reporting Team Leader, and the requesting bureau’s management of the completion of adding the new user.

\*\* Please, note that Oracle does not allow for the purchase of single licenses. Licenses have to be purchased in groupings of at least **25**. The cost of the new licenses is substantial, so bureaus should be sure that the purchase is necessary.

**User Deletions**

Bureaus are responsible for notifying the OFM Director or the Financial Reporting Team Leader of the need to delete an existing user, via the newly designed HFM User Access Request form, new HFM Access Requests. The HFM User Access Request form should be submitted for new access requests and HFM access termination requests. Once a HFM Administrator has been notified, the HFM Administrator will then deprovision the user in the system.

## User Password Policy

**General Password Policy**

Users HFM password will be reset every 60 to 90 days. If your HFM Password has expired, please request a new password by emailing [HFMAdmins@doc.gov](mailto:HFMAdmins@doc.gov). The HFM Admins will submit a CARTS ticket to have a new password established. Passwords will be sent directly to the HFM Users from the CSC division.

1. You must be careful in managing your passwords:
2. Keep your passwords to yourself.
3. Report any known or suspected compromises of your passwords.
4. Use different passwords for different accounts.
5. If you write it down, lock it up.
6. Request to have your password changed at least every 60 days.
7. Change your password immediately if your password has been shared, compromised, found to be non-compliant with policy, or if you are directed to do so by management.
8. Do not reuse a password you have used any of the last eight times you have changed your password.
   * + 1. **Hyperion Issues**

OFM has created a method for Hyperion users to acknowledge Hyperion issues. When a Hyperion issue arises, a ticket must be logged with the Financial Reporting team. It is vital that the right amount of information must be available. **During the Hyperion open window period,** you will submit the ticket to one of the contacts listed below explaining your issue. We will provide a response as soon as the problem is resolved.

**For any issues outside of the quarterly financial statement process** users can send the ticket to your bureau liaison and [HFMAdmins@doc.gov](mailto:HFMAdmins@doc.gov). Please provide useful details related to the problem and include the report name, if any, and/or a print screen of any error message as an attachment.

**XIII. FY 2021/2022 Due Dates**

1. See FY 2021/2022 Financial Statements Guidance Attachment I, *Due Date Calendar*, for due dates.
2. OFM will monitor bureaus' submissions against the due dates. A deadline may be considered not met if the data is incomplete, inaccurate, or not reconciled to other applicable data.

# **XIV. HFM Web Page Links**

1. **Hyperion Financial Management (Main)**

<https://hyperionprod.eas.commerce.gov/workspace/index.jsp>

**OFM Contacts**

Questions related to Attachment K may be directed to:

Micah Reed – OFM Kristin Salzer – OFM

Tel: (202)-482-2258 and Tel: (202) 482-2715

Fax: (202) 482-1992 Fax: (202) 482-1992

Email: [MReed@doc.gov](mailto:MReed@doc.gov) E-mail: [KSalzer@doc.gov](mailto:KSalzer@doc.gov?cc=MReed@doc.gov&subject=Attachment%20K)

Contact for HFM Issues: ***Please submit issues to the HFM Admins email box at*** [HFMAdmins@doc.gov](mailto:HFMAdmins@doc.gov?subject=HFM%20Issue)***.***

|  |  |  |
| --- | --- | --- |
| HFM Contacts:  Kristin Salzer - OFM  Tel: (202) 482-2715  E-mail: [KSalzer@doc.gov](mailto:KSalzer@doc.gov?cc=MReed@doc.gov;AInmon@doc.gov;SRoss@doc.gov;)  Christine Pham – OFM  Tel: (202) 482-2624  E-mail: CPham1@doc.gov |  | Micah Reed – OFM  Tel: (202) 482-2258  E-mail: [MReed@doc.gov](mailto:MReed@doc.gov?cc=SRoss@doc.gov;AInmon@doc.gov;KSalzer@doc.gov;&subject=HFM%20Issue)  Evelyn Minaya - OFM  Tel: (202) 482-2037  E-mail: [EMinaya@doc.gov](mailto:EMinaya@doc.gov) |

Contact for Improper Payments:

Spencer Farrar - OFM

Tel: (202) 482-1669

E-mail: [JFarrar@doc.gov](mailto:JFarrar@doc.gov)

| **XV. Exhibit 2, HFM Entity** | | | | **HFM Entity Description** | |
| --- | --- | --- | --- | --- | --- |
| 13\_ENTITIES | |  |  | | U S Department of Commerce |
|  | 13\_ONTOP |  |  | | DOC Level |
|  | 51\_01 |  |  | | DM/S and E |
|  |  | 51\_01\_ONTOP |  | | DM/S and E Bureau Level |
|  |  | 51\_01\_0120 |  | | DM/S and E 0120 |
|  |  | 51\_01\_3800 |  | | DM/S and E 3800 |
|  |  | 51\_01\_6000 |  | | DM/S and E 6000 |
|  | 51\_02 |  |  | | DM/WCF |
|  |  | 51\_02\_ONTOP |  | | DM/WCF Bureau Level |
|  |  | 51\_02\_1099 |  | | DM/WCF 1099 |
|  |  | 51\_02\_3220 |  | | DM/WCF 3220 |
|  |  | 51\_02\_3800 |  | | DM/WCF 3800 |
|  |  | 51\_02\_4511 |  | | DM/WCF 4511 |
|  | 51\_03 |  |  | | DM/OIG |
|  |  | 51\_03\_ONTOP |  | | DM/OIG Bureau Level |
|  |  | 51\_03\_0110 |  | | DM/OIG 0110-recovery |
|  |  | 51\_03\_0126 |  | | DM/OIG 0126 |
|  |  | 51\_03\_1099 |  | | DM/OIG 1099 |
|  |  | 51\_03\_3220 |  | | DM/OIG 3220 |
|  |  | 51\_03\_3800 |  | | DM/OIG 3800 |
|  | 51\_05 |  |  | | DM/G and B |
|  |  | 51\_05\_ONTOP |  | | DM/G and B Bureau Level |
|  |  | 51\_05\_3800 |  | | DM/G and B 3800 |
|  |  | 51\_05\_8501 |  | | DM/G and B 8501 |
|  |  |  |  | |  |
|  |  |  |  | |  |
|  | 51\_09 |  |  | | HCHB |
|  |  | 51\_09\_ONTOP |  | | HCHB Bureau Level |
|  |  | 51\_09\_0123 |  | | HCHB 0123 |
|  |  | 51\_09\_3800 |  | | HCHB/3800 |
|  |  |  |  | |  |
|  | 51\_10 |  |  | | DOC NEF |
|  |  | 51\_10\_ONTOP |  | | DOC NEF Bureau Level |
|  |  | 51\_10\_0133 |  | | DOC NEF 0133 |
|  | 52\_0A |  |  | | EDA |
|  |  |  | 52\_0A\_ONTOP | | EDA Bureau Level |
|  |  | 52\_01 |  | | EDA S and E |
|  |  |  | 52\_01\_ONTOP | | EDA S and E Bureau Level |
|  |  |  | 52\_01\_0118 | | EDA S and E 0118-Recovery |
|  |  |  | 52\_01\_0125 | | EDA S and E 0125 |
|  |  |  | 52\_01\_1099 | | EDA S and E 1099 |
|  |  |  | 52\_01\_3800 | | EDA S and E 3800 |
|  |  |  | 52\_01\_6276 | | EDA S and E 6276 |
|  |  | 52\_02 |  | | EDA Grant/Revolving |
|  |  |  | 52\_02\_ONTOP | | EDA Grant/Revolving Bureau Level |
|  |  |  | 52\_02\_1410 | | EDA Grant/Revolving 1410 |
|  |  |  | 52\_02\_1435 | | EDA Grant/Revolving 1435 |
|  |  |  | 52\_02\_2050 | | EDA Grant/Revolving 2050 |
|  |  |  | 52\_02\_2051 | | EDA Grant/Revolving 2051-Recovery |
|  |  |  | 52\_02\_2814 | | EDA Grant/Revolving 2814 |
|  |  |  | 52\_02\_3200 | | EDA Grant/Revolving 3200 |
|  |  |  | 52\_02\_3220 | | EDA Grant/Revolving 3220 |
|  |  |  | 52\_02\_3800 | | EDA Grant/Revolving 3800 |
|  |  |  | 52\_02\_4406 | | EDA Grant/Revolving 4406 |
|  |  |  | 52\_02\_6501 | | EDA Grant/Revolving 6501 |
|  | 53\_00 |  |  | | ESA/BEA |
|  |  | 53\_00\_ONTOP |  | | ESA/BEA Bureau Level |
|  |  | 53\_00\_1500 |  | | ESA/BEA 1500 |
|  |  | 53\_00\_3220 |  | | ESA/BEA 3220 |
|  |  | 53\_00\_3800 |  | | ESA/BEA 3800 |
|  |  | 53\_00\_4323 |  | | ESA/BEA 4323 |
|  |  | 53\_00\_6540 |  | | ESA/BEA 6540 |
|  | 54\_00 |  |  | | NOAA |
|  |  | 54\_00\_ONTOP |  | | NOAA Bureau Level |
|  |  | 54\_00\_0891 |  | | NOAA 0891 |
|  |  | 54\_00\_1099 |  | | NOAA 1099 |
|  |  | 54\_00\_1435 |  | | NOAA 1435 |
|  |  | 54\_00\_1440 |  | | NOAA 1440 Total |
|  |  |  | 54\_00\_1440\_ONTOP | | NOAA 1440 Fund Level |
|  |  |  | 54\_00\_1440\_03 | | NOAA 1440 03 |
|  |  |  | 54\_00\_1440\_04 | | NOAA 1440 04 |
|  |  |  | 54\_00\_1440\_13 | | NOAA 1440 13 |
|  |  | 54\_00\_1450T |  | | NOAA 1450 Total |
|  |  |  | 54\_00\_1450\_ONTOP | | NOAA 1450 Fund Level |
|  |  |  | 54\_00\_1450\_21 | | NOAA 1450 21 |
|  |  |  | 54\_00\_1450\_23 | | NOAA 1450 23 |
|  |  |  | 54\_00\_1450\_27 | | NOAA 1450 27 |
|  |  |  | 54\_00\_1450\_29 | | NOAA 1450 29 |
|  |  |  | 54\_00\_1450\_31 | | NOAA 1450 31 |
|  |  |  | 54\_00\_1450\_33 | | NOAA 1450 33 |
|  |  |  | 54\_00\_1450\_35 | | NOAA 1450 35 |
|  |  |  | 54\_00\_1450\_37 | | NOAA 1450 37 |
|  |  |  | 54\_00\_1450\_47 | | NOAA 1450 47 |
|  |  |  | 54\_00\_1450\_81 | | NOAA 1450 81 |
|  |  |  | 54\_00\_1450\_83 | | NOAA 1450 83 |
|  |  |  | 54\_00\_1450\_85 | | NOAA 1450 85 |
|  |  |  | 54\_00\_1450\_86 | | NOAA 1450 86 |
|  |  |  | 54\_00\_1450\_87 | | NOAA 1450 87 |
|  |  |  | 54\_00\_1450\_89 | | NOAA 1450 89 |
|  |  |  | 54\_00\_1450\_1053 | | NOAA 1450 1053 |
|  |  |  | 54\_00\_1450\_1077 | | NOAA 1450 1077 |
|  |  |  | 54\_00\_1450\_1083 | | NOAA 1450 1083 |
|  |  |  | 54\_00\_1450\_1085 | | NOAA 1450 1085 |
|  |  |  | 54\_00\_1450\_XT | | NOAA 1450 X-year Total |
|  |  |  | 54\_00\_1450\_X\_ONTOP | | NOAA 1450 X Fund Level |
|  |  |  | 54\_00\_1450\_X\_01 | | NOAA 1450 X 01 |
|  |  |  | 54\_00\_1450\_X\_06 | | NOAA 1450 X 06 |
|  |  |  | 54\_00\_1450\_X\_07 | | NOAA 1450 X 07 |
|  |  |  | 54\_00\_1450\_X\_09 | | NOAA 1450 X 09 |
|  |  |  | 54\_00\_1450\_X\_96 | | NOAA 1450 X 96 |
|  |  |  | 54\_00\_1450\_X\_97 | | NOAA 1450 X 97 |
|  |  |  | 54\_00\_1450\_X\_1006 | | NOAA 1450 X 1006 |
|  |  |  | 54\_00\_1450\_X\_1037 | | NOAA 1450 X 1037 |
|  |  |  | 54\_00\_1450\_X\_1048 | | NOAA 1450 X 1048 |
|  |  |  | 54\_00\_1450\_X\_1049 | | NOAA 1450 X 1049 |
|  |  |  | 54\_00\_1450\_X\_1050 | | NOAA 1450 X 1050 |
|  |  |  | 54\_00\_1450\_X\_1051 | | NOAA 1450 X 1051 |
|  |  |  | 54\_00\_1450\_X\_1060 | | NOAA 1450 X 1060 |
|  |  |  | 54\_00\_1450\_X\_1066 | | NOAA 1450 X 1066 |
|  |  |  | 54\_00\_1450\_X\_1070 | | NOAA 1450 X 1070 |
|  |  |  | ~~54\_00\_1450\_X\_1080~~ | | ~~NOAA 1450 X 1080~~ |
|  |  |  | 54\_00\_1450\_1001 | | NOAA 1450 1001 |
|  |  |  | 54\_00\_1450\_1003 | | NOAA 1450 1003 |
|  |  |  | 54\_00\_1450\_1005 | | NOAA 1450 1005 |
|  |  |  | 54\_00\_1450\_1007 | | NOAA 1450 1007 |
|  |  |  | 54\_00\_1450\_1009 | | NOAA 1450 1009 |
|  |  |  | 54\_00\_1450\_1011 | | NOAA 1450 1011 |
|  |  |  | 54\_00\_1450\_1015 | | NOAA 1450 1015 |
|  |  |  | 54\_00\_1450\_1017 | | NOAA 1450 1017 |
|  |  |  | 54\_00\_1450\_1019 | | NOAA 1450 1019 |
|  |  |  | 54\_00\_1450\_1021 | | NOAA 1450 1021 |
|  |  |  | 54\_00\_1450\_1027 | | NOAA 1450 1027 |
|  |  |  | 54\_00\_1450\_1029 | | NOAA 1450 1029 |
|  |  |  | 54\_00\_1450\_1033 | | NOAA 1450 1033 |
|  |  |  | 54\_00\_1450\_1035 | | NOAA 1450 1035 |
|  |  |  | 54\_00\_1450\_1043 | | NOAA 1450 1043 |
|  |  |  | 54\_00\_1450\_1045 | | NOAA 1450 1045 |
|  |  |  | 54\_00\_1450\_1063 | | NOAA 1450 1063 |
|  |  |  | 54\_00\_1450\_1065 | | NOAA 1450 1065 |
|  |  |  | 54\_00\_1450CT | | NOAA 1450 CT Total |
|  |  |  | 54\_00\_1450\_1053 | | NOAA 1450 1053 |
|  |  |  | 54\_00\_1450\_1057 | | NOAA 1450 1057 |
|  |  |  | 54\_00\_1450DT | | NOAA 1450DT Total |
|  |  |  | 54\_00\_1450\_1055 | | NOAA 1450 1055 |
|  |  |  | 54\_00\_1450\_1061 | | NOAA 1450\_1061 |
|  |  |  | 54\_00\_1450ET | | NOAA 1450 ET Total |
|  |  |  | 54\_00\_1450\_1063\_00 | | NOAA 1450 1063 |
|  |  |  | 54\_00\_1450\_1067 | | NOAA 1450 1067 |
|  |  |  | 54\_00\_1450FT | | NOAA 1450 FT Total |
|  |  |  | 54\_00\_1450\_1065\_00 | | NOAA 1450 1065 |
|  |  |  | 54\_00\_1450\_1071 | | NOAA 1450 1071 |
|  |  |  | 54\_00\_1450\_1073 | | NOAA 1450 1073 |
|  |  |  | 54\_00\_1450\_1075 | | NOAA 1450 1075 |
|  |  |  | 54\_00\_1450GT | | NOAA 1450 GT Total |
|  |  |  | 54\_00\_1450\_1073\_00 | | NOAA 1450 1073 00 |
|  |  |  | 54\_00\_1450\_1080 | | NOAA 1450 1080 |
|  |  | 54\_00\_1451 |  | | NOAA 1451 |
|  |  | 54\_00\_1454 |  | | NOAA 1454-Recovery |
|  |  | 54\_00\_1455T |  | | NOAA 1455 Total |
|  |  |  | 54\_00\_1455\_1022 | | NOAA 1455 1022 |
|  |  |  | 54\_00\_1455\_1023 | | NOAA 1455 1023 |
|  |  | 54\_00\_1456 |  | | NOAA 1456 |
|  |  | 54\_00\_1460T |  | | NOAA 1460 Total |
|  |  |  | 54\_00\_1460\_ONTOP | | NOAA 1460 Bureau Level |
|  |  |  | 54\_00\_1460\_22 | | NOAA 1460 22 |
|  |  |  | 54\_00\_1460\_24 | | NOAA 1460 24 |
|  |  |  | 54\_00\_1460\_25 | | NOAA 1460 25 |
|  |  |  | 54\_00\_1460\_28 | | NOAA 1460 28 |
|  |  |  | 54\_00\_1460\_30 | | NOAA 1460 30 |
|  |  |  | 54\_00\_1460\_32 | | NOAA 1460 32 |
|  |  |  | 54\_00\_1460\_34 | | NOAA 1460 34 |
|  |  |  | 54\_00\_1460\_36 | | NOAA 1460 36 |
|  |  |  | 54\_00\_1460\_50 | | NOAA 1460 50 |
|  |  |  | 54\_00\_1460\_82 | | NOAA 1460 82 |
|  |  |  | 54\_00\_1460\_84 | | NOAA 1460 84 |
|  |  |  | 54\_00\_1460\_88 | | NOAA 1460 88 |
|  |  |  | 54\_00\_1460\_92 | | NOAA 1460 92 |
|  |  |  | 54\_00\_1460\_1002 | | NOAA 1460 1002 |
|  |  |  | 54\_00\_1460\_1004 | | NOAA 1460 1004 |
|  |  |  | 54\_00\_1460\_1010 | | NOAA 1460 1010 |
|  |  |  | 54\_00\_1460\_1012 | | NOAA 1460 1012 |
|  |  |  | 54\_00\_1460\_1014 | | NOAA 1460 1014 |
|  |  |  | 54\_00\_1460\_1018 | | NOAA 1460 1018 |
|  |  |  | 54\_00\_1460\_1024 | | NOAA 1460 1024 |
|  |  |  | 54\_00\_1460\_1026 | | NOAA 1460 1026 |
|  |  |  | 54\_00\_1460\_1030 | | NOAA 1460 1030 |
|  |  |  | 54\_00\_1460\_1032 | | NOAA 1460 1032 |
|  |  |  | 54\_00\_1460\_1042 | | NOAA 1460 1042 |
|  |  |  | 54\_00\_1460\_1052 | | NOAA 1460 1052 |
|  |  |  | 54\_00\_1460­\_1072 | | NOAA 1460 1072 |
|  |  |  | 54\_00\_1460­\_1076 | | NOAA 1460 1076 |
|  |  |  | 54\_00\_1460­\_1078 | | NOAA 1460 1078 |
|  |  |  | 54\_00\_1460­\_1082 | | NOAA 1460 1082 |
|  |  |  | 54\_00\_1460GT | | NOAA 1460 GT Total |
|  |  |  | 54\_00\_1460\_1062\_00 | | NOAA 1460 1062 |
|  |  |  | 54\_00\_1460\_1068 | | NOAA 1460 1068 |
|  |  |  | 54\_00\_1460\_XT | | NOAA 1460 X-year Total |
|  |  |  | 54\_00\_1460\_X\_16 | | NOAA 1460\_16 |
|  |  |  | 54\_00\_1460\_X\_1038 | | NOAA 1460\_1038 |
|  |  |  | 54\_00\_1460CT | | NOAA 1460 CT Total |
|  |  |  | 54\_00\_1460\_1052 | | NOAA 1460 1052 |
|  |  |  | 54\_00\_1460\_1058 | | NOAA 1460 1058 |
|  |  | 54\_00\_1462 |  | | NOAA 1462 |
|  |  | 54\_00\_1465 |  | | NOAA 1465 |
|  |  | 54\_00\_1499 |  | | NOAA 1499 |
|  |  | 54\_00\_2055 |  | | NOAA 2055 |
|  |  | 54\_00\_2055T |  | | NOAA 2055T |
|  |  |  | 54\_00\_1460\_1079 | | NOAA 1460 1079 |
|  |  | 54\_00\_2055XT |  | | NOAA 2055 X-year Total |
|  |  |  | 54\_00\_2055\_X\_1025 | | NOAA 1025 |
|  |  |  | 54\_00\_2055\_X\_1059 | | NOAA 1059 |
|  |  |  | 54\_00\_2055\_X\_1069 | | NOAA 1069 |
|  |  | 54\_00\_2717 |  | | NOAA 2717 |
|  |  | 54\_00\_2814 |  | | NOAA 2814 |
|  |  | 54\_00\_3200 |  | | NOAA 3200 |
|  |  | 54\_00\_3220 |  | | NOAA 3220 |
|  |  | 54\_00\_3240 |  | | NOAA 3240 |
|  |  | 54\_00\_3800 |  | | NOAA 3800 |
|  |  | 54\_00\_4313 |  | | NOAA 4313 |
|  |  | 54\_00\_4314 |  | | NOAA 4314 |
|  |  | 54\_00\_4316 |  | | NOAA 4316 |
|  |  | 54\_00\_4324 |  | | NOAA 4324 |
|  |  | 54\_00\_4417 |  | | NOAA 4417 |
|  |  | 54\_00\_5120 |  | | NOAA 5120 |
|  |  | 54\_00\_5122 |  | | NOAA 5122 |
|  |  | 54\_00\_5139 |  | | NOAA 5139 |
|  |  | 54\_00\_5283 |  | | NOAA 5283 |
|  |  | 54\_00\_5284 |  | | NOAA 5284 |
|  |  | 54\_00\_5362 |  | | NOAA 5362 |
|  |  | 54\_00\_5439 |  | | NOAA 5439 |
|  |  | 54\_00\_5583 |  | | NOAA 5583 |
|  |  | 54\_00\_5584 |  | | NOAA 5584 |
|  |  | 54\_00\_5598 |  | | NOAA 5598 |
|  |  | 54\_00\_6214 |  | | NOAA 6214 |
|  |  | 54\_00\_6276 |  | | NOAA 6276 |
|  |  | 54\_00\_6500 |  | | NOAA 6500 |
|  |  | 54\_00\_6501 |  | | NOAA 6501 |
|  |  | 54\_00\_6541 |  | | NOAA 6541 |
|  |  | 54\_00\_8145 |  | | NOAA 8145 |
|  |  | 54\_00\_8220 |  | | NOAA 8220 |
|  | 55\_00 |  |  | | ITA |
|  |  | 55\_00\_ONTOP |  | | ITA Bureau Level |
|  |  | 55\_00\_0124 |  | | ITA 0124 |
|  |  | 55\_00\_1099 |  | | ITA 1099 |
|  |  | 55\_00\_1250 |  | | ITA 1250 |
|  |  | 55\_00\_1435 |  | | ITA 1435 |
|  |  | 55\_00\_2419 |  | | ITA 2419 |
|  |  | 55\_00\_3220 |  | | ITA 3220 |
|  |  | 55\_00\_3800 |  | | ITA 3800 |
|  |  | 55\_00\_5521 |  | | ITA 5521 |
|  |  | 55\_00\_6276 |  | | ITA 6276 |
|  |  | 55\_00\_6501 |  | | ITA 6501 |
|  |  | 55\_00\_6540 |  | | ITA 6540 |
|  | 56\_00 |  |  | | USPTO |
|  |  | 56\_00\_ONTOP |  | | USPTO Bureau Level |
|  |  | 56\_00\_1006 |  | | USPTO 1006 |
|  |  | 56\_00\_1008 |  | | USPTO 1008 |
|  |  | 56\_00\_1099 |  | | USPTO 1099 |
|  |  | 56\_00\_1435 |  | | USPTO 1435 |
|  |  | 56\_00\_3220 |  | | USPTO 3220 |
|  |  | 56\_00\_3800 |  | | USPTO 3800 |
|  |  | 56\_00\_5127 |  | | USPTO 5127 |
|  |  | 56\_00\_6538 |  | | USPTO 6538 |
|  |  | 56\_00\_6542 |  | | USPTO 6542 |
|  |  | 56\_00\_6554 |  | | USPTO 6554 |
|  | 57\_00 |  |  | | NIST |
|  |  | 57\_00\_ONTOP |  | | NIST Bureau Level |
|  |  | 57\_00\_0500 |  | | NIST 0500 |
|  |  | 57\_00\_0513 |  | | NIST 0513 |
|  |  | 57\_00\_0514 |  | | NIST 0514 |
|  |  | 57\_00\_0515 |  | | NIST 0515 |
|  |  | 57\_00\_0525 |  | | NIST 0525 |
|  |  | 57\_00\_0549 |  | | NIST 0549 |
|  |  | 57\_00\_1099 |  | | NIST 1099 |
|  |  | 57\_00\_3220 |  | | NIST 3220 |
|  |  | 57\_00\_3800 |  | | NIST 3800 |
|  |  | 57\_00\_4650 |  | | NIST 4650 |
|  |  | 57\_00\_6050 |  | | NIST 6050 |
|  | 59\_00 |  |  | | MBDA |
|  |  | 59\_00\_ONTOP |  | | MBDA Bureau Level |
|  |  | 59\_00\_0201 |  | | MBDA 0201 |
|  |  | 59\_00\_1099 |  | | MBDA 1099 |
|  |  | 59\_00\_3220 |  | | MBDA 3220 |
|  |  | 59\_00\_3800 |  | | MBDA 3800 |
|  | 61\_00 |  |  | | NTIA |
|  |  | 61\_00\_ONTOP |  | | NTIA Bureau Level |
|  |  | 61\_00\_0516 |  | | NTIA 0516 |
|  |  | 61\_00\_0550 |  | | NTIA 0550 |
|  |  | 61\_00\_0551 |  | | NTIA 0551 |
|  |  | 61\_00\_0552 |  | | NTIA 0552 |
|  |  | 61\_00\_0554 |  | | NTIA 0554-Recovery |
|  |  | 61\_00\_0556 |  | | NTIA 0556-Recovery |
|  |  | 61\_00\_1099 |  | | NTIA 1099 |
|  |  | 61\_00\_3220 |  | | NTIA 3220 |
|  |  | 61\_00\_3231 |  | | NTIA 3231 |
|  |  | 61\_00\_3800 |  | | NTIA 3800 |
|  |  | 61\_00\_4358 |  | | NTIA 4358 |
|  |  | 61\_00\_4421 |  | | NTIA 4421 |
|  |  | 61\_00\_5396 |  | | NTIA 5396 |
|  |  | 61\_00\_6500 |  | | NTIA 6500 |
|  |  | 61\_00\_8233 |  | | NTIA 8233 |
|  |  | 61\_00\_8609 |  | | NTIA 8609 |
|  | 62\_00 |  |  | | NTIS |
|  |  | 62\_00\_ONTOP |  | | NTIS Bureau Level |
|  |  | 62\_00\_3220 |  | | NTIS 3220 |
|  |  | 62\_00\_3800 |  | | NTIS 3800 |
|  |  | 62\_00\_4295 |  | | NTIS 4295 |
|  |  | 62\_00\_6500 |  | | NTIS 6500 |
|  | 63\_00 |  |  | | Census |
|  |  | 63\_00\_ONTOP |  | | Census Bureau Level |
|  |  | 63\_00\_0401 |  | | Census 0401 |
|  |  | 63\_00\_0450 |  | | Census 0450 |
|  |  | 63\_00\_0451 |  | | Census 0451-Recovery |
|  |  | 63\_00\_1060 |  | | Census 1060 |
|  |  | 63\_00\_1099 |  | | Census 1099 |
|  |  | 63\_00\_3200 |  | | Census 3200 |
|  |  | 63\_00\_1435 |  | | Census 1435 |
|  |  | 63\_00\_3220 |  | | Census 3220 |
|  |  | 63\_00\_3800 |  | | Census 3800 |
|  |  | 63\_00\_4512 |  | | Census 4512 |
|  |  | 63\_00\_6050 |  | | Census 6050 |
|  |  | 63\_00\_6275 |  | | Census 6275 |
|  |  | 63\_00\_6500 |  | | Census 6500 |
|  |  | 63\_00\_6501 |  | | Census 6501 |
|  |  | 63\_00\_6540 |  | | Census 6540 |
|  | 67\_00 |  |  | | BIS |
|  |  | 67\_00\_ONTOP |  | | BIS Bureau Level |
|  |  | 67\_00\_0300T |  | | BIS 0300 Total |
|  |  |  | 67\_00\_0300\_X | | BIS 0300 X |
|  |  |  | 67\_00\_0300\_3\_4 | | BIS 0300A3 4 |
|  |  |  | 67\_00\_0300\_4\_5 | | BIS 0300A4 5 |
|  |  |  | 67\_00\_0300\_8 | | BIS 0300 8 |
|  |  |  | 67\_00\_0300\_32 | | BIS 0300 32 |
|  |  |  | 67\_00\_0300\_44 | | BIS 0300 44 |
|  |  | 67\_00\_1040 |  | | BIS 1040 |
|  |  | 67\_00\_1435 |  | | BIS 1435 |
|  |  | 67\_00\_2419 |  | | BIS 2419 |
|  |  | 67\_00\_3220 |  | | BIS 3220 |
|  |  | 67\_00\_3800 |  | | BIS 3800 |
|  |  | 67\_00\_6276 |  | | BIS 6276 |
|  |  | 67\_00\_6500 |  | | BIS 6500 |
|  |  | 67\_00\_6501 |  | | BIS 6501 |
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# **XVI, Exhibit 3, SGL Accounts and ICP Dimensions**

## Major SGL Accounts

**Background:**

1) The HFM structure for the major SGL account consists of the six-digit U.S. Standard General Ledger (SGL) account number followed by three attribute digits to the right. Not all GTAS attributes are needed for Closing Package. All attributes used by HFM are explained below. Current updates for FY 2021 published on December 2020 at <http://tfm.fiscal.treasury.gov/v1/supplements/ussgl/summary_of_changes.html> will be implemented in HFM for the bureaus’ Q2 FY 2020 financial reporting process and ETB submissions.

1. For certain **proprietary** account numbers (applicability is based on the Treasury issued Attributes Table, the following attribute(s):
   1. Federal (F), Department of Commerce (C), General Fund Only (G – must use TP 099), Non-Reciprocating Federal Activity (Z – use [ICP NONE]), or Non-Federal (N – use [ICP NONE]) at the first place holder (e.g., 135000N$$); HFM does not use the Non-Federal Exception (E) attribute, so ‘$’ is used in its place.
   2. Exchange (X) or Non-Exchange (T) at the second place holder (e.g., 520000FX$)
   3. Exchange (E) Exchange without associated cost at the second place holder (e.g., 520000FEA)
   4. Custodial (S) or Non-Custodial (A) at the third place holder (e.g., 599000NTS)
2. For **budgetary** SGL account numbers 406000, 407000, 418000, 419000, 419100, 421000, 421500, 422500, 425500, 426100, 426200, 426300, 426400, 426500, 426600, 427300, 427700, 428300, 431000, 438200, 438300, 438400, 439300, 439701, 439800, 442000, 443000, 445000, 451000, 459000, 461000, 462000, 463000, 463500, 465000, 469000, 470000, 472000, 480100, 480200, 483200, 487100, 487200, 488100, 488200, 490100, 490200, 490800~~,~~ 498100, and 498200, the following attribute is at the first place holder (e.g., 445000D$$):
   1. (D) Direct or
   2. (R) Reimbursable
3. For **budgetary** SGL account numbers 463000, 465000, 480100, 480200, 488100, 488200, 490100, 490200, 490800, 498100, and 498200, the following attribute is at the second place holder (e.g., 490100RA$):
4. (A) Category A
5. (B) Category B
6. (E) Exempt from Apportionment
7. For a number of **budgetary** SGL accounts, the following budgetary resource type attributes are applicable:
8. (P) Appropriations
9. (D) Advance Appropriation—**NOT APPLICABLE TO DOC**
   1. (R) Re-Appropriations—**NOT APPLICABLE TO DOC**
   2. (E) Appropriation (Advance Funding) available in Prior Year—**NOT APPLICABLE TO DOC**
   3. (F) Appropriation (Advance Funding) available from Subsequent Year—**NOT APPLICABLE TO DOC**
   4. (S) Spending Authority from Offsetting Collections
   5. (B) Borrowing Authority
   6. (C) Contract Authority
   7. (X) Transfer of Borrowing Authority Converted to Cash

Please see below for a list of applicable budgetary SGL accounts.

For example, for SGL account number 404700 only budgetary resource types P (Appropriations) and S (Spending Authority from Offsetting Collections) are applicable, while for SGL account number 439200, three budgetary resource types are applicable. The new budgetary resource type attribute will be included at the third placeholder (e.g., 404700$$P).

1. For **budgetary** SGL account numbers 421200, 422200, 425200, 425300, 426500, 480200, 487200, 488200, 490200, 490800, 497200, 498200 the following attribute is at the third place holder (e.g., 422200$$F):
   1. (F) Federal Trading Partner
   2. (N) Non-Federal Trading Partner
2. **FY 2021 HFM SGL Chart of Accounts – Major Accounts** (active accounts only)**:**

|  |  | **Account** | **Description** |
| --- | --- | --- | --- |
|  |  |  |  |
| **BalProprietary** | | | Balancing Account Proprietary |
|  | **AssetAccts** | | Asset Accounts (100000s) |
|  |  | 101000G$$ | Fund Balance with Treasury G/DR |
|  |  | 109000G$$ | Fund Balance With Treasury While Awaiting a Warrant G/DR |
|  |  | 111000N$A | Undeposited Collection NA/DR |
|  |  | 111000N$S | Undeposited Collection NS/DR |
|  |  | 112000N$$ | Imprest Funds N/DR |
|  |  | 112500N$$ | U.S. Debit Card Funds N/DR |
|  |  | 113000N$$ | Funds Held Outside of Treasury - Budgetary N/DR |
|  |  | 113500N$$ | Funds Held Outside of Treasury – Non-Budgetary N/DR |
|  |  | 114500N$$ | Cash Held by Disbursing Officers Outside Treasury’s General Acct N/DR |
|  |  | 119000N$$ | Other Cash N/DR |
|  |  | 119500N$$ | Other Monetary Assets N/DR |
|  |  | 120000N$$ | Foreign Currency N/DR |
|  |  | 131000C$A | Accts Receivable CA/DR |
|  |  | 131000C$S | Accts Receivable CS/DR |
|  |  | 131000F$A | Accts Receivable FA/DR |
|  |  | 131000F$S | Accts Receivable FS/DR |
|  |  | 131000N$A | Accts Receivable NA/DR |
|  |  | 131000N$S | Accts Receivable NS/DR |
|  |  | 131900N$A | Allow for Loss on Accts Rec NA/CR |
|  |  | 131900N$S | Allow for Loss on Accts Rec NS/CR |
|  |  | 132000C$$ | Funded Employment Benefit Contributions Receivable C/DR |
|  |  | 132000F$$ | Funded Employment Benefit Contributions Receivable F/DR |
|  |  | 132000N$$ | Funded Employment Benefit Contributions Receivable N/DR |
|  |  | 132100C$$ | Unfunded FECA Benefit Contributions Receivable C/DR |
|  |  | 132100F$$ | Unfunded FECA Benefit Contributions Receivable F/DR |
|  |  | 132100N$$ | Unfunded FECA Benefit Contributions Receivable N/DR |
|  |  | 133000C$$ | Receivable for Transfer of Currently Invested Balances C/DR |
|  |  | 133000F$$ | Receivable for Transfers of Currently Invested Balances F/DR |
|  |  | 133500C$$ | Expenditure Transfers Receivable C/DR |
|  |  | 133500F$$ | Expenditure Transfers Receivable F/DR |
|  |  | 134000C$A | Interest Receivable - Not Otherwise Classified CA/DR |
|  |  | 134000C$S | Interest Receivable - Not Otherwise Classified CS/DR |
|  |  | 134000F$A | Interest Receivable - Not Otherwise Classified FA/DR |
|  |  | 134000F$S | Interest Receivable - Not Otherwise Classified FS/DR |
|  |  | 134000N$A | Interest Receivable - Not Otherwise Classified NA/DR |
|  |  | 134000N$S | Interest Receivable - Not Otherwise Classified NS/DR |
|  |  | 134100C$A | Interest Receivable - Loans CA/DR |
|  |  | 134100C$S | Interest Receivable - Loans CS/DR |
|  |  | 134100F$A | Interest Receivable - Loans FA/DR |
|  |  | 134100F$S | Interest Receivable - Loans FS/DR |
|  |  | 134100N$A | Interest Receivable - Loans NS/DR |
|  |  | 134100N$S | Interest Receivable -Loans NS/DR |
|  |  | 134200C$A | Interest Receivable - Investments CA/DR |
|  |  | 134200C$S | Interest Receivable- Investments NS/DR |
|  |  | 134200F$A | Interest Receivable - Investments FA/DR |
|  |  | 134200F$S | Interest Receivable - Investments FS/DR |
|  |  | 134200N$A | Interest Receivable - Investments NA/DR |
|  |  | 134200N$S | Interest Receivable - Investments NS/DR |
|  |  | 134500N$A | Allowance for Loss on Interest Receivable - Loans NA/CR |
|  |  | 134500N$S | Allowance for Loss on Interest Receivable - Loans NS/CR |
|  |  | 134600N$A | Allowance for Loss on Interest Receivable - Investments NA/CR |
|  |  | 134600N$S | Allowance for Loss on Interest Receivable - Investments NS/CR |
|  |  | 134700N$A | Allowance for Loss on Interest Receivable - Not Otherwise Classified NA/CR |
|  |  | 134700N$S | Allowance for Loss on Interest Receivable - Not Otherwise Classified NS/CR |
|  |  | 135000C$$ | Loans Receivable C/DR |
|  |  | 135000F$$ | Loans Receivable F/DR |
|  |  | 135000N$$ | Loans Receivable N/DR |
|  |  | 135100C$$ | Capitalized Loan Interest Receivable-Non Credit Reform C\DR |
|  |  | 135100F$$ | Capitalized Loan Interest Receivable-Non Credit Reform F\DR |
|  |  | 135900N$$ | Allowance for Loss on Loans Rec N/CR |
|  |  | 136000C$A | Penalties and Fines Receivable - Not Otherwise Classified CA/DR |
|  |  | 136000C$S | Penalties and Fines Receivable - Not Otherwise Classified CS/DR |
|  |  | 136000F$A | Penalties and Fines Receivable - Not Otherwise Classified FA/DR |
|  |  | 136000F$S | Penalties and Fines Receivable - Not Otherwise Classified FS/DR |
|  |  | 136000N$A | Penalties and Fines Receivable - Not Otherwise Classified NA/DR |
|  |  | 136000N$S | Penalties and Fines Receivable - Not Otherwise Classified NS/DR |
|  |  | 136100C$A | Penalties and Fines Receivable - Loans CA/DR |
|  |  | 136100C$S | Penalties and Fines Receivable - Loans CS/DR |
|  |  | 136100F$A | Penalties and Fines Receivable - Loans FA/DR |
|  |  | 136100F$S | Penalties and Fines Receivable - Loans FS/DR |
|  |  | 136100N$A | Penalties and Fines Receivable - Loans NA/DR |
|  |  | 136100N$S | Penalties and Fines Receivable - Loans NS/DR |
|  |  | 136500N$A | Allowance for Loss on Penalties and Fines Receivable - Loans NA/CR |
|  |  | 136500N$S | Allowance for Loss on Penalties and Fines Receivable - Loans NS/CR |
|  |  | 136700N$A | Allow for Loss on Penalties and Fines Rec-Not Otherwise Classified NA/CR |
|  |  | 136700N$S | Allow for Loss on Penalties and Fines Rec-Not Otherwise Classified NS/CR |
|  |  | 137000C$A | Administrative Fees Receivable - Not Otherwise Classified CA/DR |
|  |  | 137000C$S | Administrative Fees Receivable - Not Otherwise Classified CS/DR |
|  |  | 137000F$A | Administrative Fees Receivable - Not Otherwise Classified FA/DR |
|  |  | 137000F$S | Administrative Fees Receivable - Not Otherwise Classified FS/DR |
|  |  | 137000N$A | Administrative Fees Receivable - Not Otherwise Classified NA/DR |
|  |  | 137000N$S | Administrative Fees Receivable - Not Otherwise Classified NS/DR |
|  |  | 137100C$A | Administrative Fees Receivable - Loans CA/DR |
|  |  | 137100C$S | Administrative Fees Receivable - Loans CS/DR |
|  |  | 137100F$A | Administrative Fees Receivable - Loans FA/DR |
|  |  | 137100F$S | Administrative Fees Receivable - Loans FS/DR |
|  |  | 137100N$A | Administrative Fees Receivable - Loans NA/DR |
|  |  | 137100N$S | Administrative Fees Receivable - Loans NA/DR |
|  |  | 137500N$A | Allowance for Loss on Administrative Fees Receivable - Loans NA/CR |
|  |  | 137500N$S | Allowance for Loss on Administrative Fees Receivable - Loans NS/CR |
|  |  | 137700N$A | Allow for Loss on Adm Fees Rec - Not Oth Class NA/CR |
|  |  | 137700N$S | Allow for Loss on Adm Fees Rec - Not Oth Class NS/CR |
|  |  | 139000C$$ | Appropriated Dedicated Collections Receivable C/CR |
|  |  | 139000F$$ | Appropriated Dedicated Collections Receivable F/CR |
|  |  | 139900N$$ | Allowance for Subsidy N/CR |
|  |  | 141000C$$ | Advances and Prepayments C/DR |
|  |  | 141000F$$ | Advances and Prepayments F/DR |
|  |  | 141000N$$ | Advances and Prepayments N/DR |
|  |  | 151100$$$ | Oper Mat & Supplies-Held for Use /DR |
|  |  | 151200$$$ | Oper Mat & **Supplies**-Held in Reserve for Future Use /DR |
|  |  | 151300$$$ | Oper Mat & Supplies-Excess, Obsolete, & Unserviceable /DR |
|  |  | 151400$$$ | Oper Mat & Supplies-Held for Repair /DR |
|  |  | 151600$$$ | Oper Mat & Supplies in Development /DR |
|  |  | 151900$$$ | Oper Mat & Supplies-Allowance /CR |
|  |  | 152100$$$ | Inventory-Purchased for Resale /DR |
|  |  | 152200$$$ | Inventory-Held in Reserve for Future Sale /DR |
|  |  | 152300$$$ | Inventory-Held for Repair /DR |
|  |  | 152400$$$ | Inventory-Excess, Obsolete, & Unserviceable /DR |
|  |  | 152500$$$ | Inventory-Raw Materials /DR |
|  |  | 152600$$$ | Inventory-Work in Process /DR |
|  |  | 152700$$$ | Inventory-Finished Goods /DR |
|  |  | 152900$$$ | Inventory-Allowance /CR |
|  |  | 153100N$$ | Seized Monetary Instruments N/DR |
|  |  | 153200N$$ | Seized Cash Deposited N/DR |
|  |  | 154100N$$ | Forfeited Property Held for Sale N/DR |
|  |  | 154200N$$ | Forfeited Property Held for Donation/Use N/DR |
|  |  | 154900N$$ | Forfeited Property-Allowance N/CR |
|  |  | 155100N$$ | Foreclosed Property N/DR |
|  |  | 155900N$$ | Foreclosed Property-Allowance N/CR |
|  |  | 157100N$$ | Stockpile Materials Held in Reserve N/DR |
|  |  | 157200N$$ | Stockpile Materials Held for Sale N/DR |
|  |  | 159100N$$ | Other Related Property N/DR |
|  |  | 159900N$$ | Other Related Property Allowance N/CR |
|  |  | 161000C$$ | Invest in Treas Sec Iss by BPD C/DR |
|  |  | 161000F$$ | Invest in Treas Sec Iss by BPD F/DR |
|  |  | 161000N$$ | Investments in U.S Treasury Securities issued by BPD N/DR |
|  |  | 161100C$$ | Discount on Treas Securities Iss by BPD |
|  |  | 161100F$$ | Discount on Treas Securities Iss by BPD |
|  |  | 161100N$$ | Discount on Treas Securities Iss by BPD |
|  |  | 161200C$$ | Invest in Treas Sec Iss by BPD C/DR |
|  |  | 161200F$$ | Prem on Treas Sec Issued by BPD F/DR |
|  |  | 161200N$$ | Premium on U.S. Securities issued by BPD N/DR |
|  |  | 161300F$$ | Amort D&P Treas Sec Iss by Pub Debt F/ER |
|  |  | 161300N$$ | Amortization of Discount and Premium on U.S. Securities issued by BPD |
|  |  | 161800F$$ | Market Adjustment-Investments F/ER |
|  |  | 161800N$$ | Market Adjustment-Investments N/ER |
|  |  | 162000F$$ | Invest in Sec Other Thn PubDebt Sec F/DR |
|  |  | 162000N$$ | Invest in Sec Other Thn PubDebt Sec N/DR |
|  |  | 162100F$$ | Disc on Sec Other Than Pub Debt Sec F/CR |
|  |  | 162100N$$ | Disc on Sec Other Than Pub Debt Sec N/CR |
|  |  | 162200F$$ | Prem on Sec Other Than Pub Debt Sec F/DR |
|  |  | 162200N$$ | Prem on Sec Other Than Pub Debt Sec N/DR |
|  |  | 162300F$$ | Amort D&P on Sec Oth Than Pub Debt F/ER |
|  |  | 162300N$$ | Amort D&P on Sec Oth Than Pub Debt N/ER |
|  |  | 163000F$$ | Inv in US Trea Zero Coup Bonds by Pub/DR |
|  |  | 163100F$$ | Disc on US Trea Zero Coup by Pub Debt/CR |
|  |  | 163300F$$ | Amort of Disc on US Trea Zero by Pub/DR |
|  |  | 164200N$$ | Preferred Stock Acct for Under the Provisions of the FCRA |
|  |  | 169000F$$ | Other Investments F/DR |
|  |  | 169000N$$ | Other Investments N/DR |
|  |  | 171100$$$ | Land and Land Rights /DR |
|  |  | 171200$$$ | Improvements to Land /DR |
|  |  | 171900$$$ | Accum Deprec on Improvements to Land N/CR |
|  |  | 172000$$$ | Construction-in-Progress /DR |
|  |  | 173000$$$ | Buildings, Improvements, and Renovations /DR |
|  |  | 173900$$$ | Accum Deprec on Bldgs, Impr, and Renovations /CR |
|  |  | 174000$$$ | Other Structures and Facilities /DR |
|  |  | 174900$$$ | Accum Deprec on Other Structures & Facil /CR |
|  |  | 175000$$$ | Equipment /DR |
|  |  | 175900$$$ | Accum Deprec on Equipment /CR |
|  |  | 181000$$$ | Assets Under Capital Lease /DR |
|  |  | 181900$$$ | Accum Deprec on Assets Under Cap Lease /CR |
|  |  | 182000$$$ | Leasehold Impr /DR |
|  |  | 182900$$$ | Accum Amort on Leasehold Impr /CR |
|  |  | 183000$$$ | Internal Use Software /DR |
|  |  | 183200$$$ | Internal Use Software in Development/DR |
|  |  | 183900$$$ | Accum Amort on Internal Use Software /CR |
|  |  | 184000$$$ | Other Natural Resources /DR |
|  |  | 184900$$$ | Allowance for Depletion /CR |
|  |  | 189000$$$ | Other Genl Property, Plant, and Equip /DR |
|  |  | 189900$$$ | Accum Depr on Other General PPE /CR |
|  |  | 192100G$A | Receivable from Appropriations GA/DR |
|  |  | 192100G$S | Receivable from Appropriations GS/DR |
|  |  | 192300F$$ | Contingent Receivable for Capital Transfers F/DR |
|  |  | 192500F$$ | Capital Transfers Receivable F/DR |
|  |  | 192500C$$ | Capital Transfers Receivable C/DR |
|  |  | 198100F$A | Receivable from Custodian or Non-Entity Assets Receivable From a Federal Agency - Other Than the General Fund of the U.S. Government |
|  |  | 199000C$$ | Other Assets C/DR |
|  |  | 199000F$$ | Other Assets F/DR |
|  |  | 199000G$$ | Other Assets G/DR |
|  |  | 199000N$$ | Other Assets N/DR |
|  |  | 199500N$$ | General PP&E Permanently Removed but Not Yet Disposed N/DR |
|  | **LiabAccts** | | Liability Accounts (200000s) |
|  |  | 211000C$A | Accounts Payable CA/CR |
|  |  | 211000C$S | Accounts Payable CS/CR |
|  |  | 211000F$A | Accounts Payable FA/CR |
|  |  | 211000F$S | Accounts Payable FS/CR |
|  |  | 211000N$A | Accounts Payable NA/CR |
|  |  | 211000N$S | Accounts Payable NS/CR |
|  |  | 212000C$$ | Disbursements in Transit C/CR |
|  |  | 212000F$$ | Disbursements in Transit F/CR |
|  |  | 212000N$$ | Disbursements in Transit N/CR |
|  |  | 213000C$$ | Contract Holdbacks C/CR |
|  |  | 213000F$$ | Contract Holdbacks F/CR |
|  |  | 213000N$$ | Contract Holdbacks N/CR |
|  |  | 214000C$$ | Accrued Interest Payable-Not Otherwise Classified C/CR |
|  |  | 214000F$$ | Accrued Interest Payable-Not Otherwise Classified F/CR |
|  |  | 214000N$$ | Accrued Interest Payable-Not Otherwise Classified N/CR |
|  |  | 214100C$$ | Accrued Interest Payable-Loans C/CR |
|  |  | 214100F$$ | Accrued Interest Payable-Loans F/CR |
|  |  | 214100N$$ | Accrued Interest Payable-Loans N/CR |
|  |  | 214200C$$ | Accrued Interest Payable-Debt C/CR |
|  |  | 214200F$$ | Accrued Interest Payable- Debt F/CR |
|  |  | 214200N$$ | Accrued Interest Payable-Debt N/CR |
|  |  | 215000C$$ | Payable for Transfer of Currently Invested Balance C/CR |
|  |  | 215000F$$ | Payable for Transfer of Currently Invested Balance F/CR |
|  |  | 215500C$$ | Expenditure Transfers Payable C/CR |
|  |  | 215500F$$ | Expenditure Transfers Payable F/CR |
|  |  | 216000N$$ | Entitlement Benes Due and Payable N/CR |
|  |  | 217000C$$ | Subsidy Payable to Financing Account C/CR |
|  |  | 217000F$$ | Subsidy Payable to Financing Account F/CR |
|  |  | 218000N$$ | Loan Guarantee Liability N/CR |
|  |  | 219000C$$ | Other Liabilities with Related Budgetary Obligations C/CR |
|  |  | 219000F$$ | Other Liabilities with Related Budgetary Obligations F/CR |
|  |  | 219000N$$ | Other Liabilities with Related Budgetary Obligations N/CR |
|  |  | 219100N$$ | Liability for Employer Benefits and Claims |
|  |  | 221000N$$ | Accrued Funded Payroll and Leave N/CR |
|  |  | 221100N$$ | Withholdings Payable N/CR |
|  |  | 221300F$$ | Employer Contr & Payroll Taxes Payable F/CR |
|  |  | 221300N$$ | Employer Contr & Payroll Taxes Payable N/CR |
|  |  | 221300Z$$ | Employer Contr & Payroll Taxes Payable Z/CR |
|  |  | 221500C$$ | Other Post Employment Benes Due and Payable C/CR |
|  |  | 221500F$$ | Other Post Employment Benes Due and Payable F/CR |
|  |  | 221500N$$ | Other Post Employment Benes Due and Payable N/CR |
|  |  | 221600N$$ | Pension Benefits Due & Payable to Beneficiaries N/CR |
|  |  | 221700N$$ | Benefit Premiums Payable to Carriers N/CR |
|  |  | 221800N$$ | Life Insur Benefits Due & Payable to Beneficiaries N/CR |
|  |  | 222000N$$ | Unfunded Leave N/CR |
|  |  | 222500F$$ | Unfunded FECA Liab F/CR |
|  |  | 222500Z$$ | Unfunded FECA Liab Z/CR |
|  |  | 229000F$$ | Other Unfunded Empl Related Liab F/CR |
|  |  | 229000Z$$ | Other Unfunded Empl Related Liab Z/CR |
|  |  | 229000N$$ | Other Unfunded Empl Related Liab N/CR |
|  |  | 231000C$$ | Liability for Advances and Prepayments C/CR |
|  |  | 231000F$$ | Liability for Advances and Prepayments F/CR |
|  |  | 231000N$$ | Liability for Advances and Prepayments N/CR |
|  |  | 232000N$$ | Other Deferred Revenue N/CR |
|  |  | 232000C$$ | Other Deferred Revenue N/CR |
|  |  | 232000F$$ | Other Deferred Revenue N/CR |
|  |  | 240000N$$ | Liab for Nonfiduciary Deposit Funds and Undeposited Collect N/CR |
|  |  | 240000Z$$ | Liab for Nonfiduciary Deposit Funds and Undeposited Collect Z/CR |
|  |  | 241000N$$ | Liability for Clearing Accounts N/CR |
|  |  | 241000Z$$ | Liability for Clearing Accounts Z/CR |
|  |  | 251000F$$ | Principal Payable to the Bureau of the Fiscal Service F/CR |
|  |  | 251100C$$ | Capitalized Loan Interest Payable, Non-Credit Reform C/CR |
|  |  | 251100F$$ | Capitalized Loan Interest Payable, Non-Credit Reform F/CR |
|  |  | 252000F$$ | Principal Payable to Federal Financing Bank F/CR |
|  |  | 254000F$$ | Participation Certificates F/CR |
|  |  | 254000N$$ | Participation Certificates N/CR |
|  |  | 259000C$$ | Other Debt C/CR |
|  |  | 259000F$$ | Other Debt F/CR |
|  |  | 259000G$$ | Other Debt G/CR |
|  |  | 259000N$$ | Other Debt N/CR |
|  |  | 261000N$$ | Actuarial Pension Liability N/CR |
|  |  | 262000N$$ | Actuarial Health Insurance Liability N/CR |
|  |  | 263000N$$ | Actuarial Life Insurance Liability N/CR |
|  |  | 265000N$$ | Actuarial FECA Liability N/CR |
|  |  | 266000N$$ | Actual Liability for Fed Insurance and Guarantee Programs N/CR |
|  |  | 267000N$$ | Actual Liability for Treasury-Managed Benefit Programs N/CR |
|  |  | 269000N$$ | Other Actuarial Liab N/CR |
|  |  | 291000N$$ | Prior Liens Outstanding on Acquired Collateral N/CR |
|  |  | 292000N$$ | Contingent Liab N/CR |
|  |  | 292300C$$ | Contingent Liability for Capital Transfers C/DR |
|  |  | 292300F$$ | Contingent Liability for Capital Transfers F/CR |
|  |  | 294000C$$ | Capital Lease Liability C/CR |
|  |  | 294000F$$ | Capital Lease Liability F/CR |
|  |  | 294000N$$ | Capital Lease Liability N/CR |
|  |  | 296000C$$ | Accts Payable from Cancelled Approp C/CR |
|  |  | 296000F$$ | Accts Payable from Cancelled Approp F/CR |
|  |  | 296000N$$ | Accts Payable from Cancelled Approp N/CR |
|  |  | 297000C$A | Liab for Capital Transfers CA/CR |
|  |  | 297000C$S | Liab for Capital Transfers CS/CR |
|  |  | 297000F$A | Liab for Capital Transfers FA/CR |
|  |  | 297000F$S | Liab for Capital Transfers FA/CR |
|  |  | 298000G$S | Custodial Liab GS/CR |
|  |  | 298000N$S | Custodial Liab NS/CR |
|  |  | 298000F$S | Custodial Liab FS/CR |
|  |  | 298500G$A | Liability for Non-Entity Assets not Reported on SCA GA/CR |
|  |  | 298500F$A | Liability for Non-Entity Assets not Reported on SCA FA/CR |
|  |  |  |  |
|  |  | 299000C$$ | Other Liab without Related Budgetary Obligations C/CR |
|  |  | 299000F$$ | Other Liabilities Without Related Budgetary Obligations F/CR |
|  |  | 299000G$$ | Other Liab without Related Budgetary Obligations G/CR |
|  |  | 299000N$$ | Other Liabilities Without Related Budgetary Obligations N/CR |
|  |  | 299000Z$$ | Other Liab without Related Budgetary Obligations Z/CR |
|  |  | 299100F$$ | Other Liabilities – Reductions F/CR |
|  |  | 299100G$$ | Other Liabilities – Reductions G/CR |
|  |  | 299200C$$ | Appropriated Dedicated Collections Liability C/CR |
|  |  | 299200F$$ | Appropriated Dedicated Collections Liability F/CR |
|  |  | 299500N$$ | Estimated Cleanup Cost Liab N/CR |
|  |  | IcDiffAdvToFrom | IC Diff Advances To/Advances From |
|  |  | IcDiffOthAstLia | IC Diff Other Assets/Other Liabilities |
|  |  | IcDiffRecPay | IC Diff Receivables/Payables |
|  |  | IcDiffExRecPay | IC Diff Expend Trf Rec/Expend Trf Pay |
|  |  | IcDiffIntRecPay | IC Diff Interest Rec/Interest Pay |
|  |  | IcDiffRecPayTrf | IC Diff Rec Trf Curr/Pay Trf Curr |
|  | **NetPosAccts** | | Net Position Accounts (300000s) |
|  |  | 309000G$$ | Unexpended Appropriations While Awaiting a Warrant |
|  |  | 310000$$$ | Unexp Approp, Cumulative /CR |
|  |  | 310100G$$ | Unexp Approp, Appropriations Received G/CR |
|  |  | 310200C$$ | Unexp Approp, Transfers-In C/CR |
|  |  | 310200F$$ | Unexp Approp, Transfers-In F/CR |
|  |  | 310300C$$ | Unexp Approp, Transfers-Out C/DR |
|  |  | 310300F$$ | Unexp Approp, Transfers-Out F/DR |
|  |  | 310500G$$ | Unexp Approp Prior Pd Adj Due to Corr of Errors Yrs Preceding PY G/ER |
|  |  | 310600G$$ | Unexp Approp, Adjustments G/ER |
|  |  | 310700G$$ | Unexpended Appropriations – Used - Accrued G/ER |
|  |  | 310710G$$ | Unexpended Appropriations – Used – Disbursed G/ER |
|  |  | 310800G$$ | Unexpended Appropriations - Prior-Pd Adj Due to Corr of Errors G/ER |
|  |  | 310900G$$ | Unexp Approp-Prior Pd Adj due to Chgs in Acctng Princ G/ER |
|  |  | 331000$$$ | Cumulative Results of Operations /ER |
|  |  | IcDiff31023Trf | ICDIFF 31020 / 310300 - Transfers In/Out |
|  | **FinSrcAccts** | | Finance Source & Revenue Accts (500000s) |
|  |  | 510000CX$ | Revenue From Goods Sold CX/CR |
|  |  | 510000FX$ | Revenue From Goods Sold FX/CR |
|  |  | 510000NX$ | Revenue From Goods Sold NX/CR |
|  |  | 510900CX$ | Contra Revenue for Goods Sold FX/DR |
|  |  | 510900FX$ | Contra Revenue for Goods Sold FX/DR |
|  |  | 510900NX$ | Contra Revenue for Goods Sold NX/DR |
|  |  | 520000CXA | Revenue From Services Provided CXA/CR (Non-Custodial) |
|  |  | 520000FXA | Revenue From Services Provided FXA/CR (Non-Custodial) |
|  |  | 520000NXA | Revenue From Services Provided NXA/CR (Non-Custodial) |
|  |  | 520900CXA | Contra Revenue for Svcs Provided CXA/DR (Non-Custodial) |
|  |  | 520900FXA | Contra Revenue for Svcs Provided FXA/DR (Non-Custodial) |
|  |  | 520900NXA | Contra Revenue for Svcs Provided NXA/DR (Non-Custodial) |
|  |  | 520000CXS | Revenue From Services Provided CXS/CR (Custodial) |
|  |  | 520000FXS | Revenue From Services Provided FXS/CR (Custodial) |
|  |  | 520000NXS | Revenue From Services Provided NXS/CR (Custodial) |
|  |  | 520900CXS | Contra Revenue for Svcs Provided CXS/DR (Custodial) |
|  |  | 520900FXS | Contra Revenue for Svcs Provided FXS/DR (Custodial) |
|  |  | 520900NXS | Contra Revenue for Svcs Provided NXS/DR (Custodial) |
|  |  | 531000FES | Interest Revenue-Other FES/CR |
|  |  | 531000NES | Interest Revenue-Other NES/CR |
|  |  | 531000FEA | Interest Revenue-Other FEA/CR |
|  |  | 531000NEA | Interest Revenue-Other NEA/CR |
|  |  | 531000CEA | Interest Revenue-Other CEA/CR |
|  |  | 531000CES | Interest Revenue-Other CES/CR |
|  |  | 531000CTA | Interest Revenue-Other CTA/CR |
|  |  | 531000CTS | Interest Revenue-Other CTS/CR |
|  |  | 531000CXA | Interest Revenue-Other CXA/CR |
|  |  | 531000CXS | Interest Revenue-Other CXS/CR |
|  |  | 531000FTA | Interest Revenue-Other FTA/CR |
|  |  | 531000FTS | Interest Revenue-Other FTS/CR |
|  |  | 531000FXA | Interest Revenue-Other FXA/CR |
|  |  | 531000FXS | Interest Revenue-Other FXS/CR |
|  |  | 531000NTA | Interest Revenue-Other NTA/CR |
|  |  | 531000NTS | Interest Revenue-Other NTS/CR |
|  |  | 531000NXA | Interest Revenue-Other NXA/CR |
|  |  | 531000NXS | Interest Revenue-Other NXS/CR |
|  |  | 531100CTA | Interest Revenue-Investments CTA/CR |
|  |  | 531100CTS | Interest Revenue-Investments CTS/CR |
|  |  | 531100CXA | Interest Revenue-Investments CXA/CR |
|  |  | 531100CXS | Interest Revenue-Investments CXS/CR |
|  |  | 531100FTA | Interest Revenue-Investments FTA/CR |
|  |  | 531100FTS | Interest Revenue-Investments FTS/CR |
|  |  | 531100FXA | Interest Revenue-Investments FXA/CR |
|  |  | 531100FXS | Interest Revenue-Investments FXS/CR |
|  |  | 531100NTA | Interest Revenue-Investments NTA/CR |
|  |  | 531100NTS | Interest Revenue-Investments NTS/CR |
|  |  | 531100NXA | Interest Revenue-Investments NXA/CR |
|  |  | 531100NXS | Interest Revenue-Investments NXS/CR |
|  |  | 531200CTA | Interest Revenue-Loans Rec/Uninvested Funds CTA/CR |
|  |  | 531200CTS | Interest Revenue-Loans Rec/Uninvested Funds CTS/CR |
|  |  | 531200CXA | Interest Revenue-Loans Rec/Uninvested Funds CXA/CR |
|  |  | 531200CXS | Interest Revenue-Loans Rec/Uninvested Funds CXS/CR |
|  |  | 531200FTA | Interest Revenue-Loans Rec/Uninvested Funds FTA/CR |
|  |  | 531200FTS | Interest Revenue-Loans Rec/Uninvested Funds FTS/CR |
|  |  | 531200FXA | Interest Revenue-Loans Rec/Uninvested Funds FXA/CR |
|  |  | 531200FXS | Interest Revenue-Loans Rec/Uninvested Funds FXS/CR |
|  |  | 531200NTA | Interest Revenue-Loans Rec/Uninvested Funds NTA/CR |
|  |  | 531200NTS | Interest Revenue-Loans Rec/Uninvested Funds NTS/CR |
|  |  | 531200NXA | Interest Revenue-Loans Rec/Uninvested Funds NXA/CR |
|  |  | 531200NXS | Interest Revenue-Loans Rec/Uninvested Funds NXS/CR |
|  |  | 531300NX$ | Interest Revenue-Subsidy Amortization NX/CR |
|  |  | 531700CTA | Contra Revenue for Interest-Loan Rec CTA/DR |
|  |  | 531700CTS | Contra Revenue for Interest-Loan Rec CTS/DR |
|  |  | 531700CXA | Contra Revenue for Interest-Loan Rec CXA/DR |
|  |  | 531700CXS | Contra Revenue for Interest-Loan Rec CXS/DR |
|  |  | 531700FTA | Contra Revenue for Interest-Loan Rec FTA/DR |
|  |  | 531700FTS | Contra Revenue for Interest-Loan Rec FTS/DR |
|  |  | 531700FXA | Contra Revenue for Interest-Loan Rec FXA/DR |
|  |  | 531700FXS | Contra Revenue for Interest-Loan Rec FXS/DR |
|  |  | 531700NTA | Contra Revenue for Interest-Loan Rec NTA/DR |
|  |  | 531700NTS | Contra Revenue for Interest-Loan Rec NTS/DR |
|  |  | 531700NXA | Contra Revenue for Interest-Loan Rec NXA/DR |
|  |  | 531700NXS | Contra Revenue for Interest-Loan Rec NXS/DR |
|  |  | 531800CTA | Contra Revenue for Interest-Invest CTA/DR |
|  |  | 531800CTS | Contra Revenue for Interest-Invest CTS/DR |
|  |  | 531800CXA | Contra Revenue for Interest-Invest CXA/DR |
|  |  | 531800CXS | Contra Revenue for Interest-Invest CXS/DR |
|  |  | 531800FTA | Contra Revenue for Interest-Invest FTA/DR |
|  |  | 531800FTS | Contra Revenue for Interest-Invest FTS/DR |
|  |  | 531800FXA | Contra Revenue for Interest-Invest FXA/DR |
|  |  | 531800FXS | Contra Revenue for Interest-Invest FXS/DR |
|  |  | 531800NTA | Contra Revenue for Interest-Invest NTA/DR |
|  |  | 531800NTS | Contra Revenue for Interest-Invest NTS/DR |
|  |  | 531800NXA | Contra Revenue for Interest-Invest NXA/DR |
|  |  | 531800NXS | Contra Revenue for Interest-Invest NXS/DR |
|  |  | 531900CTA | Contra Revenue for Interest-Other CTA/DR |
|  |  | 531900CTS | Contra Revenue for Interest-Other CTS/DR |
|  |  | 531900CXA | Contra Revenue for Interest-Other CXA/DR |
|  |  | 531900CXS | Contra Revenue for Interest-Other CXS/DR |
|  |  | 531900FTA | Contra Revenue for Interest-Other FTA/DR |
|  |  | 531900FTS | Contra Revenue for Interest-Other FTS/DR |
|  |  | 531900FXA | Contra Revenue for Interest-Other FXA/DR |
|  |  | 531900FXS | Contra Revenue for Interest-Other FXS/DR |
|  |  | 531900NTA | Contra Revenue for Interest-Other NTA/DR |
|  |  | 531900NTS | Contra Revenue for Interest-Other NTS/DR |
|  |  | 531900NXA | Contra Revenue for Interest-Other NXA/DR |
|  |  | 531900NXS | Contra Revenue for Interest-Other NXS/DR |
|  |  | 532000NTA | Penalties and Fines Revenue NX/CR |
|  |  | 532000NTS | Penalties and Fines Revenue NT/CR |
|  |  | 532400NTA | Contra Revenue for Penalties and Fines NTA/DR |
|  |  | 532400NTS | Contra Revenue for Penalties and Fines NTS/DR |
|  |  | 532500CXA | Administrative Fees Revenue CXA/CR |
|  |  | 532500CXS | Administrative Fees Revenue CXS/CR |
|  |  | 532500FXA | Administrative Fees Revenue FXA/CR |
|  |  | 532500FXS | Administrative Fees Revenue FXS/CR |
|  |  | 532500NXA | Administrative Fees Revenue NXA/CR |
|  |  | 532500NXS | Administrative Fees Revenue NXS/CR |
|  |  | 532900CXA | Contra Revenue for Admin Fees CXA/DR |
|  |  | 532900CXS | Contra Revenue for Admin Fees CXS/DR |
|  |  | 532900FXA | Contra Revenue for Admin Fees FXA/DR |
|  |  | 532900FXS | Contra Revenue for Admin Fees FXS/DR |
|  |  | 532900NXA | Contra Revenue for Admin Fees NXA/DR |
|  |  | 532900NXS | Contra Revenue for Admin Fees NXS/DR |
|  |  | 540000CT$ | Funded Benefit Program Revenue CT/CR |
|  |  | 540000CX$ | Funded Benefit Program Revenue CX/CR |
|  |  | 540000FT$ | Funded Benefit Program Revenue FT/CR |
|  |  | 540000FX$ | Funded Benefit Program Revenue FX/CR |
|  |  | 540000NT$ | Funded Benefit Program Revenue NT/CR |
|  |  | 540000NX$ | Funded Benefit Program Revenue NX/CR |
|  |  | 540500CX$ | Unfunded FECA Benefit Revenue CX/CR |
|  |  | 540500FX$ | Unfunded FECA Benefit Revenue FX/CR |
|  |  | 540500NX$ | Unfunded FECA Benefit Revenue NX/CR |
|  |  | 540600CX$ | Contra Revenue for Unfunded FECA Benefit Revenue CX/DR |
|  |  | 540600FX$ | Contra Revenue for Unfunded FECA Benefit Revenue FX/DR |
|  |  | 540600NX$ | Contra Revenue for Unfunded FECA Benefit Revenue NX/DR |
|  |  | 540900CT$ | Contra Revenue for Funded Benefit Program Revenue CT/DR |
|  |  | 540900CX$ | Contra Revenue for Funded Benefit Program Revenue CX/DR |
|  |  | 540900FT$ | Contra Revenue for Funded Benefit Program Revenue FT/DR |
|  |  | 540900FX$ | Contra Revenue for Funded Benefit Program Revenue FX/DR |
|  |  | 540900NT$ | Contra Revenue for Funded Benefit Program Revenue NT/DR |
|  |  | 540900NX$ | Contra Revenue for Funded Benefit Program Revenue NX/DR |
|  |  | 550000NX$ | Insur and Guarantee Prem Rev NX/CR |
|  |  | 550900NX$ | Contra Revenue for Insur & Guar Prem Rev NX/DR |
|  |  | 560000NTA | Donated Revenue-Financial RSCS NTA/CR |
|  |  | 560000NTS | Donated Revenue-Financial Rscs NTS/CR |
|  |  | 560900NTA | Contra Revenue for Donations for Financial Rscs NTA/DR |
|  |  | 560900NTS | Contra Revenue for Donations-Financial Rscs NTS/DR |
|  |  | 561000NT$ | Donated Revenue-Nonfinancial Rscs NT/CR |
|  |  | 561900NT$ | Contra Donated Revenue-Nonfinancial Rscs NT/DR |
|  |  | 564000NTA | Forfeiture Revenue - Cash and Cash Equiv NT/CR |
|  |  | 564900NTA | Contra Forfeiture Revenue - Cash and Cash Equiv NT/DR |
|  |  | 565000NTA | Forfeiture Revenue - Foreclosures of Property NT/CR |
|  |  | 565900NTA | Contra Forfeiture Revenue-Forfeiture of Property NT/DR |
|  |  | 570000G$$ | Expended Appropriations – Used – Accrued G/CR |
|  |  | 570010G$$ | Expended Appropriations – Used – Disbursed G/CR |
|  |  | 570500G$$ | Expend Approps-Prior Pd Adj-Due to Corr of Errors-Years Preceding PY G/CR |
|  |  | 570800G$$ | Expended Approp-Prior Pd Adj Due to Corr of Errors G/ER |
|  |  | 570900G$$ | Expended Approp-Prior Pd Adj Due to Chgs in Acct Prin G/ER |
|  |  | 571300FEA | Interest Revenue - Subsidy Amortization F/CR |
|  |  | 571300FTA | Interest Revenue - Subsidy Amortization F/CR |
|  |  | 571300FXA | Interest Revenue - Subsidy Amortization F/CR |
|  |  | 572000C$$ | Financing Srcs Transferred-In Without Reimb C/CR |
|  |  | 572000F$$ | Financing Srcs Transferred-In Without Reimb F/CR |
|  |  | 573000C$$ | Financing Srcs Transferred-Out Without Reimb C/DR |
|  |  | 573000F$$ | Financing Srcs Transferred-Out Without Reimb F/DR |
|  |  | 573000Z$$ | Financing Srcs Transferred-Out Without Reimb Z/DR |
|  |  | 573500C$$ | Appropriated Dedicated Collections to be Transferred In C/CR |
|  |  | 573500F$$ | Appropriated Dedicated Collections to be Transferred In F/CR |
|  |  | 573600C$$ | Appropriated Dedicated Collections to be Transferred Out C/DR |
|  |  | 573600F$$ | Appropriated Dedicated Collections to be Transferred Out F/DR |
|  |  | 574000C$$ | Approp Dedicated Collections Transferred-In C/CR |
|  |  | 574000F$$ | Approp Dedicated Collections Transferred-In F/CR |
|  |  | 574500C$$ | Approp Dedicated Collections Transferred-Out C/DR |
|  |  | 574500F$$ | Approp Dedicated Collections Transferred-Out F/DR |
|  |  | 575000C$$ | Expenditure Financing Srcs Transferred-In C/CR |
|  |  | 575000F$$ | Expenditure Financing Srcs Transferred-In F/CR |
|  |  | 575500C$$ | Nonexp Financing Srcs - Transfers-In - Other C/CR |
|  |  | 575500F$$ | Nonexp Financing Srcs - Transfers-In - Other F/CR |
|  |  | 575600C$$ | Nonexpenditure Financing Srcs - Transfers-In - Capital Transfers C/CR |
|  |  | 575600F$$ | Nonexpenditure Financing Srcs - Transfers-In - Capital Transfers F/CR |
|  |  | 576000C$$ | Expenditure Financing Srcs - Transfers-Out C/DR |
|  |  | 576000F$$ | Expenditure Financing Srcs - Transfers-Out F/DR |
|  |  | 576500C$$ | Nonexpend Financing Sources – Transfers-Out |
|  |  | 576500F$$ | Nonexpend Financing Sources – Transfers-Out |
|  |  | 576600C$$ | Nonexpenditure Financing Srcs - Transfers-Out - Capital Transfers C/DR |
|  |  | 576600F$$ | Nonexpenditure Financing Srcs - Transfers-Out - Capital Transfers F/DR |
|  |  | 577500C$$ | NonBudgetary Financing Srcs - Transfers-In /CR |
|  |  | 577500F$$ | NonBudgetary Financing Srcs Transfers-In /CR |
|  |  | 577600C$$ | NonBudgetary Financing Srcs - Transfers-Out C/DR |
|  |  | 577600F$$ | NonBudgetary Financing Srcs - Transfers-Out F/DR |
|  |  | 578000C$$ | Imputed Financing Srcs C/CR |
|  |  | 578000F$$ | Imputed Financing Srcs F/CR |
|  |  | 579000Z$$ | Other Financing Srcs Z/ER |
|  |  | 579000G$$ | Other Financing Sources Z/ER |
|  |  | 579100C$$ | Adjustment to Financing Sources - Credit Reform |
|  |  | 579200C$$ | Financing Srcs to be Transferred Out - Contingent Liability C/DR |
|  |  | 579200F$$ | Financing Srcs to be Transferred Out - Contingent Liability F/DR |
|  |  | 590000FEA | Other Revenue FEA/CR |
|  |  | 590000FES | Other Revenue FES/CR |
|  |  | 590000NEA | Other Revenue NEA/CR |
|  |  | 590000NES | Other Revenue NES/CR |
|  |  | 590000ZES | Other Revenue ZES /CR |
|  |  | 590000ZEA | Other Revenue ZEA/CR |
|  |  | 590000CEA | Other Revenue CEA/CR |
|  |  | 590000CES | Other Revenue CES/CR |
|  |  | 590000CTA | Other Revenue CTA/CR |
|  |  | 590000CTS | Other Revenue CTS/CR |
|  |  | 590000CXA | Other Revenue CXA/CR |
|  |  | 590000CXS | Other Revenue CXS/CR |
|  |  | 590000FTA | Other Revenue FTA/CR |
|  |  | 590000FTS | Other Revenue FTS/CR |
|  |  | 590000FXA | Other Revenue FXA/CR |
|  |  | 590000FXS | Other Revenue FXS/CR |
|  |  | 590000NTA | Other Revenue NTA/CR |
|  |  | 590000NTS | Other Revenue NTS/CR |
|  |  | 590000NXA | Other Revenue NXA/CR |
|  |  | 590000NXS | Other Revenue NXS/CR |
|  |  | 590000ZTA | Other Revenue ZTA/CR |
|  |  | 590000ZTS | Other Revenue ZTS/CR |
|  |  | 590000ZXA | Other Revenue ZXA/CR |
|  |  | 590000ZXS | Other Revenue ZXS/CR |
|  |  | 590900GES | Contra Revenue for Other Revenue GES/DR |
|  |  | 590900NES | Contra Revenue for Other Revenue NES/DR |
|  |  | 590900ZES | Contra Revenue for Other Revenue ZES /DR |
|  |  | 590900CES | Contra Revenue for Other Revenue CES/DR |
|  |  | 590900CTA | Contra Revenue for Other Revenue CTA/DR |
|  |  | 590900CTS | Contra Revenue for Other Revenue CTS/DR |
|  |  | 590900CXA | Contra Revenue for Other Revenue CXA/DR |
|  |  | 590900CXS | Contra Revenue for Other Revenue CXS/DR |
|  |  | 590900FTA | Contra Revenue for Other Revenue FTA/DR |
|  |  | 590900FTS | Contra Revenue for Other Revenue FTS/DR |
|  |  | 590900FXA | Contra Revenue for Other Revenue FXA/DR |
|  |  | 590900FXS | Contra Revenue for Other Revenue FXS/DR |
|  |  | 590900NTA | Contra Revenue for Other Revenue NTA/DR |
|  |  | 590900NTS | Contra Revenue for Other Revenue NTS/DR |
|  |  | 590900NXA | Contra Revenue for Other Revenue NXA/DR |
|  |  | 590900NXS | Contra Revenue for Other Revenue NXS/DR |
|  |  | 590900ZTA | Contra Revenue for Other Revenue ZTA/DR |
|  |  | 590900ZTS | Contra Revenue for Other Revenue ZTS/DR |
|  |  | 590900ZXA | Contra Revenue for Other Revenue ZXA/DR |
|  |  | 590900ZXS | Contra Revenue for Other Revenue ZXS/DR |
|  |  | 591900G$$ | Revenue and Other Financing Sources - Cancellations G/DR |
|  |  | 599000ZES | Collections for Others-SCA ZES/DR |
|  |  | 599000NES | Collections for Others-SCANES /DR |
|  |  | 599000GES | Collections for Others-SCA GES/DR |
|  |  | 599000CES | Collections for Others-SCA CES/DR |
|  |  | 599000GTE | Collections for Others-SCA GTE/DR |
|  |  | 599000GTS | Collections for Others-SCA GTS/DR |
|  |  | 599000GXS | Collections for Others-SCA GXS/DR |
|  |  | 599000NTS | Collections for Others-SCA NTS/DR |
|  |  | 599000NXS | Collections for Others-SCA NXS/DR |
|  |  | 599000ZTS | Collections for Others-SCA ZTS/DR |
|  |  | 599000ZXS | Collections for Others-SCA ZXS/DR |
|  |  | 599100GTS | Accrued Collections for Others-SCA GTS/DR |
|  |  | 599100GXS | Accrued Collections for Others-SCA GXS/DR |
|  |  | 599100NTS | Accrued Collections for Others-SCA NTS/DR |
|  |  | 599100NXS | Accrued Collections for Others-SCA NXS/DR |
|  |  | 599100ZTS | Accrued Collections for Others-SCA ZTS/DR |
|  |  | 599100ZXS | Accrued Collections for Others-SCA ZXS/DR |
|  |  | 599100GES | Accrued Collections for Others-SCA GES/DR |
|  |  | 599100ZES | Accrued Collections for Others-SCA ZES/DR |
|  |  | 599100NES | Accrued Collections for Others-SCA NES/DR |
|  |  | 599300G$A | Offset to Non-Entity Collections-SCNP GA/DR |
|  |  | 599300Z$A | Offset to Non-Entity Collections-SCNP GA/DR |
|  |  | 599400G$A | Offset to Non-Entity Accrued Collections-SCNP GA/DR |
|  |  | 599400Z$A | Offset to Non-Entity Accrued Collections-SCNP GA/DR |
|  |  | 599700C$A | Financing Srcs Transferred-In from Custodial Stmt Collections CA/CR |
|  |  | 599700F$A | Financing Srcs Transferred-In from Custodial Stmt Collections FA/CR |
|  |  | 599800C$S | Custodial Coll Transferred-Out to Treas Acct other than Genl Fund CS/DR |
|  |  | 599800F$S | Custodial Coll Transferred-Out to Treas Acct other than Genl Fund FS/DR |
|  |  | IcDiffTrfInOuts | IC Differ Transfers In/Transfers Out |
|  |  |  |  |
|  |  | **ExpAccts** | Expense Accounts (600000s) |
|  |  | 610000C$$ | Operating Exp/Program Costs C/DR |
|  |  | 610000F$$ | Operating Exp/Program Costs F/DR |
|  |  | 610000N$$ | Operating Exp/Program Costs N/DR |
|  |  | 615000$$$ | Expensed Asset /DR |
|  |  | 619000C$$ | Contra Bad Debt Exp Incur for Others C/CR |
|  |  | 619000F$$ | Contra Bad Debt Exp Incur for Others F/CR |
|  |  | 619000N$$ | Contra Bad Debt Exp Incur for Others N/CR |
|  |  | 619900N$$ | Adj to Subsidy Expense N/CR |
|  |  | 631000C$$ | Interest Exp on Borrowing Fr Treas F/DR |
|  |  | 631000F$$ | Interest Exp on Borrowing Fr Treas F/DR |
|  |  | 633000C$A | Other Interest Expenses CA/DR |
|  |  | 633000C$S | Other Interest Expenses CS/DR |
|  |  | 633000F$A | Other Interest Expenses FA/DR |
|  |  | 633000F$S | Other Interest Expenses FS/DR |
|  |  | 633000N$A | Other Interest Expenses NA/DR |
|  |  | 633000N$S | Other Interest Expenses NS/DR |
|  |  | 634000N$$ | Interest Expense Accrued on the Liability for Loan Guarantees N/DR |
|  |  | 640000C$$ | Benefit Expense C/DR |
|  |  | 640000F$$ | Benefit Expense F/DR |
|  |  | 640000N$$ | Benefit Expense N/DR |
|  |  | 640000Z$$ | Benefit Expense Z/DR |
|  |  | 650000C$$ | Cost of Goods Sold C/DR |
|  |  | 650000F$$ | Cost of Goods Sold F/DR |
|  |  | 650000N$$ | Cost of Goods Sold N/DR |
|  |  | 660000N$$ | Applied Overhead N/CR |
|  |  | 661000N$$ | Cost Capitalization Offset /CR |
|  |  | 671000N$$ | Depreciation, Amortization, and Depletion N/DR |
|  |  | 672000C$$ | Bad Debt Expense C/DR |
|  |  | 672000F$$ | Bad Debt Expense F/DR |
|  |  | 672000N$$ | Bad Debt Expense N/DR |
|  |  | 673000C$$ | Imputed Costs C/DR |
|  |  | 673000F$$ | Imputed Costs F/DR |
|  |  | 679000C$A | Other Expenses Not Req Budg Rscs C/DR |
|  |  | 679000C$S | Other Expenses Not Req Budg Rscs C/DR |
|  |  | 679000F$A | Other Expenses Not Req Budg Rscs C/DR |
|  |  | 679000F$S | Other Expenses Not Req Budg Rscs C/DR |
|  |  | 679000N$A | Other Expenses Not Req Budg Rscs N/DR |
|  |  | 679000N$S | Other Expenses Not Req Budg Rscs C/DR |
|  |  | 679500N$A | Contra Exp-Nonfiduciary Deposit Fund IG Admin Fees |
|  |  | 680000C$$ | Future Funded Expenses C/DR |
|  |  | 680000F$$ | Future Funded Expenses F/DR |
|  |  | 680000N$$ | Future Funded Expenses N/DR |
|  |  | 680000Z$$ | Future Funded Expenses Z/DR |
|  |  | 685000F$$ | Employer Contri Not Requiring CY Budg Auth (Unoblig) F/DR |
|  |  | 690000C$$ | Nonproduction Costs C/DR |
|  |  | 690000F$$ | Nonproduction Costs F/DR |
|  |  | 690000N$$ | Nonproduction Costs N/DR |
|  |  | 690000Z$$ | 'Nonproduction Costs Z/DR **GnLsMiscAccts** |
|  |  | IcDiffRevExp | IC Diff Revenues/Expenses |
|  |  | **GnLsMiscAccts** | Accounts (700000s) Gains/Losses/Misc |
|  |  | 711000NT$ | Gains on Disposition of Assets-Other NT/CR |
|  |  | 711000NX$ | Gains on Disposition of Assets-Other NX/CR |
|  |  | 711100FT$ | Gains on Disposition of Investments – Other FT/CR |
|  |  | 711100FX$ | Gains on Disposition of Investments – Other FX/CR |
|  |  | 711100CT$ | Gains on Disposition of Investments – Other CT/CR |
|  |  | 711100CX$ | Gains on Disposition of Investments – Other CX/CR |
|  |  | 711100NT$ | Gains on Disposition of Investments – Other NT/CR |
|  |  | 711100NX$ | Gains on Disposition of Investments – Other NX/CR |
|  |  | 711200CT$ | Gains on Disposition of Borrowing CT/CR |
|  |  | 711200CX$ | Gains on Disposition of Borrowing CX/CR |
|  |  | 711200FT$ | Gains on Disposition of Borrowing FT/CR |
|  |  | 711200FX$ | Gains on Disposition of Borrowing FX/CR |
|  |  | 717100NX$ | Gains on Chgs in Long-Term Assumptions-From Experience NX/CR |
|  |  | 717200NX$ | Losses on Chgs in Long-Term Assumptions-From Experience NX/DR |
|  |  | 718000CT$ | Unrealized Gains CT/CR |
|  |  | 718000CX$ | Unrealized Gains CX/CR |
|  |  | 718000FT$ | Unrealized Gains FT/CR |
|  |  | 718000FX$ | Unrealized Gains FX/CR |
|  |  | 718000NT$ | Unrealized Gains NT/CR |
|  |  | 718000NX$ | Unrealized Gains NX/CR |
|  |  | 719000CT$ | Other Gains CT/CR |
|  |  | 719000CX$ | Other Gains CX/CR |
|  |  | 719000FT$ | Other Gains FT/CR |
|  |  | 719000FX$ | Other Gains FX/CR |
|  |  | 719000NT$ | Other Gains NT/CR |
|  |  | 719000NX$ | Other Gains NX/CR |
|  |  | 721000NT$ | Losses on Dispos of Assets Other NT/DR |
|  |  | 721000NX$ | Losses on Dispos of Assets Other NX/DR |
|  |  | 721100CXA | Loss on Disposition of Investments CXA/DR |
|  |  | 721200CT$ | Losses on Disposit of Borrowing CT/DR |
|  |  | 721200CX$ | Losses on Disposit of Borrowing CX/DR |
|  |  | 721200FT$ | Losses on Disposit of Borrowing FT/DR |
|  |  | 721200FX$ | Losses on Disposit of Borrowing FX/DR |
|  |  | 727100NX$ | Gains on Chgs in Long-Term Assumptions NX/CR |
|  |  | 727200NX$ | Losses on Chgs in Long-Term Assumptions NX/DR |
|  |  | 728000CT$ | Unrealized Loss CT/DR |
|  |  | 728000CX$ | Unrealized Loss CX/DR |
|  |  | 728000FT$ | Unrealized Loss FT/DR |
|  |  | 728000FX$ | Unrealized Loss FX/DR |
|  |  | 728000NT$ | Unrealized Loss NT/DR |
|  |  | 728000NX$ | Unrealized Loss NX/DR |
|  |  | 729000CT$ | Other Losses CT/DR |
|  |  | 729000CX$ | Other Losses CX/DR |
|  |  | 729000FT$ | Other Losses FT/DR |
|  |  | 729000FX$ | Other Losses FX/DR |
|  |  | 729000NT$ | Other Losses NT/DR |
|  |  | 729000NX$ | Other Losses NX/DR |
|  |  | 729200NX$ | Other Losses from Impairment of Assets NX/DR |
|  |  | 730000NX$ | Extraordinary Items NX/ER |
|  |  | 740000N$$ | Prior Period Adj Due to Corr of Errors N/ER |
|  |  | 740000Z$$ | Prior Period Adj Due to Corr of Errors Z/ER |
|  |  | 740100N$$ | Prior Period Adj Restated N/ER |
|  |  | 740100Z$$ | Prior Period Adj Due to Chgs in Acct Prin Z/ER |
|  |  | 740500N$$ | Prior Period Adj due to Corr of Errors-Years Preceding the PY N/CR |
|  |  | 740500Z$$ | Prior Period Adj due to Corr of Errors-Years Preceding the PY Z/CR |
|  |  | 760000N$$ | Changes in Actuarial Liability N/ER |
|  |  | IcDiffExGnsLoss | IC Diff Exch Gains/Exch Losses |
|  |  | IcDiffNexGnsLos | IC Diff Nonexch Gains/Nonexch Losses |
|  |  | IcDiffPriorPrd | IC Diff Prior Period Adjustments |
|  |  |  |  |
|  |  |  |  |
|  |  | **BalBudgetary BudResAccts** | Budgetary Resources Accounts (400000s to 430000s) |
|  |  |  | **BudResAccts** |
| ~~403200$$$~~ | | | ~~Balancing Account Budgetary~~ | ~~Anticipated Adj to Contract Auth/ER~~ | |  | |
|  | ~~403400$$$~~ | | ~~404200$$$~~ | | ~~Estimated Indefinite Borrowing Auth/DR~~ | |
|  |  | 403400$$$ | Anticipated Adj to Contract Auth/ER |
|  |  | 404400$$$ | Anticipated Reductions to Borrowing Auth/CR |
|  |  | 404700$$B | Anticipated Transfers to Treas-OffsetCollect B/CR |
|  |  | 404700$$P | Anticipated Transfers to Treas-OffsetCollect P/CR |
|  |  | 404700$$S | Anticipated Transfers to Treas-OffsetCollect/CR |
|  |  | 404800$$$ | Anticipated Transfers to General Fund-PY Bal /CR |
|  |  | 405000$$$ | Anticipated Reductions to Appropriations by Offsetting Collections or Receipts D/CR |
|  |  | 406000D$$ | Anticipated Coll from Non-Federal Srcs D/DR |
|  |  | 407000D$$ | Anticipated Coll from Federal Srcs D/DR |
|  |  | 408300$$B | Transfers Current Year Authority Rec B/ER |
|  |  | 408300$$C | Transfers Current Year Authority Rec C/ER |
|  |  | 408300$$P | Transfers Current Year Authority Rec P/ER |
|  |  | 408300$$S | Transfers Current Year Authority Rec S/ER |
|  |  | 411100$$P | Debt Liquidation Approp P/DR |
|  |  | 411200$$$ | Liquidation of Deficiency Approp/DR |
|  |  | 411300$$P | Approp Receipts Derived from Unavailable Trust or Spec Fund Recpts P/DR |
|  |  | 411400$$P | Approp Receipts Derived from Available Trust or Spec Fund Recpts P/DR |
|  |  | 411500$$P | Loan Subsidy Approp P/DR |
|  |  | 411600$$P | Debt Forgiveness Appropriation |
|  |  | 411601$$P | Debt Forgiveness - Cancellation of Debt Adjustment |
|  |  | 411700$$P | Loan Adm Exp Approp P/DR |
|  |  | 411800$$$ | Reestimated Loan Subsidy Approp/DR |
|  |  | 411900$$P | Other Approp Realized P/DR |
|  |  | 411910$$P | Indefinite Appropriation – Upward Adjustments P/DR |
|  |  | 412000$$$ | Anticipated Indefinite Appropriations /DR |
|  |  | 412100$$P | Amounts Approp from Specific Invested TAFS Reclass-Receivable-Cancellation P/DR |
|  |  | 412100$$S | Amounts Approp from Specific Invested TAFS Reclass-Receivable-Cancellation S/DR |
|  |  | 412300$$B | Amounts Approp from Specific Invested TAFS Reclass-Rec-Temp Reduction/Cancel B/DR |
|  |  | 412300$$P | Amounts Approp from Specific Invested TAFS Reclass-Rec-Temp Reduc P/DR |
|  |  | 412300$$S | Amounts Approp from Specific Invested TAFS Reclass-Rec-Temp Reduc S/DR |
|  |  | 412400$$$ | Amounts Approp from Specific Invested TAFS Reclass-Payable-Temp Reduc/Cancel /CR |
|  |  | 412500$$$ | Loan Modification Adj Transfer Approp/DR |
|  |  | 412600$$B | Amounts Approp from Specifc Invested TAFS-Receivable-BorrAuth B/ER |
|  |  | 412600$$P | Amounts Appropriated from Specifc Invested TAFS-Receivable-Approp P/ER |
|  |  | 412700$$$ | Amounts Approp Specific Invested TAFS-Payable/CR |
|  |  | 412800$$B | Amounts Approp from Specific Invested TAFS- Transfers-In - BorrAuth/DR |
|  |  | 412800$$P | Amounts Approp from Specifc Invested TAFS-Receivable-Approp P/DR |
|  |  | 412900$$B | Amounts Approp from Specific Invested TAFS- Transfers Out B/CR |
|  |  | 412900$$P | Amounts Approp from Specific Invested TAFS- Transfers Out P/CR |
|  |  | 413000$$$ | Approp to Liquid Contract Auth Withdrawn/CR |
|  |  | 413100$$$ | Current Year Indefinite Contract Auth /DR |
|  |  | 413120$$$ | Current Year Definite Contract Auth/DR |
|  |  | 413200$$S | Substitution of Contract Authority S/CR |
|  |  | 413300$$$ | Decrease to Indefinite Contract Authority /CR |
|  |  | 413400$$$ | Indefinite Contract Authority Withdrawn /CR |
|  |  | 413500$$P | Contract Authority Liquidated-Approp P/CR |
|  |  | 413500$$S | Contract Authority Liquidated-OffsetColl /CR |
|  |  | 413600$$$ | Contract Authority To Be Liquidated by Trust Funds/CR |
|  |  | 413700C$$ | Transfers of Contract Authority–Allocation C/ER |
|  |  | 413700F$$ | Transfers of Contract Authority–Allocation F/ER |
|  |  | 413800$$$ | Approp to Liquid Contract Authority /DR |
|  |  | 413900$$$ | Contract Auth Carried Forward/DR |
|  |  | 414000$$P | Substitution of Borrowing Authority-Approp P/CR |
|  |  | 414000$$S | Substitution of Borrowing Authority-OffsetColl/CR |
|  |  | 414100$$$ | Current Yr Indefinite Borrowing Auth Realized/DR |
|  |  | 414120$$$ | Current Yr Definite Borrowing Auth Realized/DR |
|  |  | 414200$$$ | Actual Repayment of Borrowing Auth Converted to Cash /CR |
|  |  | 414201$$$ | Modification adjustment transfer of Borrowing Authority Converted to Cash |
|  |  | 414300$$$ | Current-Year Decreases to Indefinite Borrowing Authority ~~Realized~~ /CR |
|  |  | 414400$$$ | Borrowing Authority Withdrawn/CR |
|  |  | 414500$$$ | Borrowing Auth Converted to Cash/CR |
|  |  | 414600$$B | Actual Repay of Debt-Curr Yr Auth-BorrAuth/CR |
|  |  | 414600$$P | Actual Repay of Debt-Curr Yr Auth P/CR |
|  |  | 414600$$S | Actual Repay of Debt-Curr Yr Auth-OffsetColl/CR |
|  |  | 414700$$$ | Actual Repayment of Debt Pror Yr Bal/CR |
|  |  | 414800$$$ | Resources Realized Fr Borrowing Auth/DR |
|  |  | 414900D$$ | Borrowing Auth Carried Forward Direct/DR |
|  |  | 414900R$$ | Borrowing Auth Carried Forward Reimb/DR |
|  |  | 415000$$$ | Reappropriations- Transfers-In /DR |
|  |  | 415100D$P | Act Cap transf to Gen Fund, Curr FY Auth P/CR |
|  |  | 415100R$P | Act Cap transf to Gen Fund, Curr FY Auth P/CR |
|  |  | 415100D$S | Act Cap transf to Gen Fund, Curr FY Auth S/CR |
|  |  | 415100R$S | Act Cap transf to Gen Fund, Curr FY Auth S/CR |
|  |  | 415200D$$ | Act Cap Transf to Gen Fund Pr Yr Bal D/CR |
|  |  | 415200R$$ | Act Cap Transf to Gen Fund Pr Yr Bal R/CR |
|  |  | 415300C$$ | Transfers of Contract Authority, Nonallocation C/DR |
|  |  | 415300F$$ | Transfers of Contract Authority, Nonallocation F/DR |
|  |  | 415400$$$ | Appn to Liq Contact Authority-Nonalloc- Transf/DR |
|  |  | 415500$$$ | Appropriation to Liquidate Contract Auth-Allocation-Transferred/DR |
|  |  | 415700$$C | Auth Made Avail From Rect or Appn Bal Previously Precl From Oblig C/ER |
|  |  | 415700$$P | Auth Made Avail From Rect or Appn Bal Previously Precl From Oblig P/ER |
|  |  | 415800$$$ | Auth Avail OffsetCollBalPrevPrecld Ob/DR |
|  |  | 416000$$C | Anticipated Transf-Current Yr Auth-ContrAuth/DR |
|  |  | 416000$$P | Anticipated Transf-Current Yr Auth-Approp P/DR |
|  |  | 416000$$S | Anticipated Transf-Current Yr Auth-OffsetColl/DR |
|  |  | 416000$$X | Anticipated Transf-Current Yr Auth-OffsetColl X/DR |
|  |  | 416500$$$ | Allocation of Auth Ant from Invest Bal/DR |
|  |  | 417000C$P | Transfers, Current-Year Authority CP/ER |
|  |  | 417000C$S | Transfers, Current-Year Authority CS/ER |
|  |  | 417000F$P | Transfers, Current-Year Authority FP/ER |
|  |  | 417000F$S | Transfers, Current-Year Authority FS/ER |
|  |  | 417400C$P | Transfers, Current-Year Borrowing Authority Converted to Cash CP/ER |
|  |  | 417400C$S | Transfers, Current-Year Borrowing Authority Converted to Cash CS/ER |
|  |  | 417400C$X | Transfers, Current-Year Borrowing Authority Converted to Cash CX/ER |
|  |  | 417400F$X. | Transfers, Current-Year Borrowing Authority Converted to Cash FX/ER |
|  |  | 417400F$P | Transfers, Current-Year Borrowing Authority Converted to Cash FP/ER |
|  |  | 417400F$S | Transfers, Current-Year Borrowing Authority Converted to Cash FS/ER |
|  |  | 417500C$P | Allocation Transfers of Current-Year Auth for Noninvested Accts CP/ER |
|  |  | 417500C$S | Allocation Transfers of Current-Year Auth for Noninvested Accts CS/ER |
|  |  | 417500F$P | Allocation Transfers of Current-Year Auth for Noninvested Accts FP/ER |
|  |  | 417500F$S | Allocation Transfers of Current-Year Auth for Noninvested Accts FS/ER |
|  |  | 417600C$P | Allocation Transfers of Prior-Year Balances CP/ER |
|  |  | 417600C$S | Allocation Transfers of Prior-Year Balances CS/ER |
|  |  | 417600F$P | Allocation Transfers of Prior-Year Balances FP/ER |
|  |  | 417600F$S | Allocation Transfers of Prior-Year Balances FS/ER |
|  |  | 418000D$$ | Anticipated Transf Prior Yr Bal D/ER |
|  |  | 418000R$$ | Anticipated Transf Prior Yr Bal R/ER |
|  |  | 418300$$P | Anticipated Balance Transfers-Unob Bal - Legis Chg of Purpose P /ER |
|  |  | 418300$$S | Anticipated Balance Transfers-Unob Bal - Legis Chg of Purpose S /ER |
|  |  | 419000D$P | Transfers, Prior-Year Balances, DP/ER |
|  |  | 419000D$S | Transfers, Prior-Year Balances DS/ER |
|  |  | 419000R$P | Transfers, Prior-Year Balances RP/ER |
|  |  | 419000R$S | Transfers, Prior-Year Balances RS/ER |
|  |  | 419100D$P | Balance Transfers - Ext of Avail Other than Reappropriations DP/ER |
|  |  | 419100D$S | Balance Transfers - Ext of Avail Other than Reappropriations DS/ER |
|  |  | 419100F$P | Balance Transfers - Ext of Avail Other than Reappropriations RP/ER |
|  |  | 419100F$S | Balance Transfers - Ext of Avail Other than Reappropriations RS/ER |
|  |  | 419200$$P | Balance Trnsf Unexpired to Expired P/ER |
|  |  | 419200$$S | Balance Trnsf Unexpired to Expired S/ER |
|  |  | 419300C$P | Balance Transfers, Unoblig Balances–Legis Chg of Purpose CP/ER |
|  |  | 419300C$S | Balance Transfers, Unoblig Balances–Legis Chg of Purpose CS/ER |
|  |  | 419300F$P | Balance Transfers, Unoblig Balances–Legis Chg of Purpose FP/ER |
|  |  | 419300F$S | Balance Transfers, Unoblig Balances–Legis Chg of Purpose FS/ER |
|  |  | 419500$$$ | Transfer of Obligated Bal /ER |
|  |  | 419600$$P | Balance Transfers-In - Expired to Expired P/DR |
|  |  | 419600$$S | Balance Transfers-In - Expired to Expired S/DR |
|  |  | 419700$$P | Balance Transfers-Out - Expired to Expired P/CR |
|  |  | 419700$$S | Balance Transfers-Out - Expired to Expired S/CR |
|  |  | 419900C$$ | Transfer of Expired Expenditure Transfers-Receivable C/ER |
|  |  | 419900F$$ | Transfer of Expired Expenditure Transfers-Receivable F/ER |
|  |  | 420100$$$ | Total Actual Resources Collected/DR |
|  |  | 421000R$$ | Anticipated Reimbursements R/DR |
|  |  | 421200$$F | Liquidation Deficiency OffsettingColl F/DR |
|  |  | 421200$$N | Liquidation Deficiency OffsettingColl N/DR |
|  |  | 421500D$$ | Anticipated Expenditure Transfers from Trust Funds D/DR |
|  |  | 421500R$$ | Anticipated Expenditure Transfers from Trust Funds R/DR |
|  |  | 422100R$$ | Unfilled Customer Orders Without R/DR |
|  |  | 422100D$$ | Unfilled Customer Orders Without Reimbursement D/DR |
|  |  | 422200$$F | Unfilled Customer Orders With Adv F/DR |
|  |  | 422200$$N | Unfilled Customer Orders With Adv N/DR |
|  |  | 422300D$F | Uncollected Subsidy from Program Account F/DR |
|  |  | 422500D$$ | Expenditure Transfers from Trust Funds - Receivable D /ER |
|  |  | 423000$$$ | Unfilled Customer Orders W/out Adv/ER |
|  |  | 423100$$$ | Unfilled Customer Orders With Adv /ER |
|  |  | 423200C$$ | Appropriated Trust Fund Expenditure Trnsfrs-Receivable, Transferred C/ER |
|  |  | 423200F$$ | Appropriated Trust Fund Expenditure Trnsfrs-Receivable, Transferred F/ER |
|  |  | 423300C$$ | Reimbursements Earned-Receivable, Transferred C/ER |
|  |  | 423300F$$ | Reimbursements Earned-Receivable, Transferred F/ER |
|  |  | 423400C$$ | Other Federal Receivables - Transferred C/ER |
|  |  | 423400F$$ | Other Federal Receivables - Transferred F/ER |
|  |  | 424000$$$ | Appropriations Reduced by Offsetting Collections or Receipts – Collected /CR |
|  |  | 425100$$$ | Reimbursements Earned - Receivable /DR |
|  |  | 425200$$F | Reimbursements Earned Collected from Federal Sources F/DR |
|  |  | 425200$$N | Reimbursements Earned Collected from Non-Federal Exception Sources N/DR |
|  |  | 425300$$F | PY Unfilled Customer Orders w/Advances-Refunds Paid F/DR |
|  |  | 425300$$N | PY Unfilled Customer Orders w/Advances-Refunds Paid N/DR |
|  |  | 425400R$N | Reimbursements Earned – Collected from Non-Federal Sources N/DR |
|  |  | 425500D$$ | Approp TrustFund Expnd Transf Collect D/DR |
|  |  | 426000$$$ | Actual Collect of Gov type Fees/DR |
|  |  | 426100D$$ | Actual Collect of Business Type Fees D/DR |
|  |  | 426100R$$ | Actual Collect of Business Type Fees R/DR |
|  |  | 426200D$$ | Actual Coll of Loan Principal D/DR |
|  |  | 426200R$$ | Actual Coll of Loan Principal R/DR |
|  |  | 426300D$$ | Actual Coll of Loan Interest D/DR |
|  |  | 426300R$$ | Actual Coll of Loan Interest R/DR |
|  |  | 426400D$$ | Actual Coll of Rent D/DR |
|  |  | 426500D$F | Actual Coll FrSale of Foreclosed Prop Direct F/DR |
|  |  | 426500R$F | Actual Coll FrSale of Foreclosed Prop Reimb F/DR |
|  |  | 426500D$N | Actual Coll FrSale of Foreclosed Prop Direct N/DR |
|  |  | 426500R$N | Actual Coll FrSale of Foreclosed Prop Reimb N/DR |
|  |  | 426600D$$ | Other Actual Coll Bus type Non Fed Direct/DR |
|  |  | 426700$$$ | Other Actual Coll Gov type Non Fed/DR |
|  |  | 427100$$$ | Actual Prog Fund Subsidy Coll/DR |
|  |  | 427300D$$ | Interest Collected Fr Treas D/DR |
|  |  | 427500$$$ | Actual Coll Fr Liquidating Fund/DR |
|  |  | 427600$$$ | Actual Coll Fr Fin Fund/DR |
|  |  | 427700D$$ | Other Actual Collections – Federal/Non-Federal Exception Sources Sources/ Direct DR |
|  |  | 428300D$$ | Interest Receivable From Treasury D/DR |
|  |  | 428300R$$ | Interest Rec From Treasury R/DR |
|  |  | 428500$$$ | Rec Fr the Liquidating Fund/DR |
|  |  | 428600$$$ | Rec Fr the Fin Fund/DR |
|  |  | 428700$$$ | Other Federal Recs /ER |
|  |  | 429000$$$ | Amortization of Investments in US Treasury Zero Coupon Bonds/DR |
|  |  | 431000D$$ | Anticipated Recov of PY Oblig D/DR |
|  |  | 431000R$$ | Anticipated Recov of PY Oblig R/DR |
|  |  | 432000$$$ | Adj for Changes in PY Alloc of BR/ER |
|  |  | 435000D$$ | Canceled Auth D/CR |
|  |  | 435100$$$ | Partial or Early Cancellation of Authority with US Treasury Warrant/CR |
|  |  | 435400$$$ | Appropriation Withdrawn |
|  |  | 435500$$$ | Cancellation of Approp from Unavail Receipts/C |
|  |  | 435600$$$ | Cancellation of Appropriation From Invested Balances/CR |
|  |  | 436000$$$ | Appropriation Purpose Fulfilled - Balance Not Available /CR |
|  |  | 436001$$$ | Appropriation Purpose Fulfilled - To be Returned to Treasury/CR |
|  |  | 435700$$$ | Cancellation of Appropriated Amts Rec from Invested Trust or Special Funds/CR |
|  |  | 437000$$$ | Offset to Appropriations Realized for Redemption of Treasury Securities /CR |
|  |  | 438200D$B | Temp Reduction-New Budget Auth B/CR |
|  |  | 438200R$B | Temp Reduction-New Budget Auth B/CR |
|  |  | 438200D$C | Temp Reduction-New Budget Auth C/CR |
|  |  | 438200R$C | Temp Reduction-New Budget Auth C/CR |
|  |  | 438200D$P | Temp Reduction-New Budget Auth P/CR |
|  |  | 438200R$P | Temp Reduction-New Budget Auth P/CR |
|  |  | 438200D$S | Temp Reduction-New Budget Auth S/CR |
|  |  | 438200R$S | Temp Reduction-New Budget Auth S/CR |
|  |  | 438300D$P | Temporary Reduction - Prior-Year Balances Direct P/CR |
|  |  | 438300D$S | Temporary Reduction - Prior-Year Balances Direct S/CR |
|  |  | 438300R$P | Temporary Reduction - Prior-Year Balances Reimb P/CR |
|  |  | 438300R$S | Temporary Reduction - Prior-Year Balances Reimb S/CR |
|  |  | 438400D$B | Temp Reduction/Cancellation Returned by Approp Direct B/CR |
|  |  | 438400R$B | Temp Reduction/Cancellation Returned by Approp Reimb B/CR |
|  |  | 438400D$C | Temp Reduction/Cancellation Returned by Approp Direct C/CR |
|  |  | 438400R$C | Temp Reduction/Cancellation Returned by Approp Reimb C/CR |
|  |  | 438400D$P | Temp Reduction/Cancellation Returned by Approp Direct P/CR |
|  |  | 438400R$P | Temp Reduction/Cancellation Returned by Approp Reimb P/CR |
|  |  | 438400D$S | Temp Reduction/Cancellation Returned by Approp Direct S/CR |
|  |  | 438400R$S | Temp Reduction/Cancellation Returned by Approp Reimb S/CR |
|  |  | 438500$$$ | Temporary Sequester Returned for Cancellation /CR |
|  |  | 438700$$$ | Temp Reduc of Approp fm Unav /CR |
|  |  | 438800$$$ | Temp Reduc of Unavail PY /CR |
|  |  | 439000$$$ | Reappropriations - Transfers Out /CR |
|  |  | 439100$$$ | Adjustments to Indefinite Appropriations /ER |
|  |  | 439200$$B | Permanent Reduction - New Budget Auth B/CR |
|  |  | 439200$$C | Permanent Reduction - New Budget Auth C/CR |
|  |  | 439200$$P | Permanent Reduction - New Budget Auth P/CR |
|  |  | 439200$$S | Permanent Reduction - New Budget Auth S/CR |
|  |  | 439300D$B | Permanent Reduction - Prior-Year Balances Direct B/CR |
|  |  | 439300R$B | Permanent Reduction - Prior-Year Balances Reimb B/CR |
|  |  | 439300D$C | Permanent Reduction - Prior-Year Balances Direct C/CR |
|  |  | 439300R$C | Permanent Reduction - Prior-Year Balances Reimb C/CR |
|  |  | 439300D$P | Permanent Reduction - Prior-Year Balances Direct P/CR |
|  |  | 439300R$P | Permanent Reduction - Prior-Year Balances Reimb P/CR |
|  |  | 439300D$S | Permanent Reduction - Prior-Year Balances Direct S/CR |
|  |  | 439300R$S | Permanent Reduction - Prior-Year Balances Reimb S/CR |
|  |  | 439400$$$ | Recpts Unavail for Oblig Upon Coll/CR (Current Year Balances) |
|  |  | 439401$$$ | Daily Inflation/Deflation Compensation Adjustment - Unavailable/CR |
|  |  | 439402$$$ | Daily Inflation/Deflation Compensation Adjustment – Previously Unavailable/CR |
|  |  | 439500$$B | Auth Unavail Pursuant to Pub Law Temp B/CR |
|  |  | 439500$$C | Auth Unavail Pursuant to Pub Law Temp C/CR |
|  |  | 439500$$P | Auth Unavail Pursuant to Pub Law Temp P/CR |
|  |  | 439500$$S | Auth Unavail Pursuant to Pub Law Temp S/CR |
|  |  | 439600$$$ | Spec & Trst Fd Refnd & Recov Temp Unavail-Rect Unavail for Oblg Upon Coll /CR |
|  |  | 439700$$B | Recpts & Approp Temp Precld Fr Oblig-ContrAuth B/CR |
|  |  | 439700$$C | Recpts & Approp Temp Precld Fr Oblig-ContrAuth C/CR |
|  |  | 439700$$P | Recpts & Approp Temp Precld Fr Oblig-Approp P/CR |
|  |  | 439701D$$ | Unobligated Bal of Rcpts and Appropri Temp Precluded From Oblig – Direct |
|  |  | 439800D$S | Offsetting Coll Temp Precld Fr Oblig S/CR (Current Year Balance) – Direct |
|  |  | 439800R$S | Offsetting Coll Temp Precld Fr Oblig S/CR (Current Year Balance) – Reimb |
|  |  | 439900$$$ | Spec & Trst Fnd Refnd & Recov Temp Unavail - Rcpt & Apprp Temp Precl Fr Oblg /CR |
|  |  | Status of Budgetary Resources Accounts |  |
|  |  | **StatBudResAccts** |  |
|  |  | 442000D$$ | Unapportioned Auth Pending Recs/DIR/CR |
|  |  | 442000R$$ | Unapportioned Auth Pending Recs/REI/CR |
|  |  | 443000D$$ | Unapportioned Auth OMB Def/DIR/CR |
|  |  | 443000R$$ | Unapportioned Auth OMB Def/DIR/CR |
|  |  | 445000D$$ | Unapportioned Auth/DIR/CR |
|  |  | 445000R$$ | Unapportioned Auth/REI/CR |
|  |  | 451000D$$ | Apportionments Current Period/DIR/CR |
|  |  | 451000R$$ | Apportionments Current Period/DIR/CR |
|  |  | 459000D$$ | Appor - Anticipated Resources - Prgms Subject to Appor D/CR |
|  |  | 459000R$$ | Appor - Anticipated Resources Prgms Subject to Appor R/CR |
|  |  | 461000D$$ | Allotments Realized Resources/DIR/CR |
|  |  | 461000R$$ | Allotments Realized Resources/REI/CR |
|  |  | 462000D$$ | Unoblig Funds Exempt From Apport D/CR |
|  |  | 462000R$$ | Unoblig Funds Exempt From Apport R/CR |
|  |  | 465000DA$ | Allotments Expired DA/CR |
|  |  | 465000DB$ | Allotments Expired DB/CR |
|  |  | 465000DE$ | Allotments Expired DE/CR |
|  |  | 465000RA$ | Allotments Expired RA/CR |
|  |  | 465000RB$ | Allotments Expired RB/CR |
|  |  | 465000RE$ | Allotments Expired RE/CR |
|  |  | 469000D$$ | Anticip’d Res Prog Exemp Apport/DIR/CR |
|  |  | 469000R$$ | Anticip’d Res Prog Exemp Apport/REI/CR |
|  |  | 470000D$$ | Commitments- Prgm Subject to Apport/DIR/CR |
|  |  | 470000R$$ | Commitments- Prgm Subject to Apport/REI/CR |
|  |  | 472000D$$ | Commit Prog exempt Apport/DIR/CR |
|  |  | 472000R$$ | Commit Prog exempt Apport/REI/CR |
|  |  | 480100DA$ | Undel Ord Oblig Unpaid Direct DA/CR |
|  |  | 480100DB$ | Undel Ord Oblig Unpaid Direct DB/CR |
|  |  | 480100DE$ | Undel Ord Oblig Unpaid Direct DE/CR |
|  |  | 480100RA$ | Undel Ord Oblig Unpaid Reimb RA/CR |
|  |  | 480100RB$ | Undel Ord Oblig Unpaid Reimb RB/CR |
|  |  | 480100RE$ | Undel Ord Oblig Unpaid Reimb RE/CR |
|  |  | 480200DAF | Undel Ord Oblig Prepaid/Adv\_Fed DA/CR |
|  |  | 480200DAN | Undel Ord Oblig Prepaid/Adv\_NonFed DA/CR |
|  |  | 480200DBF | Undel Ord Oblig Prepaid/Adv\_Fed DB/CR |
|  |  | 480200DBN | Undel Ord Oblig Prepaid/Adv\_NonFed DB/CR |
|  |  | 480200DEF | Undel Ord Oblig Prepaid/Adv\_Fed DE/CR |
|  |  | 480200DEN | Undel Ord Oblig Prepaid/Adv\_NonFed DE/CR |
|  |  | 480200RAF | Undel Ord Oblig Prepaid/Adv\_Fed RA/CR |
|  |  | 480200RAN | Undel Ord Oblig Prepaid/Adv\_NonFed RA/CR |
|  |  | 480200RBF | Undel Ord Oblig Prepaid/Adv\_Fed RB/CR |
|  |  | 480200RBN | Undel Ord Oblig Prepaid/Adv\_NonFed RB/CR |
|  |  | 480200REF | Undel Ord Oblig Prepaid/Adv\_Fed RE/CR |
|  |  | 480200REN | Undel Ord Oblig Prepaid/Adv\_NonFed RE/CR |
|  |  | 483100D$$ | Undeliv Orders - Oblig Transferred, Unpaid D/ER |
|  |  | 483100R$$ | Undeliv Orders - Oblig Transferred, Unpaid R/ER |
|  |  | 483200D$$ | Undel Ord Oblig Transf Prep/Adv /DIR/ER |
|  |  | 483200R$$ | Undel Ord Oblig Transf Prep/Adv /REI/ER |
|  |  | 487100D$$ | Downward Adj of PY Unpaid UDO Recov /DIR/DR |
|  |  | 487100R$$ | Downward Adj of PY Unpaid UDO Recov /REI/DR |
|  |  | 487200D$F | Dward Adj of PY Prep/Adv Unexp Ob Ref Collect\_Fed/D |
|  |  | 487200D$N | Dward Adj of PY Prep/Adv Unexp Ob Ref Collect\_NonFed/D |
|  |  | 487200R$F | Dward Adj of PY Prep/Adv Unexp Ob Ref Collect\_Fed/R |
|  |  | 487200R$N | Dward Adj of PY Prep/Adv Unexp Ob Ref Collect\_NonFed/R |
|  |  | 488100DA$ | Upward Adj PY Unpd UDO Obl DA/CR |
|  |  | 488100DB$ | Upward Adj PY Unpd UDO Obl DB/CR |
|  |  | 488100DE$ | Upward Adj PY Unpd UDO Obl DE/CR |
|  |  | 488100RA$ | Upward Adj of PY Unpd UDO Ob RA/CR |
|  |  | 488100RB$ | Upward Adj of PY Unpd UDO Oblig RB/CR |
|  |  | 488100RE$ | Upward Adj of PY Unpd UDO Ob RE/CR |
|  |  | 488200DAF | Upw Adj of PY Prepd/Adv UDO Obl\_Fed DA/CR |
|  |  | 488200DAN | Upw Adj of PY Prepd/Adv UDO Obl\_NonFed DA/CR |
|  |  | 488200DBF | Upw Adj of PY Prepd/Adv UDO Obl\_Fed DB/CR |
|  |  | 488200DBN | Upw Adj of PY Prepd/Adv UDO Obl\_NonFed DB/CR |
|  |  | 488200DEF | Upw Adj of PY Prepd/Adv UDO Obl\_Fed DE/CR |
|  |  | 488200DEN | Upw Adj of PY Prepd/Adv UDO Obl\_NonFed DE/CR |
|  |  | 488200RAF | Upw Adj of PY Prepd/Adv UDO Obl\_Fed RA/CR |
|  |  | 488200RAN | Upw Adj of PY Prepd/Adv UDO Obl\_NonFed RA/CR |
|  |  | 488200RBF | Upw Adj of PY Prepd/Adv UDO Obl\_Fed RB/CR |
|  |  | 488200RBN | Upw Adj of PY Prepd/Adv UDO Obl\_NonFed RB/CR |
|  |  | 488200REF | Upw Adj of PY Prepd/Adv UDO Obl\_Fed RE/CR |
|  |  | 488200REN | Upw Adj of PY Prepd/Adv UDO Obl\_NonFed RE/CR |
|  |  | 490100DA$ | Delivered Order Obl Unpaid DA/CR |
|  |  | 490100DB$ | Delivered Order Obl Unpaid DB/CR |
|  |  | 490100DE$ | Delivered Order Obl Unpaid DE/CR |
|  |  | 490100RA$ | Delivered Order Obl Unpaid RA/CR |
|  |  | 490100RB$ | Delivered Order Obl Unpaid RB/CR |
|  |  | 490100RE$ | Delivered Order Obl Unpaid RE/CR |
|  |  | 490200DAF | Delivered Order Obl Paid\_Fed DA/CR |
|  |  | 490200DAN | Delivered Order Obl Paid\_NonFed DA/CR |
|  |  | 490200DBF | Delivered Order Obl Paid\_Fed DB/CR |
|  |  | 490200DBN | Delivered Order Obl Paid\_NonFed DB/CR |
|  |  | 490200DEF | Delivered Order Obl Paid\_Fed DE/CR |
|  |  | 490200DEN | Delivered Order Obl Paid\_NonFed DE/CR |
|  |  | 490200RAF | Delivered Order Obl Paid\_Fed RA/CR |
|  |  | 490200RAN | Delivered Order Obl Paid\_NonFed RA/CR |
|  |  | 490200RBF | Delivered Order Obl Paid\_Fed RB/CR |
|  |  | 490200RBN | Delivered Order Obl Paid\_NonFed RB/CR |
|  |  | 490200REF | Delivered Order Obl Paid\_Fed RE/CR |
|  |  | 490200REN | Delivered Order Obl Paid\_NonFed RE/CR |
|  |  | 490800DAF | Authority Outlayed Not Yet Disbursed\_Fed/DIR\_A/CR |
|  |  | 490800DAN | Authority Outlayed Not Yet Disbursed\_NonFed/DIR\_A/CR |
|  |  | 490800DEF | Authority Outlayed Not Yet Disbursed\_Fed/DIR\_E/CR |
|  |  | 490800DEN | Authority Outlayed Not Yet Disbursed\_NonFed/DIR\_E/CR |
|  |  | 490800RAF | Authority Outlayed Not Yet Disbursed\_Fed/REI\_A/CR |
|  |  | 490800RAN | Authority Outlayed Not Yet Disbursed\_NonFed/REI\_A/CR |
|  |  | 490800REF | Authority Outlayed Not Yet Disbursed\_Fed/REI\_E/CR |
|  |  | 490800REN | Authority Outlayed Not Yet Disbursed\_NonFed/REI\_E/CR |
|  |  | 493100F$$ | Delivered Order Transferred, Unpaid F/ER |
|  |  | 493100C$$ | Delivered Order Transferred, Unpaid C/ER |
|  |  | 497100D$$ | Dnward Adj of PY Unpaid Deliv Ord/DIR/DR |
|  |  | 497100R$$ | Dnward Adj of PY Unpaid Deliv Ord/REI/DR |
|  |  | 497200D$F | Dnward Adj of PY Pd Deliv Ord Ref\_Fed/DIR/DR |
|  |  | 497200D$N | Dnward Adj of PY Pd Deliv Ord Ref\_NonFed/DIR/DR |
|  |  | 497200R$F | Dnward Adj of PY Pd Deliv Ord Ref\_Fed/REI/DR |
|  |  | 497200R$N | Dnward Adj of PY Pd Deliv Ord Ref\_NonFed/REI/DR |
|  |  | 498100DA$ | Upward Adj of PY Unpd Deliv Ord DA/CR |
|  |  | 498100DB$ | Upward Adj of PY Unpd Deliv Ord DB/CR |
|  |  | 498100DE$ | Upward Adj of PY Unpd Deliv Ord DE/CR |
|  |  | 498100RA$ | Upward Adj of PY Unpd Deliv Ord RA/CR |
|  |  | 498100RB$ | Upward Adj of PY Unpd Deliv Ord RB/CR |
|  |  | 498100RE$ | Upward Adj PY Unpd Deliv Ord RE/CR |
|  |  | 498200DAF | Upward Adj of PY Paid Deliv Ord Fed\_DA/CR |
|  |  | 498200DAN | Upward Adj of PY Paid Deliv Ord NonFed\_DA/CR |
|  |  | 498200DBF | Upward Adj of PY Paid Deliv Ord Fed\_DB/CR |
|  |  | 498200DBN | Upward Adj of PY Paid Deliv Ord NonFed DB/CR |
|  |  | 498200DEF | Upward Adj of PY Paid Deliv Ord Fed DE/CR |
|  |  | 498200DEN | Upward Adj of PY Paid Deliv Ord NonFed DE/CR |
|  |  | 498200RAF | Upwrd Adj of PY Paid Deliv Ord Fed RA/CR |
|  |  | 498200RAN | Upwrd Adj of PY Paid Deliv Ord NonFed RA/CR |
|  |  | 498200RBF | Upwrd Adj of PY Paid Deliv Ord Fed\_RB/CR |
|  |  | 498200RBN | Upwrd Adj of PY Paid Deliv Ord NonFed\_RB/CR |
|  |  | 498200REF | Upwrd Adj of PY Paid Deliv Ord Fed\_DE/CR |
|  |  | 498200REN | Upwrd Adj of PY Paid Deliv Ord NonFed\_DE/CR |
|  |  |  |  |
|  |  |  |  |
|  |  | **Memo Accounts** | **Memorandum Accounts** |
|  |  | 801000$$$ | Guaranteed Loan Level/DR |
|  |  | 801500$$$ | Guaranteed Loan Level - Unapportioned /CR |
|  |  | 802000$$$ | Guaranteed Loan Level - Apportioned /CR |
|  |  | 804000$$$ | Guaranteed Loan Level - Used Authority /CR |
|  |  | 804500$$$ | Guaranteed Loan Level - Unused Authority/CR |
|  |  | 805000$$$ | Guaranteed Loan Principal Outstanding /DR |
|  |  | 805300$$$ | Guaranteed Loan-New Disbursements by Lender /CR |
|  |  | 806500$$$ | Guaranteed Loan-Collections, Defaults, and Adjustments /DR |
|  |  | 807000$$$ | Guaranteed Loan-Cumulative Disbursements by Lenders /CR |
|  |  | 880100C$$ | Offset for Purchases of Assets C/CR |
|  |  | 880100F$$ | Offset for Purchases of Assets F/CR |
|  |  | 880100N$$ | Offset for Purch of Assets N/CR |
|  |  | 880200C$$ | Purchases of Property, Plant and Equipment C/DR |
|  |  | 880200F$$ | Purchases of Property, Plant and Equipment F/DR |
|  |  | 880200N$$ | Purchases of Property, Plant and Equipment N/DR |
|  |  | 880300C$$ | Purchases of Inventory and Related Property C/DR |
|  |  | 880300F$$ | Purchases of Inventory and Related Property F/DR |
|  |  | 880300N$$ | Purchases of Inventory and Related Property N/DR |
|  |  | 880400C$$ | Purchases of Assets-Other C/DR |
|  |  | 880400F$$ | Purchases of Assets-Other F/DR |
|  |  | 880400N$$ | Purchases of Assets-Other /DR |
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**NOTE: Be sure to include a trading partner code for all SGL accounts that have the seventh character as ‘F’ (federal), and a corresponding intra-Commerce bureau or intra-bureau fund group/fund code (NOAA & BIS), for all SGL accounts that have the seventh character as ‘C’ (Commerce).**

## Federal Trading Partners:

For those major SGL account numbers that have an ‘F’ (Federal) attribute, a Federal Trading Partner number must follow the major SGL account number. Examples of the Federal Trading Partner subaccount number following the major SGL account number: 131000F$A, 012,[NONE],[NONE],12963 and 211000F$A, 019,[NONE],[NONE],-33143

| TP Code |  | Trading Partner (TP) Name |
| --- | --- | --- |
|
|  |
| 000 |  | Congress (House and Senate) |
| 001 |  | Architect of the Capitol |
| 002 |  | U.S. Capitol Police |
| 003 |  | Library of Congress |
| 004 |  | Government Printing Office |
| 005 |  | Government Accountability Office |
| 008 |  | Congressional Budget Office |
| 009 |  | Other Legislative Branch Agencies |
| 010 |  | The Judiciary |
| 011 |  | Executive Office of the President |
| 012 |  | Department of Agriculture |
| 014 |  | Department of the Interior |
| 015 |  | Department of Justice |
| 016 |  | Department of Labor |
| 017 |  | Department of the Navy |
| 018 |  | U.S. Postal Service |
| 019 |  | Department of State |
| 020 |  | Department of the Treasury |
| 021 |  | Department of the Army |
| 023 |  | U.S. Tax Court |
| 024 |  | Office of Personnel Management |
| 025 |  | National Credit Union Administration |
| 026 |  | Federal Retirement Thrift Investment Board |
| 027 |  | Federal Communications Commission |
| 028 |  | Social Security Administration |
| 029 |  | Federal Trade Commission |
| 031 |  | U.S. Nuclear Regulatory Commission |
| 033 |  | Smithsonian Institution-Other (see 933 also) |
| 034 |  | International Trade Commission |
| 036 |  | Department of Veterans Affairs |
| 045 |  | U.S. Equal Employment Opportunity Commission |
| 047 |  | General Services Administration |
| 049 |  | National Science Foundation |
| 050 |  | Securities and Exchange Commission |
| 051 |  | Federal Deposit Insurance Corporation |
| 054 |  | Federal Labor Relations Authority |
| 056 |  | Central Intelligence Agency |
| 057 |  | Department of the Air Force |
| 060 |  | Railroad Retirement Board |
| 061 |  | Consumer Product Safety Commission |
| 062 |  | Office of Special Counsel |
| 065 |  | Federal Maritime Commission |
| 068 |  | Environmental Protection Agency |
| 069 |  | Department of Transportation |
| 070 |  | Department of Homeland Security |
| 071 |  | Overseas Private Investment Corporation |
| 072 |  | Agency for International Development |
| 073 |  | Small Business Administration |
| 074 |  | American Battle Monuments Commission |
| 075 |  | Department of Health and Human Services |
| 080 |  | National Aeronautics and Space Administration |
| 083 |  | Export-Import Bank of the United States |
| 084 |  | Armed Forces Retirement Home |
| 086 |  | Department of Housing and Urban Development |
| 088 |  | National Archives and Records Admin. |
| 089 |  | Department of Energy |
| 090 |  | Selective Service System |
| 091 |  | Department of Education |
| 093 |  | Federal Mediation and Conciliation Service |
| 095 |  | Independent Agencies |
| 096 |  | U.S. Army Corps of Engineers |
| 097 |  | Office of the Secretary of Defense - Defense Agencies |
| 099 |  | Treasury General Fund (G value for Fed/Non-Fed Attribute) |
| 235 |  | Medicare Payment Advisory Commission |
| 272 |  | Congressional-Executive Commission on the People’s Republic of China |
| 274 |  | Ronald Reagan Centennial Commission |
| 283 |  | Dwight D. Eisenhower Memorial Commission |
| 289 |  | Abraham Lincoln Bicentennial Commission |
| 292 |  | U.S. – China Security Review Commission |
| 295 |  | Commission on International Religious Freedom |
| 302 |  | Administrative Conference of the United States |
| 306 |  | Advisory Council on Historic Preservation |
| 309 |  | Appalachian Regional Commission |
| 310 |  | Access Board |
| 313 |  | Barry Goldwater Scholarship and Excellence in Education Foundation |
| 321 |  | Commission for the Preservation of America’s Heritage Abroad |
| 323 |  | Commission of Fine Arts |
| 326 |  | Commission on Civil Rights |
| 338 |  | Committee for Purchase from People Who Are Blind or Severely Disabled |
| 339 |  | Commodity Futures Trading Commission |
| 345 |  | United States Court of Appeals for Veterans Claims |
| 347 |  | Defense Nuclear Facilities Safety Board |
| 349 |  | District of Columbia-Courts and Defender Services |
| 352 |  | Farm Credit Administration |
| 360 |  | Federal Election Commission |
| 362 |  | Appraisal Subcommittee |
| 364 |  | Federal Housing Finance Board |
| 368 |  | Federal Mine Safety and Health Review Commission |
| 372 |  | Harry S. Truman Scholarship Trust Fund |
| 376 |  | United States Interagency Council on Homelessness |
| 381 |  | James Madison Memorial Fellowship Foundation |
| 382 |  | Japan-US Friendship Commission |
| 387 |  | Marine Mammal Commission |
| 389 |  | Merit Systems Protection Board |
| 394 |  | National Capital Planning Commission |
| 400 |  | National Commission on Libraries and Information Science |
| 413 |  | National Council on Disability |
| 417 |  | Natl Foundation on the Arts and the Humanities |
| 420 |  | National Labor Relations Board |
| 421 |  | National Mediation Board |
| 424 |  | National Transportation Safety Board |
| 428 |  | Neighborhood Reinvestment Corporation |
| 431 |  | Nuclear Waste Technical Review Board |
| 432 |  | Occupational Safety and Health Review Commission |
| 434 |  | Office of Government Ethics |
| 435 |  | Office of Navajo and Hopi Indian Relocation |
| 437 |  | Office of the Nuclear Waste Negotiator |
| 453 |  | State Justice Institute |
| 455 |  | Tennessee Valley Authority |
| 456 |  | United States Holocaust Memorial Museum/Council |
| 458 |  | United States Institute of Peace |
| 465 |  | Christopher Columbus Fellowship Foundation |
| 471 |  | Gulf Coast Ecosystem Restoration Council |
| 479 |  | Military Compensation and Retirement Modernization Commission |
| 480 |  | World War I Centennial Commission |
| 481 |  | Commission to Eliminate Child Abuse and Neglect Fatalities |
| 485 |  | Corporation for National and Community Service` |
| 487 |  | Morris K. Udall and Stewart L. Udall Foundation |
| 510 |  | Chemical Safety and Hazard Investigation Board |
| 511 |  | Court Services and Offender Supervision Agency for the District of Columbia and Public Defender Service for the District of Columbia |
| 512 |  | Presidio Trust |
| 513 |  | Denali Commission |
| 514 |  | Broadcasting Board of Governors |
| 517 |  | Delta Regional Authority |
| 518 |  | National Veterans Business Development Corporation |
| 519 |  | Vietnam Education Foundation |
| 524 |  | Millennium Challenge Corporation |
| 525 |  | Election Assistance Commission |
| 534 |  | Office of the Federal Coordinator for Alaska Natural Gas Transportation Projects |
| 535 |  | Privacy and Civil Liberties Oversight Board |
| 537 |  | Federal Housing Finance Agency (FHFA) and FHFA OIG |
| 539 |  | Recovery Accountability and Transparency Board |
| 542 |  | Council of the Inspectors General on Integrity and Efficiency |
| 570 |  | Eisenhower Exchange Fellowship Program |
| 573 |  | Northern Border Regional Commission |
| 575 |  | National Railroad Passenger Corporation OIG |
| 579 |  | Patient-Centered Outcomes Research Trust Fund |
| 580 |  | Corporation for Travel Promotion |
| 581 |  | Bureau of Consumer Financial Protection |
| 584 |  | Indian Law and Order Commission |
| 916 |  | Pension Benefit Guarantee Corporation |
| 933 |  | Smithsonian Institution |
| 937 |  | Defense Security Cooperation Agency – Security Assistance Accounts |
| 960 |  | National Railroad Retirement Investment Trust |
| 999 |  | Unidentified |

1. **Intra-Commerce Trading Partners:**

**For those major SGL account numbers that have a ‘C’ (Department of Commerce) attribute and the trading partner is another bureau, an intra-Commerce Trading Partner subaccount number must follow the major SGL account number.** Example of the intra-Commerce trading partner subaccount number following the major SGL account number: 131000C$A,57 00,[NONE],[NONE].

| Fund | Bureau Name (sorted alphabetically) |
| --- | --- |
| 67\_00 | Bureau of Industry and Security |
| 63\_00 | Census Bureau |
| 51\_05 | Departmental Management/Gifts and Bequests |
| 51\_01 | Departmental Management/Salaries and Expenses |
| 51\_02 | Departmental Management/Working Capital Fund |
| 52\_01 | Economic Development Administration/Salaries and Expenses |
| 52\_02 | Economic Development Administration/Grant and Revolving Funds |
| 53\_00 | Economics and Statistics Administration/Bureau of Economic Analysis |
| 51\_10 | Commerce Nonrecurring Expenses Fund |
| 51\_09 | Herbert C. Hoover Building Renovations and Modernization |
| 55\_00 | International Trade Administration |
| 59\_00 | Minority Business Development Agency |
| 57\_00 | National Institute of Standards and Technology |
| 54\_00 | National Oceanic and Atmospheric Administration |
| 62\_00 | National Technical Information Service |
| 61\_00 | National Telecommunications and Information Administration |
| 51\_03 | Office of Inspector General |
| 56\_00 | U. S. Patent and Trademark Office |

1. **Intra-bureau Trading Partners:**

For those major SGL account numbers that have a ‘C’ (Department of Commerce) attribute and the trading partner is within the same bureau, an intra-bureau Trading Partner subaccount number (fund group/fund code for NOAA) must follow the major SGL account number, for example, when Census Bureau’s Fund Group 4512 is reporting revenue from Census Bureau’s Fund Group 0450.Examples of this subaccount number following the major SGL account number include: 57\_00\_0500,310300C$$,57\_00\_4650;

54\_00\_1440\_13,573000C$$, 54\_00\_1450\_x\_\_01;

63\_00\_0401,610000C$$,63\_00\_4512

**For a listing of Intra-Bureau Trading Partners, see the Commerce entity listing in Exhibit 2.**

1. **Bureau goals for Custom 2:**

**For those major SGL accounts that crosswalk to the Statement of Net Cost**

(All 600000 and 700000 series account and 500000 series accounts with an ‘X’ and ‘E’ attribute):

**NOTE:** The Statement of Net Cost is no longer linked to themes (strategic goals). Bureaus are to submit their ETBs, using only one bureau goal (BG) for all costs and revenues assigned to program activity:

| Bureau  Goal | Bureau  Name |
| --- | --- |
| BG01 | National Oceanic and Atmospheric Administration |
| BG08 | U. S. Patent and Trademark Office |
| BG12 | Technology Administration |
| BG13 | National Institute of Standards and Technology |
| BG17 | National Technical Information Service |
| BG21 | National Telecommunications and Information Administration |
| BG22 | Minority Business Development Agency |
| BG24 | Economic Development Administration |
| BG26 | International Trade Administration |
| BG30 | Bureau of Industry and Security |
| BG33 | Economics and Statistics Administration |
| BG35 | Census Bureau |
| BG40 | Office of Inspector General |
| BG42 | Departmental Management/Working Capital Fund |
| BG43 | Departmental Management/Salaries and Expenses |
| BG44 | Departmental Management/Gifts and Bequests |
| BG45 | Departmental Management/HCHB Renovations and Modernization |
| BG46 | Commerce Nonrecurring Expenses Fund |

**XVII Exhibit 4, Example Expanded Trial Balance (ETB)**

*The below ETB has been updated to a current version*

***Sample Expanded Trial Balance (ETB):***

!Period=Q4

!Scenario=Preclose

!Year=2020

!View=YTD

!Value=<Entity Currency>

!Custom1=Load

!Custom4=[None]

!Column\_Order=Entity,Account,ICP,Custom2,Custom3

!Data

57\_00\_0500 211000N$A [ICP NONE] [NONE] [NONE] -1,876,761.38

57\_00\_4650 572000C$$ 57\_00\_0525 [NONE] [NONE] -1,864,594.40

57\_00\_0525 880100N$$ [ICP NONE] [NONE] [NONE] -1,864,594.40

57\_00\_0500 445000D$$ [ICP NONE] [NONE] [NONE] -1,832,448.56

57\_00\_0500 573000C$$ 57\_00\_4650 [NONE] [NONE] 2,824,778.06

57\_00\_0500 880200N$$ [ICP NONE] [NONE] [NONE] 2,824,778.06

57\_00\_0500 212000N$$ [ICP NONE] [NONE] [NONE] 3,272,835.00

57\_00\_0515 610000C$$ 57\_00\_4650 BG13 [NONE] 4,156,008.78

57\_00\_0500 487100D$$ [ICP NONE] [NONE] [NONE] 4,364,199.68

57\_00\_0500 610000F$$ 89 BG13 [NONE] 4,442,281.45

57\_00\_4650 182000$$$ [ICP NONE] [NONE] [NONE] 4,597,699.85

57\_00\_4650 650000N$$ [ICP NONE] BG13 [NONE] 5,158,673.32

57\_00\_4650 880300N$$ [ICP NONE] [NONE] [NONE] 5,310,464.95

57\_00\_4650 151100$$$ [ICP NONE] [NONE] [NONE] 5,747,603.14

57\_00\_0515 573000C$$ 57\_00\_4650 [NONE] [NONE] 6,275,264.82

57\_00\_0525 610000C$$ 57\_00\_4650 BG13 [NONE] 6,364,861.19

57\_00\_4650 221000N$$ [ICP NONE] [NONE] [NONE] -46,814,831.37

57\_00\_4650 183900$$$ [ICP NONE] [NONE] [NONE] -41,717,662.26

57\_00\_4650 520000NXA [ICP NONE] BG13 [NONE] -41,063,923.41

57\_00\_0500 480200DAN [ICP NONE] [NONE] [NONE] -34,093,978.00

57\_00\_4650 231000C$$ 57\_00\_0500 [NONE] [NONE] -34,092,658.16

57\_00\_0513 461000R$$ [ICP NONE] [NONE] Earmark -31,110,943.29

57\_00\_0513 490200RBN [ICP NONE] [NONE] Earmark -23,906,840.96

57\_00\_0513 480100RB$ [ICP NONE] [NONE] Earmark -23,892,702.27

57\_00\_4650 610000C$$ 57\_00\_0525 BG13 [NONE] -6,364,861.19

57\_00\_4650 572000C$$ 57\_00\_0515 [NONE] [NONE] -6,275,264.82

57\_00\_4650 520000FXA 57 BG13 [NONE] -5,887,765.09

57\_00\_4650 490200RBF [ICP NONE] [NONE] [NONE] -5,728,520.82

57\_00\_0525 490200DBF [ICP NONE] [NONE] [NONE] -5,641,939.54

57\_00\_4650 520000FXA 467 BG13 [NONE] -5,460,736.31

57\_00\_4650 299000N$$ [ICP NONE] [NONE] [NONE] -5,251,260.22

57\_00\_4650 310000$$$ [ICP NONE] [NONE] [NONE] -5,000,000.00

57\_00\_4650 221300F$$ 24 [NONE] [NONE] -4,570,400.14

57\_00\_4650 610000C$$ 57\_00\_0515 BG13 [NONE] -4,156,008.78

57\_00\_4650 231000F$$ 467 [NONE] [NONE] -4,022,396.04

57\_00\_4650 520000CXA 51\_02 BG13 [NONE] -3,839,323.81

57\_00\_4650 425200$$F [ICP NONE] [NONE] [NONE] 72,213,066.00

57\_00\_0515 880200N$$ [ICP NONE] [NONE] [NONE] 72,836,197.16

57\_00\_4650 421000R$$ [ICP NONE] [NONE] [NONE] 83,646,569.57

57\_00\_4650 422200$$F [ICP NONE] [NONE] [NONE] 87,129,841.74

57\_00\_0515 310700G$$ 99 [NONE] [NONE] 90,756,354.64

57\_00\_0515 411900$$P [ICP NONE] [NONE] [NONE] 106,000,000.00

57\_00\_0525 610000N$$ [ICP NONE] BG13 [NONE] 120,532,409.41

57\_00\_4650 420100$$$ [ICP NONE] [NONE] [NONE] 126,597,887.01

57\_00\_0525 310700G$$ 99 [NONE] [NONE] 128,331,381.57

57\_00\_0515 172000$$$ [ICP NONE] [NONE] [NONE] 149,587,848.84

57\_00\_0525 411900$$P [ICP NONE] [NONE] [NONE] 155,000,000.00

57\_00\_4650 174000$$$ [ICP NONE] [NONE] [NONE] 192,619,691.47

57\_00\_0513 101000G$$ 99 [NONE] Earmark 197,248,352.52

57\_00\_4650 101000G$$ 99 [NONE] [NONE] 204,628,275.27

57\_00\_0525 420100$$$ [ICP NONE] [NONE] [NONE] 219,243,013.42

57\_00\_0513 420100$$$ [ICP NONE] [NONE] Earmark 229,144,293.24

57\_00\_0500 610000C$$ 57\_00\_4650 BG13 [NONE] 229,420,755.94

57\_00\_0525 101000G$$ 99 [NONE] [NONE] 245,589,614.68

57\_00\_4650 610000N$$ [ICP NONE] BG13 [NONE] 254,632,534.41

57\_00\_0500 610000N$$ [ICP NONE] BG13 [NONE] 255,583,804.22

57\_00\_4650 520000CXA 55\_00 BG13 [NONE] -3,617,099.02

57\_00\_4650 520000FXA 80 BG13 [NONE] -3,613,095.64

57\_00\_4650 520000FXA 15 BG13 [NONE] -3,491,366.66

57\_00\_4650 520000FXA 75 BG13 [NONE] -3,264,301.00

57\_00\_4650 231000F$$ 15 [NONE] [NONE] -3,160,581.91

57\_00\_4650 231000F$$ 31 [NONE] [NONE] -3,123,297.39

57\_00\_0515 451000D$$ [ICP NONE] [NONE] [NONE] -3,078,739.00

57\_00\_0500 880100N$$ [ICP NONE] [NONE] [NONE] -2,824,778.06

57\_00\_0525 480200DBN [ICP NONE] [NONE] [NONE] -334,877.86

57\_00\_4650 231000C$$ 57\_00\_0525 [NONE] [NONE] -334,811.86

57\_00\_4650 231000C$$ 53\_00 [NONE] [NONE] -332,625.01

57\_00\_4650 520000FXA 17 BG13 [NONE] -310,549.11

57\_00\_0515 480100RA$ [ICP NONE] [NONE] [NONE] -286,212.03

57\_00\_4650 231000F$$ 17 [NONE] [NONE] -270,583.84

57\_00\_4650 231000C$$ 51\_01 [NONE] [NONE] -265,832.53

57\_00\_0513 221000N$$ [ICP NONE] [NONE] Earmark -260,594.53

57\_00\_4650 231000F$$ 75 [NONE] [NONE] -257,661.14

57\_00\_4650 520000CXA 62\_00 BG13 [NONE] -238,828.49

57\_00\_4650 231000C$$ 54\_00 [NONE] [NONE] -223,045.06

57\_00\_4650 231000C$$ 62\_00 [NONE] [NONE] -192,342.17

57\_00\_4650 572000C$$ 57\_00\_0513 [NONE] [NONE] -189,678.89

57\_00\_0513 880100N$$ [ICP NONE] [NONE] Earmark -189,678.89

57\_00\_4650 520000FXA 21 BG13 [NONE] -179,051.47

57\_00\_0513 445000R$$ [ICP NONE] [NONE] Earmark -173,750.58

57\_00\_0515 211000N$A [ICP NONE] [NONE] [NONE] -147,459.33

57\_00\_4650 572000C$$ 57\_00\_0500 [NONE] [NONE] -2,824,778.06

57\_00\_4650 520000FXA 49 BG13 [NONE] -2,495,857.31

57\_00\_4650 520000FXA 89 BG13 [NONE] -2,485,066.76

57\_00\_0513 490100RB$ [ICP NONE] [NONE] Earmark -2,425,942.73

57\_00\_0515 488100DA$ [ICP NONE] [NONE] [NONE] -2,334,983.82

57\_00\_0513 219000N$$ [ICP NONE] [NONE] Earmark -2,235,137.81

57\_00\_4650 231000F$$ 97 [NONE] [NONE] -2,064,219.21

57\_00\_4650 214000N$$ [ICP NONE] [NONE] [NONE] -2,058,616.37

57\_00\_4650 231000C$$ 55\_00 [NONE] [NONE] -2,057,428.59

57\_00\_4650 520000CXA 61\_00 BG13 [NONE] -2,017,444.36

57\_00\_0525 439300$$P [ICP NONE] [NONE] [NONE] -2,000,000.00

57\_00\_4650 219000N$$ [ICP NONE] [NONE] [NONE] -1,879,458.89

57\_00\_0500 420100$$$ [ICP NONE] [NONE] [NONE] 262,154,332.72

57\_00\_0515 420100$$$ [ICP NONE] [NONE] [NONE] 429,943,649.25

57\_00\_0500 101000G$$ 99 [NONE] [NONE] 458,797,194.66

57\_00\_0500 310700G$$ 99 [NONE] [NONE] 497,404,391.95

57\_00\_4650 175000$$$ [ICP NONE] [NONE] [NONE] 639,261,443.41

57\_00\_0500 411900$$P [ICP NONE] [NONE] [NONE] 724,500,000.00

57\_00\_4650 173000$$$ [ICP NONE] [NONE] [NONE] 1,028,159,143.58

57\_00\_4650 211000C$A 51\_01 [NONE] [NONE] -138,141.89

57\_00\_4650 520000CXA 59\_00 BG13 [NONE] -133,688.18

57\_00\_0500 465000DB$ [ICP NONE] [NONE] [NONE] -130,612.60

57\_00\_4650 520000FXA 525 BG13 [NONE] -122,890.37

57\_00\_4650 231000C$$ 59\_00 [NONE] [NONE] -115,167.28

57\_00\_4650 211000C$A 59\_00 [NONE] [NONE] -104,979.45

57\_00\_4650 520000FXA 36 BG13 [NONE] -84,459.09

57\_00\_4650 211000F$A 47 BG13 [NONE] -69,372.53

57\_00\_0513 211000N$A [ICP NONE] [NONE] Earmark -67,120.20

57\_00\_0500 211000F$A 47 BG13 [NONE] -67,061.73

57\_00\_0500 490100DB$ [ICP NONE] [NONE] [NONE] -64,667.88

57\_00\_4650 231000C$$ 57\_00\_0513 [NONE] [NONE] -62,198.52

57\_00\_0513 480200RBN [ICP NONE] [NONE] Earmark -62,198.52

57\_00\_0525 211000N$A [ICP NONE] [NONE] [NONE] -59,089.58

57\_00\_4650 211000F$A 17 BG13 [NONE] -54,000.00

57\_00\_0515 498200DAN [ICP NONE] [NONE] [NONE] -50,544.72

57\_00\_0500 211000F$A 20 BG13 [NONE] -38,990.00

57\_00\_4650 520000FXA 47 BG13 [NONE] -34,854.10

57\_00\_4650 231000C$$ 51\_03 [NONE] [NONE] -31,869.78

57\_00\_4650 131900N$A [ICP NONE] [NONE] [NONE] -31,734.42

57\_00\_0513 498200RBN [ICP NONE] [NONE] Earmark -31,485.15

57\_00\_0525 498200DBN [ICP NONE] [NONE] [NONE] -28,492.46

57\_00\_4650 231000F$$ 36 [NONE] [NONE] -25,596.34

57\_00\_4650 719000NT$ [ICP NONE] BG13 [NONE] -23,521.50

57\_00\_0515 480100DB$ [ICP NONE] [NONE] [NONE] -23,029.79

57\_00\_0513 498200RBF [ICP NONE] [NONE] Earmark -18,652.13

57\_00\_4650 211000C$A 61\_00 [NONE] [NONE] -17,863.54

57\_00\_4650 520000CXA 52\_01 BG13 [NONE] -15,511.51

57\_00\_4650 231000F$$ 525 [NONE] [NONE] -13,878.45

57\_00\_4650 211000F$A 4 BG13 [NONE] -12,606.00

57\_00\_4650 520000CXA 67\_00 BG13 [NONE] -12,420.05

57\_00\_4650 231000C$$ 52\_01 [NONE] [NONE] -10,026.82

57\_00\_0500 498200DAF [ICP NONE] [NONE] [NONE] -9,861.97

57\_00\_0525 488100DB$ [ICP NONE] [NONE] [NONE] -6,709.10

57\_00\_4650 231000F$$ 21 [NONE] [NONE] -4,498.21

57\_00\_4650 578000F$$ 20 [NONE] [NONE] -3,768.07

57\_00\_4650 520000FXA 14 BG13 [NONE] -3,728.36

57\_00\_4650 231000C$$ 67\_00 [NONE] [NONE] -3,317.85

57\_00\_0515 211000F$A 47 BG13 [NONE] -3,066.09

57\_00\_4650 131000F$A 12 [NONE] [NONE] -2,815.73

57\_00\_4650 231000F$$ 47 [NONE] [NONE] -2,496.48

57\_00\_0515 640000N$$ [ICP NONE] BG13 [NONE] -2,335.13

57\_00\_0525 672000N$$ [ICP NONE] BG13 [NONE] -1,868.97

57\_00\_4650 211000C$A 63\_00 [NONE] [NONE] -1,727.88

57\_00\_0500 211000F$A 24 BG13 [NONE] -1,154.00

57\_00\_0500 488100DB$ [ICP NONE] [NONE] [NONE] -986.4

57\_00\_4650 211000F$A 20 BG13 [NONE] -805

57\_00\_0515 488100RA$ [ICP NONE] [NONE] [NONE] -495.84

57\_00\_0500 498200DBN [ICP NONE] [NONE] [NONE] -82.6

57\_00\_4650 211000C$A 53\_00 [NONE] [NONE] -58.54

57\_00\_0515 490100RA$ [ICP NONE] [NONE] [NONE] -2

57\_00\_0525 141000N$$ [ICP NONE] [NONE] [NONE] 66

57\_00\_0500 141000N$$ [ICP NONE] [NONE] [NONE] 76.19

57\_00\_4650 610000C$$ 53\_00 BG13 [NONE] 234.25

57\_00\_0500 131000N$A [ICP NONE] [NONE] [NONE] 1,001.74

57\_00\_4650 141000C$$ 53\_00 [NONE] [NONE] 1,079.38

57\_00\_0525 633000N$A [ICP NONE] BG13 [NONE] 1,524.90

57\_00\_0515 610000F$$ 47 BG13 [NONE] 2,037.13

57\_00\_0513 610000F$$ 20 BG13 Earmark 2,184.00

57\_00\_0513 610000F$$ 47 BG13 Earmark 2,269.52

57\_00\_4650 211000F$A 24 BG13 [NONE] 2,674.00

57\_00\_4650 610000F$$ 12 BG13 [NONE] 2,853.06

57\_00\_0515 131000N$A [ICP NONE] [NONE] [NONE] 2,955.81

57\_00\_4650 131000F$A 14 [NONE] [NONE] 3,728.36

57\_00\_4650 673000F$$ 20 BG13 [NONE] 3,768.07

57\_00\_4650 610000F$$ 93 BG13 [NONE] 3,982.21

57\_00\_4650 189000$$$ [ICP NONE] [NONE] [NONE] 5,968.00

57\_00\_4650 610000C$$ 55\_00 BG13 [NONE] 7,133.93

57\_00\_0525 610000F$$ 47 BG13 [NONE] 274.32

57\_00\_0513 633000N$A [ICP NONE] BG13 Earmark 444.79

57\_00\_0513 497200R$N [ICP NONE] [NONE] Earmark 474.39

57\_00\_4650 610000F$$ 20 BG13 [NONE] 560

57\_00\_0515 610000F$$ 24 BG13 [NONE] 660

57\_00\_4650 199000N$$ [ICP NONE] [NONE] [NONE] 856.01

57\_00\_4650 131000F$A 21 [NONE] [NONE] 7,499.83

57\_00\_4650 141000C$$ 55\_00 [NONE] [NONE] 8,057.50

57\_00\_4650 131000F$A 61 [NONE] [NONE] 9,171.92

57\_00\_4650 131000C$A 52\_01 [NONE] [NONE] 9,468.33

57\_00\_0500 610000F$$ 15 BG13 [NONE] 11,947.74

57\_00\_4650 610000C$$ 63\_00 BG13 [NONE] 13,018.08

57\_00\_4650 131000F$A 47 [NONE] [NONE] 16,227.35

57\_00\_0513 640000N$$ [ICP NONE] BG13 Earmark 16,452.54

57\_00\_4650 610000C$$ 59\_00 BG13 [NONE] 17,996.33

57\_00\_0513 610000F$$ 15 BG13 Earmark 18,652.13

57\_00\_0513 497100R$$ [ICP NONE] [NONE] Earmark 19,225.58

57\_00\_0525 610000F$$ 24 BG13 [NONE] 20,869.00

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57\_00\_1099 532000NTS [ICP None] [None] [None] -9,363.17

57\_00\_1099 599000GTS 99 [None] [None] 13,963.01

57\_00\_1099 599100GTS 99 [None] [None] -4,599.84

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57\_00\_0515 610000F$$ 15 BG13 [NONE] 309,289.43

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57\_00\_0500 610000F$$ 20 BG13 [NONE] 325,675.40

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57\_00\_0525 445000D$$ [ICP NONE] [NONE] [NONE] -1,480,523.60

57\_00\_0525 331000$$$ [ICP NONE] [NONE] [NONE] -1,350,166.00

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57\_00\_4650 231000F$$ 80 [NONE] [NONE] -1,257,740.73

57\_00\_0500 310200F$$ 525 [NONE] [NONE] -1,250,000.00

57\_00\_4650 211000C$A 54\_00 [NONE] [NONE] -1,123,626.66

57\_00\_4650 222500F$$ 16 [NONE] [NONE] -1,111,607.60

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57\_00\_4650 231000F$$ 49 [NONE] [NONE] -1,022,982.75

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57\_00\_0515 445000D$$ [ICP NONE] [NONE] [NONE] -867,990.39

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57\_00\_3220 599000GTS 99 [None] [None] 32,014.49

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57\_00\_0500 570000G$$ 99 [NONE] [NONE] -497,404,391.95

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57\_00\_4650 520000FXA 20 BG13 [NONE] -519,457.05

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57\_00\_4650 610000F$$ 47 BG13 [NONE] 1,693,900.65

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57\_00\_4650 490200RBN [ICP NONE] [NONE] [NONE] -128,041,167.82

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57\_00\_4650 131000C$A 51\_02 [NONE] [NONE] 1,958,740.61

57\_00\_0525 310600G$$ 99 [NONE] [NONE] 2,000,000.00

57\_00\_4650 131000F$A 467 [NONE] [NONE] 2,104,229.53

# **XVIII Exhibit 5, Summary of Financial Statement Footnotes**

## Financial statement footnotes in Forms that require bureau input

FBT: Fund Balance with Treasury

INVEST: Investments in Treasury Securities, Net

MONETARY: Cash and Other Monetary Assets

INVENTOR: Inventory, Material, and Supplies

NOENTITY: Non-Entity Assets

DEBT: Debt to Treasury

LIAB\_BUR: Other Liabilities – Bureau

CLEANUP: Environmental Cleanup Costs Liabilities

AC\_LEASE Assets under Capital Leases

CAPLEASE: Future Payments Due under Capital Leases

OP\_LEASE: Operating Leases

LIABNTGL: Liabilities Not Covered by Budgetary Resources, by Fund Group, and by SGL (data is required to be entered at the fund group level by SGL account, e.g., for each fund group and for each SGL account)

LONGCOMM: Commitments and Contingencies

UDO: Undelivered Orders at the End of the Period

PPE Recon General Property, Plant, and Equipment Recon, Net

**The following financial statement footnotes in Forms require NOAA’s input only:**

PPE: General Property, Plant and Equipment, Net

FECALIAB: Actuarial FECA Liability and NOAA Corps Employee Retirement Benefits Liabilities

**The following financial statement footnote in Forms requires NTIS’, and NTIA input only:**

OTHRASST: Other Assets

Note: All the above Forms have also been created as separate reports, which are for printing and review purposes. The Forms are for data entry.

**Financial statement footnotes that are generated by HFM data**

BS\_FBWT: FBWT by Fund Type

FBT\_SUP: Fund Bal. w/ Treasury – Supporting Rep.

ACCT\_REC: Accounts Receivable, Net

LIAB\_DOC: Other Liabilities – DOC level report

APPORTMT: Apportionment Categories of Obligations Incurred

**Other Financial Tie Point Reports not in FS Books**

FBTSBR1: FBWT Footnote – Unobligated Bal. vs. SBR Data

FBTSBR2: FBWT Footnote – Obligated Bal. vs. SBR Data

NONENT1: TB Query Non-Ent. FBWT, AR vs. SGL 298000FS

NONENT2: Non-Ent Assets Footnote Query Intragov. AR

**Financial Statement Footnotes Data that Require Manual Data Submissions** (Outside of HFM, e.g., Excel spreadsheets)**:** See FY 2021/2022 Financial Statements Guidance Attachment A, *Financial Reporting*

1. **Summary of Intragovernmental Fiduciary Confirmation Reports**

Bureaus are required to enter the OPM confirmation data into the following forms, which are included in the **Quarterly Bureau** report folder:

TIE\_OPM: Office of Personnel Management Confirmation Data

DOLQCONF: Department of Labor Confirmation Data

Bureaus do not have to enter data into the following reports:

DOL\_DOC: Department of Labor Confirmation Supporting Report

OPM\_CONF: Office of Personnel Management Confirmation Supporting Report

BPD\_CONF: Bureau of Fiscal Service Confirmation Supporting Report

1. **Summary of Other Quarterly Required Data**

Bureaus are required to enter data into the following Forms (Quarterly Bureau folder):

SF133NEWFMT: Quarterly SF 133s Data Input and SBR vs SF 133s Comparison Report

IMPROPERPAY: Quarterly Improper Payments Data by Category

ERRUNSUCCEFT1: Quarterly Unsuccessful EFT Payments Due to Wrong EFT Data (Where the Funds Were Returned and Deposited Back to Bureau)