Chapter 4700

AGENCY REPORTING REQUIREMENTS FOR THE FINANCIAL REPORT OF THE UNITED STATES GOVERNMENT


This TFM chapter does not include all reporting requirements for GTAS. Additional information can be found on the GTAS website.

Section 4701—Scope and Applicability

All agencies must provide Fiscal Service with the required fiscal year-end data that is used to prepare the FR. All Significant Entities (see Appendix 5a) must review their reclassified financial statements prepared in accordance with United States Standard General Ledger (USSGL) TFM Supplement guidance as well as trading partner data populated by GTAS and must submit their notes and other data via GFRS. Please note that agency data reported in GFRS must be consistent with the agency’s audited financial statements, as well as the agency GTAS ATB submission. All entities (Significant or Other) must submit GTAS ATB data and must complete GFRS FR Notes and Other FR Data.

GTAS and GFRS use a Closing Package methodology developed to:

- capture agency’s Closing Package information and link the agency’s comparative, audited consolidated, department-level financial statements to the FR, and
- resolve material weaknesses identified by the Government Accountability Office (GAO).

The Chief Financial Officer (CFO) or CFO’s designee of each Significant Entity must review their reclassified financial statements as well as trading partner data populated by GTAS. Fiscal Service will send a data call to the 39 Significant Entities, and select Other Entities, requesting the agencies designate the certifying officials for various required year-end functions. These functions include, but are not limited to, approval of the Closing Package, journal vouchers, and intragovernmental certifications. Significant Entities must prepare and submit their notes and other data via GFRS at the agency level and must verify its consistency with the comparative, audited consolidated, department-level financial statements. The Inspector General (IG) of each Significant Entity must provide an opinion on the Closing Package data populated by GTAS and entered by the CFO into GFRS, as to its consistency with the comparative, audited
consolidated, department-level financial statements. Significant Entities with a year-end other than September 30 are subject to alternate audit procedures as outlined in Subsection 4705.45.

Agencies (Significant Entities and Other Entities) must submit pre-closing GTAS ATB via the GTAS application. Entities must submit their GTAS ATB at the Treasury Account Symbol (TAS) level using proprietary and budgetary USSGL accounts (see the USSGL website for fiscal year (FY) 2018 reporting).

Fiscal Service compiles the information from the GTAS submissions for all entities into a set of reclassified financial statements that are included in the consolidated FR. All entities must prepare and submit FR note data in GFRS, based on the amounts from the reclassified financial statements compiled in GTAS applications.

Reporting requirements in this chapter are grouped as follows:

- Section 4705 includes Closing Package requirements,
- Section 4706 includes intragovernmental requirements, and
- Section 4707 includes GTAS requirements.

Section 4701.10—Reporting Entity

Purpose

To provide the Federal Accounting Standards Advisory Board’s (FASAB) Statements of Federal Financial Accounting Standards (SFFAS) No. 47, Reporting Entity determinations received by the entities, reviewed by the Working Group, and approved by the SFFAS No. 47 Steering Committee. The determinations are listed in Appendix 5b (Consolidated Entities included in the governmentwide General Purpose Federal Financial Reports (GPFFR), Disclosure Entities included in the governmentwide GPFFR, and Related Party). Additional GFRS reporting guidance is provided for agencies with a determination of disclosure or related party in Note 30 of Appendix 3 and 3a.

Background

SFFAS No. 47 was published in December of 2014 effective for the periods beginning after September 30, 2017. Treasury, along with the SFFAS No. 47 Working Group (Working Group) and Steering Committee, has been engaged in achieving a successful implementation. A questionnaire was designed by compiling the key deciding factors throughout FASAB Standard No. 47, and listing them in branch logic sequence. The document referenced the corresponding paragraphs in SFFAS No. 47 with each question. The questionnaire asked for the component reporting entity to be identified. Upon completion of the survey, the agency was led to a reporting determination of consolidation entity (included in the governmentwide GPFFR), disclosure entity (included in the governmentwide GPFFR), related party, or not required to report.

The SFFAS No. 47 questionnaire was distributed through email between August 2015 and March 2016. Multiple requests were emailed. If an agency did not respond, the Working Group made a determination for the agency and emailed the agency a completed survey. The Working Group only asked for a negative confirmation of the survey determination. All surveys were reviewed by the Working Group and Steering Committee and discrepancies were addressed.

The survey supported the following determinations:

- **Component Reporting Entity**—is used broadly to refer to a reporting entity within a larger
reporting entity. Examples of component reporting entities include organizations such as executive departments, independent agencies, government corporations, legislative agencies, and federal courts. Component reporting entities would also include sub-components (those components included in the GPFFR of a larger component reporting entity) that may themselves prepare GPFFRs. An example would be a bureau that is within a larger department that prepares its own stand-alone GPFFR.

- **Consolidation Entity included in the governmentwide GPFFR**—is an organization that should be consolidated in the financial statements based on the assessment of “(a) is financed through taxes and other non-exchange revenues (b) is governed by the Congress and/or the President (c) imposes or may impose risks and rewards to the federal government and (d) provides goods and services on a non-market basis.” It would also include organizations that would result in misleading or incomplete financial statements if excluded.

- **Disclosure Entity included in the governmentwide GPFFR**—is an organization with a greater degree of autonomy with the federal government than a consolidation entity.

- **Related Party**—Organizations are considered to be a related party in the GPFFR if the existing relationship or one party to the existing relationship, and has the ability to exercise significant influence over the other party’s policy decisions. Relationship of such significance that they would be misleading to exclude (such as relationships considered for inclusion under consolidation/disclosure, but determined not to meet the inclusion principles). Agencies should consider Government Sponsored Enterprises (GSE) and organizations wherein the federal government has agreed to ongoing or contingent financial support to accomplish objectives, for potential related party relationships.

The top down approach was used to identify entity determinations from a governmentwide perspective. Each component entity should perform an agency review to validate proper reporting at the agency level. For assistance in an agency level review, please contact Fiscal Service at financial.reports@fiscal.treasury.gov to receive the SFFAS No. 47 Agency Analysis Excel workbook.

Notify Fiscal Service immediately if agency analysis results in a determination(s) that differs from those outlined in Appendix 5b, and include the basis for determination.

**Procedure/Requirements**

Agencies should report information based on the SFFAS No. 47 determination. The determinations are available in Appendix 5a and 5b and will be used to report Appendix A: Reporting Entity of the Financial Report of the United States Government.

An agency with the determination of consolidation will provide general ledger account balances in GTAS, unless other means are determined for financial reporting. This data will flow to the face of the governmentwide statements presented in the FR.

SFFAS No. 34 recognizes that some federal reporting entities prepare and publish financial reports pursuant to the accounting and reporting standards issued by the Financial Accounting Standards Board (FASB). SFFAS No. 34 provides that GPFFRs prepared in conformity with accounting standards issued by the FASB also may be regarded as in conformity with generally accepted accounting principles (GAAP). Consolidation entities (that is, the consolidated governmentwide reporting entity or a consolidated component reporting entity) may consolidate component or sub-component reporting entity financial statements prepared in accordance with SFFAS No. 34 without conversion for any differences in accounting policies among the organizations.

Agencies with a determination of disclosure or related party (see Appendix 5b) will continue to report Treasury Accounting Symbols (TAS), if applicable, but when utilizing the disclosure or related party TAS
transactions must be processed as non-federal (N). This information is reported by the consolidation entities and not a direct report by the disclosure or related party. Therefore, if the agency has a relationship with a disclosure entity included in the governmentwide GPFFR or related party, make sure to report the federal or non-federal designation as non-federal. Financial information for disclosure entities and related party entities, if available, will be provided in GFRS Note 30, Disclosures and Related Parties.

Section 4702—Authority

Section 405 of the Government Management Reform Act of 1994 [31 U.S.C. 331(e)(1)] requires that the Secretary of the Treasury annually prepare and submit to the President and the Congress an audited financial statement for the preceding FY. This statement must cover all accounts and associated activities of the executive branch of the federal government. Section 114(a) of the Budget and Accounting Procedures Act of 1950 [31 U.S.C. 3513(a)] requires each executive branch agency to furnish financial and operational information as the Secretary of the Treasury may stipulate.

Treasury and OMB consolidate the legislative and judicial branches in the consolidated financial statements as well. To ensure that all material amounts across the three branches of government are accounted for, Fiscal Service uses the data submitted in GTAS plus records supported journal vouchers based on audited financial statements, as well as the authoritative data from the Central Accounting Reporting System (CARS).

Section 4703—Definition of Terms

Active Treasury Account Symbol (TAS)—Any TAS, regardless of balances or transaction activity, that has a TAS status of “U-Unexpired” or “E-Expired.” Exceptions include situations such as available receipt accounts (balances are rolled into the expenditure main account), TAS in the 7XXX main account series (not brought into the GTAS SMAF), and TAS that should have canceled but did not due to outstanding balances or other issues.

Adjusted Trial Balance (ATB)—This is a list of USSGL accounts with attributes and pre-closing adjusted balances prepared at a specified date (i.e., year-end). Agencies submit GTAS ATB, by TAS which includes USSGL accounts with attributes. The USSGL account balances should reflect pre-closing adjusting entries. The total sum of the debit balances must equal the total sum of the credit balances in the ATB per TAS. Agencies must include the required attributes with the appropriate USSGL accounts (see the USSGL website for FY 2018 reporting requirements).

Agency—Refers to the reporting entities for inclusion in the FR. “Agency,” “department,” and “entity” are used interchangeably, unless otherwise noted (see Appendix 5a and 5b).

Agency Identifier (AID)—Three-digit code of the component Treasury Account Symbol (TAS) format. The code is assigned based on the language in the legislation that established the TAS. AID does not necessarily indicate reporting agency responsibility, which is denoted by the FR Entity.

Attribute—A modifier that further describes a USSGL account to meet a specific reporting requirement. Agencies capture this information at the transaction level. The USSGL website contains applicable GTAS attributes for FY 2018 reporting.

Budget Subfunction Code (BSF)—A three-digit code that classifies budget resources by function and subfunction. It groups budget authority and outlays of budget and off-budget federal entities in terms of the national needs being addressed. For a complete list of BSF codes, see the Office of Management and
Budget's (OMB) website.

**Business Event Type Code (BETC)**—Up to an eight-character code that indicates the type of activity being reported (borrowing, repayment, offsetting collection, receipt, disbursement, etc.). It is used in combination with the TAS to determine the transaction effect on the Fund Balance with Treasury.

**Calendar Year-end Entity**—Entities that operate on a calendar year basis that are considered significant to the FR if they have a line item or note disclosure that is equal to or greater than $1 billion, but are only required to have audit assurance on line items or note disclosures that contribute to the top 95% of the total FR line item data.

**Central Accounting Reporting System (CARS)**—The Bureau of the Fiscal Service’s central accounting reporting system for budget execution, accountability, and cash/other asset management as reported by federal program agencies.

**Closing Package**—This methodology links agencies’ comparative, audited consolidated, department-level financial statements to the FR. The Closing Package is the data submitted by each Significant Entity for inclusion in the FR.

**Fiduciary Fund Accounts**—The Statement of Federal Financial Accounting Standards (SFFAS) No. 31, *Accounting for Fiduciary Activities* defines a fiduciary activity as “activity a federal entity collects or receives and subsequently manages, protects, accounts for, invests, and/or disposes of cash or other assets in which non-federal individuals or entities (or “non-federal parties”) have an ownership interest that the federal government must uphold. Non-federal parties must have an ownership interest in cash or other assets held by the federal entity under provision of law, regulation, or other fiduciary arrangement. The ownership interest must be enforceable against the federal government. Judicial remedies must be available for the breach of the fiduciary obligation.”

Treasury Account Symbols that are designated as fiduciary, per SFFAS No. 31, should be reported as non-federal. Please note that most fiduciary funds are Deposit Funds.

**Fiduciary Transactions**—Intragovernmental transactions that consist of Fiscal Service investments and borrowings; Federal Financing Bank (FFB) borrowings; Department of Labor (DOL) Federal Employees’ Compensation Act (FECA) transactions; and Office of Personnel Management (OPM) employee benefit transactions.

It is noted the word “fiduciary” is used in a different context than used in Statements of Federal Financial Accounting Standards (SFFAS) No. 31, *Accounting for Fiduciary Activities*, discussed in subsection 4705.20d.

**Financial Reporting Entity Code (FR Entity)**—A four-digit code representing individual entities in both GTAS and GFRS that denotes reporting responsibility for agency financial statements, Adjusted Trial Balance data, Material Difference Explanations in GTAS, and the Closing Package submissions in GTAS and GFRS.

**General Fund Receipt Account**—A receipt account credited with all funds from collections that are not identified by law for another account for a specific purpose. These collections are presented in the President’s *Budget of the United States Government* as either governmental (budget) receipts or offsetting receipts. These include taxes, customs duties, and miscellaneous receipts. There are numerous General Fund Receipt Accounts that are described in the *Federal Account Symbols and Titles (FAST) Book*. See
General Purpose Federal Financial Reports (GPFFR)—Used as a generic term to refer to the report that contains the reporting entity's financial statements which are prepared pursuant to generally accepted accounting principles. In the federal government, the report for the U.S. Governmentwide reporting entity is known as the consolidated Financial Report of the U.S. Government. For component reporting entities, it is usually included in the Performance and Accountability Report (PAR), the Agency Financial Report (AFR), or the annual management report.

Governmentwide Financial Report System (GFRS)—GFRS is an application used to collect Closing Package information from populated reclassified financial statements from GTAS and Federal Program Agencies (FPAs).

Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS)—GTAS is used by agencies to submit a pre-closing ATB for proprietary and budgetary data simultaneously in one bulk file submission.

The GTAS Super Master Account File (SMAF)—The SMAF contains the valid TAS balances and attributes used for budgetary and proprietary ATB submissions. See the GTAS website for more information.

Intradepartmental Balance—This USSGL account balance results from a transaction between trading partners in the same department/agency.

Intragovernmental Transactions/Balances—These transactions or balances result from business activities conducted by two different federal government entities included in the FR.

Non-fiduciary Transactions—Consists of intragovernmental Buy/Sell (reimbursable/exchange) transactions, transfers, General Fund of the U.S. Government (General Fund) transactions, and non-Treasury investment transactions (see subsection 4706.25).

Non-reciprocat ing (Z)—An attribute of a USSGL account balance that results from transactions that are intragovernmental but no reciprocal balances will be reported by another federal entity.

Other Entities—Entities other than Significant Entities. See Appendix 5a and 5b for a complete listing. The complete list can also be found in Appendix A of the FR as Additional Entities/Funds.

Probable Likelihood of Loss—This term implies that the future event or events are more likely than not to occur, with the exceptions of pending or threatened litigation and unasserted claims. For pending or threatened litigation and unasserted claims, the future confirming event or events are likely to occur. If a negative outcome is probable, the agency must record a liability on its books for the estimated amount of loss. The estimated liability may be a specific amount or a range of amounts. If some amount within the range is a better estimate than any other amount within the range, then the agency should recognize that amount as a liability and should disclose the range of possible loss as well as the nature of the contingency in its financial statement notes. If no amount within the range is a better estimate than any other amount, then the agency should recognize the minimum amount in the range as a liability and should disclose the range and a description of the nature of the contingency in its financial statement notes. See Federal Accounting Standards Advisory Board (FASAB) SFFAS Nos. 5 and 12.

Reasonably Possible Likelihood of Loss—This term implies that the chance of the future event or events
occurring is more than remote but less than probable. If it is reasonably possible that the agency will incur a loss, the agency must disclose the nature of the contingency and an estimate of the possible liability, an estimate of the range of the possible liability, or a statement that such an estimate cannot be made (see SFFAS Nos. 5 and 12).

Reciprocal Category (RC)—This is a set of reclassified financial statement federal line items or a grouping of USSGLs. The set is used to perform eliminations at the governmentwide level (see subsection 4705 and Appendices 6 and 7).

Reclassified Financial Statement—This is a standardized agency financial statement format used across the government. GTAS will crosswalk the GTAS ATB data to the Closing Package reclassified financial statement line items based on the USSGL crosswalks. The statements are system-generated using GTAS ATB data.

Remote Likelihood of Loss—This term implies that the chance of the future event or events occurring is slight. If only a remote chance of loss is possible, the agency need not record a liability nor provide a note disclosure (see SFFAS Nos. 5 and 12).

Reporting Entity—Reporting entities are organizations that issue a General Purpose Federal Financial Report (GPFFR) because either there is a statutory or administrative requirement to prepare a GPFFR, or they choose to prepare one. The term “reporting entity” may refer to either the governmentwide reporting entity or a component reporting entity.

Guidance for what organization should be reported upon by a reporting entity is in the SFFAS No. 47, Reporting Entity and Section 4701.10 of TFM Voloume I, Part 2, Chapter 4700, which is effective for the current FY 2018.

Reporting Type Code—A Treasury Account Symbol (TAS) is either designated as E-Dedicated Collections, F-Fiduciary, or U-Undesignated by Treasury in both CARS and GTAS. If the fund is designated as E it is consolidated in the Financial Report of the U. S. Government (Financial Report) and it is also designated as part of the Funds from Dedicated Collections footnote. If the fund is designated as F it is not consolidated in the Financial Report and it is only included in the Fiduciary Activities footnote. If the fund is designated as U it is consolidated in the Financial Report and included in all applicable footnotes.

Significant Entities—These entities consist of the CFO Act entities and additional entities identified by Treasury that are material to the FR. Entities are deemed material to the FR if they have data that feeds to Closing Package statement line items or note disclosures that are greater than $1 billion. See Appendix 5a for the complete list of Significant Entities.

Special Fund Receipt Accounts—Receipt accounts credited with funds from collections that are identified by law but included in the federal funds group rather than classified as trust fund collections. These collections are presented in the President’s Budget as either governmental (budget) receipts or offsetting receipts.

Suspense Accounts—Agencies use these accounts to temporarily hold collections and in certain suspense accounts, to hold disbursements. They use these accounts pending clearance to the applicable receipt or expenditure account in the budget. An “F” preceding the last four digits of the fund symbol identifies a suspense account.

Trading Partner Agency Identifier (TPAID)—The three-digit bulk file attribute used to identify the reporting
agency’s trading partner (see Appendix 5a and 5b).

**Trading Partner (TP)**—An agency, department, or federal entity that is party to intragovernmental transactions with another agency, department, or federal agency.

**Trading Partner Code**—The bulk file attribute used to identify the trading partner agency (see Appendix 5a and 5b). This consists of the Trading Partner Agency Identifier (TPAID) and the Trading Partner Main Account (TPMA).

**Trading Partner Main Account (TPMA)**—The four-digit bulk file attribute used in conjunction with the Trading Partner Agency Identifier (TPAID) to identify the reporting agency’s trading partner.

**Treasury Account Symbol (TAS)**—An identification code assigned by the Department of the Treasury. TAS represents individual appropriations, receipts, and other fund accounts.

**Treasury Appropriation Fund Symbol (TAFS)**—This combination of numbers denotes the responsible agency, period of availability, and fund classification according to a prescribed system of account classification and identification. A TAFS is a subset of TAS. A TAFS has budgetary USSGL accounts and is used to report budgetary authority.

**United States Standard General Ledger (USSGL) Data**—The USSGL Supplement Part 2 to the TFM provides a uniform Chart of Accounts and technical guidance to be used in standardizing federal agency accounting. See the [USSGL](#) website for more information.

**Section 4704—FR Reporting and Submission Dates**

See Figure 2 for the FR reporting and submission dates regarding GTAS, GFRS, intragovernmental activity/transactions, legal representation letters, management representation letters, and subsequent events.

**4704.10—Third Quarter Reporting (Unaudited Financial Statements and Notes)**

The purpose of these submissions is to enable Fiscal Service to conduct preliminary analysis on agency data to facilitate preparation of the FR.

 Agencies must submit unaudited interim financial statements **21 business days after the end of third quarter**. Agencies must submit unaudited notes (and may also, but are not required to, submit other supplemental disclosure information, e.g. RSI, RSSI, OI) **45 business days after the end of third quarter**. All applicable documents are transmitted through [MAX.gov](#). Based on data availability, agencies may request alternate deadlines or may provide preliminary, place-holder (for example, prior-year) or pro forma information. Note and supplemental information may also be transmitted directly to Fiscal Service in accordance with Fiscal Service requests. Fiscal Service will also be requiring agencies’ assistance with completing the analysis of notes that present a greater risk of failing to meet the prescribed disclosure requirements. Examples of these notes are:

- Cash and Other Monetary Assets,
- Loans Receivable and Loan Guarantees,
- Government Sponsored Enterprises,
- Federal Debt Securities Held by the Public and Accrued Interest,
- Other Liabilities,
Federal Employee and Veteran Benefits Payable,
- Contingencies,
- Social Insurance,
- Inventories and Related Properties,
- Property, Plant, and Equipment,
- Disclosure Entities and Related Parties, and
- Tax Expenditures.

Agencies should submit to Fiscal Service contact information for internal representatives who are considered technical experts in the subject matter areas listed above, and will be the point of contact for close collaboration throughout interim analysis and preparation of the FR. Contact information (name, phone number, email address, and subject matter area(s) of expertise) should be submitted to Fiscal Service at financial.reports@fiscal.treasury.gov no later than 21 business days after the end of the third quarter. Fiscal Service will provide the agency technical experts as identified by the agency the Significant Disclosures template, a copy of the final published version of the above listed note(s) from the prior-year FR (Word document), as well as auditor comments on each note (if applicable) received throughout the prior-year FR preparation process. Agency technical experts are required to provide feedback on the Significant Disclosures template on items of significance that occurred during the FY that should be carefully considered by Fiscal Service for disclosure in the FR during its analysis and compilation process. In addition, agencies are required to provide current-year updates, i.e., changes to existing wording, addition of new material information, etc., to the prior-year note Word document using the Track Changes feature in Microsoft Word. Auditor comments received on the above notes listed during the prior-year FR preparation process are provided to agency technical experts to use as a guide for understanding auditor perspectives and expectations during review of the FR. The intention is to use this understanding to resolve in advance any issues for the current FY that can be anticipated based on auditor feedback on prior-year disclosures in the FR. Agency participation in this collaboration initiative will be measured on agency fifth quarter scorecards for the current FY. Agencies should be aware that Fiscal Service will resend items noted above as a follow up within one week of closure of the GFRS window, and the requirements will be the same as the third quarter collaboration process.

Section 4705—Closing Package Requirements

The Closing Package methodology links agencies’ comparative, audited consolidated, department-level financial statements to the FR. The Closing Package is the data submitted by each Significant Entity for inclusion in the FR.

Significant Entities must:

- Submit a GTAS ATB. GTAS will crosswalk the ATB data to populate a Reclassified Balance Sheet, Statement of Net Cost, and Statement of Operations and Changes in Net Position line items using the USSGL Reclassified Crosswalk. These reclassified financial statement lines need to be verified by agencies in GTAS and GFRS (refer to Figure 1 for report names). Statements of Social Insurance information and the Statement of Changes in Social Insurance Amounts are reported in GFRS Module GF006; FR Notes (see Figure 1 and refer to subsection 4705.20 for details). Reference the Reclassified Crosswalks on the USSGL website for additional guidance.

Significant Entities and their auditors should review the 5th quarter Scorecard to determine if a prior-year journal voucher was processed. If so, then the Significant Entity should identify the reason for the journal voucher as well as how to prevent the adjustment in the current year.
Additionally, Significant Entities and their auditors should review any prior-year non-IGT journal vouchers Treasury processed on their data and identify the reason for the journal voucher as well as how to prevent the adjustment in the current year.

**Note:** The Statements of Social Insurance and the Statement of Changes in Social Insurance Amounts are part of the basic financial statements to which the IG of the Significant Entity, if applicable, must provide an opinion as to its consistency with the comparative, audited consolidated, department-level financial statements.

- List Closing Package line item amounts identified as federal (items to be eliminated in the governmentwide consolidation) by trading partner and amount (see Appendix 6).
- Report FR Notes information that is based on the Reclassified Balance Sheet line items. Also, report other FR Notes information that is required for the FR to meet FASAB standards (see Appendix 3).
- Report Other FR Data information that is not based on the Reclassified Balance Sheet line items. Examples of Other FR Data include required supplementary information, stewardship information, and social insurance. Also, report Other FR Data information that is required for the FR to meet FASAB standards (see Appendix 4).
- Complete the “AFR to CP Reconciliation Template” (see Appendix 2).
- Provide explanations for any data that has changed by Fiscal Service’s established threshold or more between previously reported FY and current FY that are equal to 10% and over $1 billion dollars. Explanations must clearly present the reason or justification for the change in data.
- Provide Fiscal Service with an electronic copy of the interim unaudited financial statements (the third-quarter financial statements), notes, RSI, RSSI, and OI, if the statements are not available on OMB’s MAX federal community website. Notify Fiscal Service of any additional updates to the financial statements as they are made available on MAX.gov website (see Section 4704.10).
- Intragovernmental Closing Package requirements can be found in Section 4706.

Contact Fiscal Service to determine the reporting procedures for any adjustments to the Closing Package data after November 16, 2018. For contact information, see the GFRS Contacts page.

**4705.10—GFRS Access**

**GFRS** requires a user ID and password or Personal Identify Verification (PIV) card.

For users who do not have a Treasury Enterprise ID (ISIM ID) and password, please visit the Fiscal Service Identity Manager website to self-enroll. Follow the enrollment instructions on the website to obtain your user ID and password. For more information on GFRS access, please contact a Treasury Support Center (TSC) agent at 877-440-9476, Option 1, and then Option 4 or send inquiries to GFRS@stls.frb.org.

**4705.15—Closing Package Reportable Data**

**4705.15a—The Closing Package**

Figure 1 depicts the Closing Package process. Fiscal Service uses the entities’ Closing Packages to prepare the FR.

All entities (Significant or Other) must submit GTAS ATB data to Fiscal Service as well as complete GFRS FR Notes and Other FR Data for FY reporting. Other Entities are not required to complete module GF008.
Completions and Approvals, and they are not subject to Section 4705.45-Audit Requirements in Closing Package. In addition, CFOs or designees, of the Significant Entities and Other Entities must respond in a timely manner to Fiscal Service’s request for concurrence with planned changes to entity submitted Financial Data, Notes to the FR Financial Statements, and Other FR Data. These requests are based on Fiscal Service’s review of entities’ submitted data for compliance with this chapter and conformity with entities’ general purpose financial statements.

Figure 1: Closing Package Process

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<tr>
<th>Reclassified Financial Statement</th>
<th>GFRS Module GF006</th>
<th>GFRS Module GF007</th>
<th>GFRS Module GF008</th>
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4705.15b—FR Notes

Both Significant Entities and Other Entities must submit FR Notes data through GFRS.

All entities submit FR Notes data based on the amounts from the reclassified financial statements, compiled in GFRS from ATB data submitted via GTAS. The reclassified financial statements are based on the Reclassified USSGL crosswalks and are populated by GTAS ATB data. See Appendix 3 for the format of the FR Notes.

Significant Entities and Other Entities submit FR Notes data based on the following:

- Amounts on selected Closing Package line items.
- The source of the data being reported for each note on the “Agency Notes” line. The entity must reference the source of the data for traceability to the notes source (that is, the particular location in the consolidated audited financial statements, specific worksheet). This must be detailed enough to provide an adequate audit trail. See Appendix 3 for details.
- Amounts of items based on disclosure standards (for example, dedicated collections, commitments, and contingencies). See Appendix 3 for the FR Notes requirements.

4705.15c—Federal Trading Partner Notes

Federal trading partners and amounts for each federal Closing Package line item reported based on the reclassified financial statements will be derived from GTAS ATB data. Amounts identified as federal should be net of intradepartmental eliminations with the following exceptions:

- For U.S. Office of Personnel Management only, intradepartmental imputed costs reported with a trading partner code of unknown, and
- Regular expenditure transfers from Trust Fund accounts and Fiduciary Fund accounts to other general appropriated funds.

Identifying the trading partner enables analysis and elimination of federal activity/balances based on
reciprocal categories at the governmentwide level. See Appendix 5a and 5b for a complete list of Agency Identifiers and FR entities.

All General Fund activity will be reported to the appropriate reclassified financial statement line within RC 30–RC 48 activities. The General Fund activity based on the USSGL and federal/non-federal attributes will be reported to the appropriate Closing Package line within RC 30–RC 48 (see Appendices 1, 6, and 7 for the appropriate reclassification of reclassified financial statement lines) using a federal/non-federal attribute domain value of “G.” See Appendix 9 for more details on transactions with the General Fund.

4705.15d—Other FR Data

Significant Entities and Other Entities must disclose information relating to “Other FR Data” as it applies to the entity. Other FR Data can include stewardship information, social insurance disclosures, and supplementary information, such as deferred maintenance. See Appendix 4 for the format of Other FR Data.

4705.20—Reclassification of Significant Entities’ Financial Statements

Significant Entities must submit GTAS ATB data. GTAS will then create the reclassified financial statements based on the USSGL crosswalks for the three reclassified financial statements. The USSGL crosswalks for the Balance Sheet, Statement of Net Cost, and Statement of Operations and Changes in Net Position can be found in the USSGL guidance (Section VI-Crosswalks to Reclassified Statements). Fiscal Service will provide each Significant Entity with the “AFR TO CP Reconciliation Template” via the GTAS website. Significant Entities must complete the template with amounts from their audited AFR as well as their reclassified reconciliation statements while providing explanations for any differences. Appendix 2 includes a description of how to reconcile between the GTAS ATB data and the reclassified financial statements to the agency audited financial statements. Auditors of the Significant Entities should review the completed “AFR to CP Reconciliation” to ensure that the information agrees with the Reclassified Financial Statements as well as the audited AFR, and that the explanations provided for the differences appear reasonable.

GFRS uses a normal balance concept. The normal balance is the regular balance of a line item and is either a debit or credit as determined by the account type selected. For example, an asset and a liability would carry a debit and a credit “normal” balance, respectively. All numbers must be entered as positive numbers in GFRS, unless the balance of that line is abnormal, then the amount is entered as a negative number. The normal balance attribute is used to determine the appropriate stored value of manually entered amounts.

Significant Entities report the line items on their financial statements based on what is most material and useful to them. These line items may not match line items in the Closing Package for several reasons. For example, the Closing Package line items may not apply to the entity, the amounts could be immaterial at the entity level, or the entity may find it useful to include more detail than the Closing Package reports. Agencies must submit ATB data to GTAS for the Closing Package lines, regardless of materiality.

4705.20a—Custodial Activity

SFFAS No. 7, paragraph 353, states:

Disposition of revenue to Other Entities: custodial transfers—Revenue, primarily non-exchange revenue, may be collected by an entity acting on behalf of the General Fund or another entity within the government on whose behalf it was collected. The collecting entity accounts for the disposition of revenue as part of its
custodial activity. These custodial transfers, by definition, do not affect the collecting entity’s net cost of operations or operating results, nor are they part of the reconciliation between its obligations and net cost of operations. (The receiving entity recognizes the revenue as non-exchange or exchange revenue depending on its nature, according to the applicable revenue standards.)

For exchange revenue with virtually no cost, see SFFAS No. 7, paragraph 140. The custodial revenue is reported by the collecting agency on the Statement of Custodial Activity or on the Custodial Activity Note.

However, for exchange revenue collected for others with related cost incurred, agencies should follow the guidance from SFFAS No. 7, paragraph 137, which states:

As a general rule, exchange revenue transferred to others must be offset against the collecting entity’s gross cost to determine its net cost of operations. Exchange revenue reduces the net cost of operations incurred by the entity in producing outputs, regardless of whether the entity keeps the exchange revenue for its own use or transfers it to another operating entity or the General Fund. Likewise, exchange revenue reduces the net cost of the entity’s operations to the taxpayer regardless of its disposition. Therefore, all exchange revenue related to the cost of operations must be deducted from gross cost to determine the net cost of operations for the entity.

It is noted that Buy/Sell transactions should never occur with the General Fund as they do not engage in exchange activity in the Buy/Sell subcategory.

Furthermore, SFFAS No. 7, paragraph 138, states:

Any exchange revenue that is transferred to others, however, does not affect the collecting entity’s net position. Therefore, as required by the standards for other financing sources, such exchange revenue is recognized as a transfer-out in calculating the entity’s operating results.

At the governmentwide level, these collections are recognized as revenue.

Significant Entities that report a Statement or Note on Custodial Activity in their comparative, audited consolidated, department-level financial statements reclassify exchange revenue without associated costs (virtually no cost), and non-exchange revenue from the Statement or Note on Custodial Activity to the Closing Package line items on the Statement of Operations and Changes in Net Position. From the Sources of Collections section of the Custodial Statement or Note (with the exception of customs duties, excise taxes, and taxes collected by the Department of the Treasury, the Department of Labor, and the Department of Homeland Security), reclassify all non-exchange revenue lines to “Other taxes and receipts” and exchange lines to ”Miscellaneous earned revenue.” From the Disposition of Collections section, reclassify all federal lines to “Other Budgetary Financing Sources” and non-federal lines to “Other taxes and receipts.”

Agencies must report the custodial revenue as non-federal “N” at the time of collection from the public (that is, the Sources of Collection section). The disposition of the custodial revenue to other federal agencies must be reported as federal “F” in the reclassified Statement of Net Cost or Statement of Operations and Changes in Net Position when reporting in GTAS or GFRS. Any federal agency receiving custodial revenue from the collecting agency must report this revenue as federal “F” in its reclassified Statement of Net Cost or Statement of Operations and Changes in Net Position when reporting in GTAS or GFRS. If the collecting agency retains a portion of the custodial revenue, the agency must report this revenue as non-federal, “N” at the time of collection from the public. If the revenue is transferred between intradepartmental funds, those transactions should be reported as federal “F” in its reclassified Statement of Net Cost or Statement of Operations and Changes in Net Position when reporting in GTAS or GFRS and must use its
own trading partner AID. The agency must ensure the amounts reported with its own trading partner AID 
eliminate appropriately.

If agencies have collections that do not meet Statement or Note on Custodial Activity reporting 
requirements, they should refer to the General Fund Receipt Account Guide on the USSGL website.

4705.20b—Funds From Dedicated Collections

Funds from dedicated collections are financed by specifically identified revenues, often supplemented by 
other financing sources, which remain available over time. These specifically identified revenues and other 
financing sources are required by statute to be used for designated activities, benefits, or purposes and 
must be accounted for separately from the government’s general revenues in accordance with SFFAS No. 
27 as amended by SFFAS No. 43. SFFAS No. 43 modified the definition of these funds by clarifying that at 
least one source of fund, external to the federal government, must exist for a fund to qualify as a fund from 
dedicated collections. SFFAS No. 43 also added an explicit exclusion for any fund established to account 
for pensions, other retirement benefits, other post-employment, or other benefits provided for federal 
employees (civilian and military).

At the governmentwide level, the U.S. Government Balance Sheet shows separately the portion of the net 
position attributable to funds from dedicated collections which can be presented as consolidated or 
combined (preferably combined) and labeled accordingly. The standard further requires the disclosure of 
condensed information on assets, liabilities, and net cost for all funds from dedicated collections. The 
disclosure may be presented as combined or consolidated (preferably combined) amount, and the 
presentation must be labeled accordingly. If an agency decides to present the Balance Sheet net position 
as consolidated, it may disclose a crosswalk from the consolidated to combined net position amounts in the 
Funds from Dedicated Collection Note. The crosswalk will be concurrence to process a journal voucher at 
the governmentwide level, converting the Balance Sheet net position from consolidated to combined.

Significant Entities must ensure that funds from dedicated collections are denoted on the SMAF in GTAS as 
an “E” for the Reporting Type Code. This will crosswalk the funds from dedicated collections amounts and 
avtivity to the applicable Closing Package line items. Additional note disclosure information on Funds from 
Dedicated Collections is required in the Closing Package, Appendix 3, and Note 22, to be completed by 
both Significant and Other Entities with activity from funds from dedicated collections. Agencies should 
report each fund from dedicated collections with a net position exceeding $5 billion (in absolute dollars) 
separately.

4705.20c—Criminal Debt

Criminal debt primarily consists of fines and restitution that result from a wide range of criminal activities, 
including domestic and international terrorism, drug trafficking, firearms activities, and white-collar fraud. 
When an individual is sentenced in a federal criminal case, the judge may order the defendant to pay 
certain financial obligations, which may include a case assessment, fine, restitution, penalty, bail bond 
forfeiture, or interest. The Department of Justice’s Executive Office for U.S. Attorneys (EOUSA) is 
responsible for establishing policies and procedures for the collection of criminal monetary penalties. The 
U.S. Attorneys are responsible for the enforcement of judgments, fines, penalties, and forfeitures imposed 
in their respective districts. There are 93 U.S. Attorneys stationed throughout the 50 states, Puerto Rico, 
the Virgin Islands, Guam, and the Northern Mariana Islands. The U.S. Attorneys publish the Annual 
Statistical Report that contains statistical tables displaying both national and district caseload data, covering 
the many priorities of the U.S. Attorneys in both criminal prosecution and civil litigation. The data supporting 
the Annual Statistical Report is obtained from the Department of Justice (Justice) Consolidated Debt
Collection System (CDCS). The CDCS is the system of record for debts being collected by Justice on behalf of others, including federal agencies. The system is used by the U.S. Attorneys’ Offices, Justice’s other litigating divisions, and contracted Private Counsel Offices to monitor and track delinquent civil and criminal debts owed to the federal government. The funds collected in federal restitution are disbursed back to the appropriate federal agencies, while funds collected in bond forfeitures, fines and assessments are deposited into the Crime Victims Fund. Funds collected from penalties and certain costs are deposited in the General Fund of the U.S. Government. The U.S. Courts assist Justice with the receipt and distribution of financial obligations ordered in a criminal judgment and serve as a conduit between the defendant and Justice. The majority of payments made to satisfy criminal restitution are received at the Clerk of Court offices. The Clerk of Court offices have the payee details from the criminal judgment to ensure proper disbursement of payments.

Non-exchange revenues include income taxes, excise taxes, employment taxes, duties, fines, penalties, and other inflows of resources arising from the government’s power to demand payments from the public. Non-exchange revenue should be recognized when a specifically identifiable, legally enforceable claim to resources arises, to the extent that collection is probable (more likely than not) and the amount is reasonably estimable (SFFAS No. 7, par. 48). For accounts receivable resulting from non-exchange transactions, recognition is based on the completion of the assessment process that establishes an identifiable, legally enforceable claim to cash or other assets (SFFAS No. 7, par. 53). Assessments recognized as accounts receivable include court actions determining an assessment (SFFAS No. 7, par. 54). Federal accounting standards require that an allowance for uncollectible amounts be established to reduce the gross amount of receivables to its net realizable value (SFFAS No. 1, par. 45).

Public Access to Court Electronic Records (PACER) is an electronic public access service that allows registered users to obtain case and docket information online from federal appellate, district, and bankruptcy courts. The Judgment in a Criminal Case form issued by a court is a public record filed with the Clerk of Courts. The criminal judgment form and related case documents can be obtained via PACER. The Judgment in a Criminal Case form includes a schedule for Criminal Monetary Penalties, which details if any assessments, fines, or restitution have been established in the final judgment in a criminal case, and lists the payees and amount of restitution ordered for each payee. This schedule also indicates if the fine or restitution are subject to interest. The Judgment in a Criminal Case form also includes the Schedule of Payments, which lists the specific details as to when payments are to commence and the frequency of when payments are due. When a federal agency is listed as a payee in the Judgment in a Criminal Case form, the legally enforceable claim to cash or other assets is established.

Significant Entities and Other Entities that are owed restitution as the result of a judgment in a criminal case are required to complete supplemental information in GFRS Module GF006, FR Notes (see Appendix 3, Note 3).

4705.20d—Social Insurance

The Statements of Social Insurance and the Statement of Changes in Social Insurance Amounts are required by SFFAS Nos. 17, 25, 26, 28, and 37 to be presented as a basic financial statement. Agencies provide the Statements of Social Insurance and the Statement of Changes in Social Insurance Amounts data in GFRS Module GF006, FR Notes. The information related to the Statements of Social Insurance, the Statement of Changes in Social Insurance Amounts, and the underlying significant assumptions also is included in GFRS Module GF006, FR Notes. All remaining social insurance information is contained in GFRS Module GF007, Other FR Data.

Note: The information related to these statements appears in GFRS Module GF006, FR Notes, because GFRS was not designed with a separate financial statement module for the Statements of Social Insurance
and the Statement of Changes in Social Insurance Amounts. As such, Significant Entities cannot enter information related to the Statements of Social Insurance and the Statement of Changes in Social Insurance Amounts into a separate financial statement module. Since the Statements of Social Insurance and the Statement of Changes in Social Insurance Amounts are two of the basic financial statements to which the IG of the Significant Entity, if applicable, must provide an opinion as to its consistency with the comparative, audited consolidated, department-level financial statements, Significant Entities must enter the information related to the Statements of Social Insurance and the Statement of Changes in Social Insurance Amounts into GFRS Module GF006, FR Notes.

The Social Insurance Program reporting agencies are required to report the Statements of Social Insurance, the Statement of Changes in Social Insurance Amounts, and the related notes in the FR Notes, and in Other FR Data in the Closing Package. The Social Insurance Program reporting agencies are the Social Security Administration (SSA), the Department of Health and Human Services (HHS), the Railroad Retirement Board (RRB), and the Department of Labor (DOL).

Most of the social insurance information pertaining to Social Security and Medicare can be obtained from SSA (the 2018 Annual Report of the Board of Trustees of the Federal Old-Age and Survivors Insurance and Federal Disability Insurance Trust Funds) and from HHS (the 2018 Annual Report of the Boards of the Trustees of the Federal Hospital Insurance and the Federal Supplementary Medical Insurance Trust Funds). SSA, HHS, RRB, and DOL are required to report the draft data of Social Insurance in the GFRS Closing Package (see Figure 2 for due dates).

4705.20e—Fiduciary Activities

In a fiduciary activity, the government collects or receives and subsequently manages, protects, accounts for, invests, "and/or" disposes of cash or other assets in which non-federal individuals or entities have an ownership interest that the government must uphold. Non-federal individuals and entities must have an ownership interest in the cash or other assets held by the government under provision of loan, regulation, or other fiduciary arrangement. The ownership interest must be enforceable against the government, and judicial remedies must be available for the breach of the government’s fiduciary obligation. Agencies should account for this fiduciary activity, which includes the collection of cash or other assets and their distribution to the non-federal owners or their beneficiaries, in accordance with SFFAS No. 31. In accordance with the standard, there is relatively similar government activity that is specifically excluded from the SFFAS No. 31 reporting requirements, such as payroll withholdings and garnishments; unearned revenue; and seized property.

The standard requires that the government’s fiduciary activities and a description thereof be included as a note disclosure. In addition, the government must disclose that the fiduciary assets are not assets of the government and are, therefore, not recognized on the U.S. Government Balance Sheet. However, at the governmentwide level, the U.S. Government Balance Sheet recognizes a liability for fiduciary cash held in Fund Balance with Treasury and a liability for fiduciary investments in U.S. Treasury securities that are included in the agencies’ fiduciary assets. Since these fiduciary assets are not recognized on the agencies’ Balance Sheets, no Significant Entities are required to enter this fiduciary liability line item in the Reclassified Balance Sheet. Agencies must make sure to report the TASs that are fiduciary to Fiscal Service to ensure the data crosswalks properly.

However, both Significant Entities and Other Entities with fiduciary activity must enter the entity fiduciary activity note disclosure information in the GFRS Module GF006, FR Notes (see Appendix 3, Note 27).

Significant Entities must ensure that fiduciary activities are denoted on the SMAF in GTAS as a “F” for Reporting Type Code.
Note: The reporting requirements related to fiduciary activities, as required by SFFAS No. 31, are distinct and unrelated to the reporting and other requirements related to the “fiduciary” category of intragovernmental transactions as stated in subsections 4706.15, 4706.25, and 4706.50.

4705.20f—Reporting of Government Account Series (GAS) Investments with Fiscal Service Purchased by Agencies Using Fiduciary or Non-fiduciary Funds

Treasury GAS securities purchased using a non-fiduciary fund is normally classified as intragovernmental. The investments in GAS securities by non-fiduciary funds and the associated USSGL accounts should be reported with a federal/non-federal attribute domain value of “F” with a corresponding federal trading partner of 020 for Treasury.

Treasury GAS securities purchased using a fiduciary fund is classified as public/non-federal. The investments in GAS securities by a fiduciary fund and the associated USSGL accounts should be reported with a federal/non-federal attribute domain value of “N” and no trading partner.

4705.20g—Department Code Reporting for General Fund Activities

Agencies use a federal/non-federal indicator value of “G” strictly for recording transactions with the General Fund of the U.S Government (General Fund). Do not confuse the General Fund with the Department of the Treasury. They are not synonymous and agencies must distinguish one from the other when designating an appropriate trading partner code. The General Fund has an AID of 099, a FR Entity code of 9900, and a federal/non-federal indicator of G. The Department of the Treasury has an AID of 020, a FR Entity code of 2000, and a federal/non-federal indicator of F.

In addition, agencies must not use the General Fund as a trading partner for any buy/sell transactions. The General Fund does not engage in Buy/Sell or exchange activity.

General Fund Receipt Accounts (GFRAs) are credited with all funds from collections that are not identified by law for another account for a specific purpose. Agencies should refer to the General Fund Receipt Account Guide on the USSGL website for examples of how to record trading partner codes in GFRAs. Agencies that are collecting receipts into GFRAs should be aware that although GFRAs belong to the General Fund, the General Fund does not have all of the details of all the accounting events in the GFRAs. This is because the General Fund derives a majority of its data through transactions performed within the CARS. Therefore, in order to prevent Intragovernmental differences with the General Fund, agencies must notify the General Fund of any applicable non-CARS reported data attributed to their agency by the eighth business day following the end of a quarter. This information must be sent via email to GeneralFund@fiscal.treasury.gov using the General Fund Agency Submission Form. The form as well as instructions can be found at the General Fund website. The information submitted on the form will include, but is not limited to, a general description of the type of transactional data being sent, the USSGLs involved, and the applicable amounts by USSGL.

Some examples of activities with the General Fund as a trading partner are:

- Offsets to collections collected or accrued in the General Fund Receipt Accounts—USSGL accounts applicable to this activity include but are not limited to USSGL accounts 298000G, 298500G, 599000G, 599100G, 599300G, and 599400G. Accrual data associated with these USSGL accounts must be sent to the General Fund via email to GeneralFund@fiscal.treasury.gov. See the paragraph above for a description of the data that
must be sent.

- Warrant/appropriation activity—USSGL accounts applicable to this activity include USSGL accounts 310100G, 310600G, and 310700G. Accrual data associated with these USSGL accounts, for example the accrual of offsetting collection receipts, which necessitate the return of appropriations, must be sent to the General Fund via email to GeneralFund@fiscal.treasury.gov. See the paragraph above for a description of the data that must be sent.

- Other activities associated with the General Fund—USSGL accounts applicable to this activity include but are not limited to tax related accounts (580000 Series USSGLs) and USSGL accounts 192100G, 259000G, etc. Accrual data associated with these USSGL accounts must be sent to the General Fund via email to GeneralFund@fiscal.treasury.gov. See the paragraph above for a description of the data that must be sent.

- Fund Balance with Treasury—USSGL accounts applicable to this activity includes USSGL accounts 101000G and 109000G.

- Rescissions that are permanently canceled by law. (For trust and special fund transactions, treat similar to capital transfer transactions, RC 11 and RC 12. Refer to the discussion on capital transfer in Appendix 10. Permanent rescissions of balances derived from available trust and special fund accounts are treated differently. The accounting impacts RC 08, and thus does not involve trading partner G).

Agencies engaged in activity with the Department of the Treasury as a trading partner should use AID 020 and a FR Entity code of 2000. Transactions with the Department of Treasury include activities such as Judgment Fund transactions, investments, borrowings, transfers not associated with a GFRA, and buy/sell activity. Agencies should contact Fiscal Service, via email at GovernmentwidelGT@fiscal.treasury.gov, if they are unsure about what the correct trading partner assignment is for a particular transaction.

Agencies that record activities with the General Fund must properly record the activity at the governmentwide level to assist with the preparation of the FR. Refer to USSGL guidance (Section VI-Crosswalks to Reclassified Statements) for a description of each reclassified FR line, and Appendices 6 and 7 for a listing of reclassified FR line reciprocal category designations and the financial statement to which they relate.

4705.20h—Non-reciprocating Activities

**Z (Federal)**—This is an attribute domain value of a USSGL account balance that results from transactions that are federal in nature but no reciprocal balances will be reported by any other federal entity. The attribute is limited to Reciprocal Category 29.

An example of a non-reciprocating activity is as follows:

- Employer Federal Insurance Contributions Act (FICA) contributions collected by the Internal Revenue Service.

4705.25—Special Basis of Accounting

Significant Entities under SFFAS No. 34, The Hierarchy of Generally Accepted Accounting Principles, that use accounting standards other than FASAB standards (for example, Financial Accounting Standards Board), as the basis for their audited financial statement data, or that do not have a fiscal year-end of September 30, are collectively referred to as converting agencies in GFRS. Converting agencies must perform additional steps before reclassifying their financial statement line items to the Closing Package line items. They must convert their latest set of audited financial statements to a 12-month set of financial
statements using the FASAB standards and a September 30 ending date. Converting agencies will reclassify their audited financial statement line items to their reclassified lines with a manual adjustment in GTAS.

Significant Entities that may need to perform this additional step are:

(1) Significant Entities with comparative, audited financial statements not based on FASAB standards:

- Federal Deposit Insurance Corporation,
- National Credit Union Administration,
- Pension Benefit Guaranty Corporation,
- Smithsonian Institution,
- Tennessee Valley Authority,
- U.S. Postal Service, and
- Farm Credit System Insurance Corporation.

(2) Significant Entities with a year-end other than September 30:

- Farm Credit System Insurance Corporation,
- Federal Deposit Insurance Corporation, and
- National Credit Union Administration.

For the Significant Entities with a year-end other than September 30, a crosswalk with a 12-month set of FY financial statements should be provided to the Fiscal Service, as support to the Closing Package submission. In addition, these agencies must provide an updated 12-month set of the FY financial statements crosswalk after the audit is completed to show changes, if any, that may impact financial reporting at the governmentwide level. Agencies must highlight any variances in the subsequent crosswalk and must provide reasons for the variances.

4705.30—Parent/Child Reporting

The parent agency (transferor of the appropriation) must report all activity of the child in its financial statements, whether material to the child agency (recipient of the transfer) or not, unless one of the two exceptions (detailed below) applies. The parent agency is the trading partner entity for activity involving these TAS. For more detail on how to report trading partner information, please refer to Appendix 5a and 5b.

The two exceptions to the requirement for parent/child reporting (from OMB Circular No. A-136, revised) are:

1. The parent is the Executive Office of the President.
2. Funds transferred from the Judiciary to the Department of Justice’s (DOJ) U.S. Marshals Service for court security.

In these cases, the receiving agency (child) is responsible for reporting all proprietary activity in its financial statements and GFRS, and is the trading partner entity. Please refer to Appendix 5a and 5b for details on reporting trading partner information.

GTAS requires the parent agency and the child agency to come to an agreement on which agency will report the TAS in the bulk file submission.
4705.35—Reciprocal Categories

A Reciprocal Category is comprised of a set of federal Closing Package line items that are the reciprocal of each other (for example, accounts payable/accounts receivable). These categories assist in the elimination of federal activity at the governmentwide level to prepare the FR. Additionally, these reciprocal categories facilitate the reconciliation of activities between federal entities.

**Note:** General Fund activities must report via GTAS ATB to be crosswalked to a reclassified financial statement line with a Reciprocal Category 30–48 designation for identifying General Fund activity at the governmentwide level. See Appendix 7 for a complete list of reciprocal categories and the financial statements to which they relate.

4705.40—CFO Closing Package Data Verification

Significant Entity CFOs must certify the accuracy of the data in the Closing Package for the IG to provide an opinion no later than 6 p.m., Eastern Standard Time (ET), November 16, 2018. The file must be submitted in Excel format, or in a format required by each entity’s IG.

4705.45—Audit Requirements for the Closing Package

For Significant Entities, an audit opinion is required for the reclassified financial statement for the current FY, based on the reclassified financial statement lines populated from GTAS data and entity-entered data in GFRS. This includes the intragovernmental activity and balances contained in the GTAS Intragovernmental Module. The IG provides the audit opinion and its text of the audit opinion, regardless of whether the IG or an independent public accountant (IPA) conducted the audit. For guidance, refer to OMB Bulletin No. 17-03, Section 13.15 and **USSGL** guidance (Section VI-Crosswalks to Reclassified Statements), as amended and as it relates to the reclassified financial statements. Significant Entities with a year-end other than September 30 are subject to all requirements of this TFM chapter. However, they are limited to audit assurance on material line items and note disclosures to which the Significant Entities contribute. For additional guidance, refer to the audit of the reclassified financial statements section of OMB Bulletin No. 17-03, Section 13.15 and **USSGL** guidance (Section VI-Crosswalks to Reclassified Statements), as amended.

The intragovernmental activity and balances contained in the GFRS report “GTAS Closing Package Lines Loaded Report” are included within the scope of the opinion on the reclassified financial statements. The IG audit opinion should provide assurance that the GFRS report “GTAS Closing Package Lines Loaded Report” contains the appropriate and accurate Trading Partner code assignments for the intragovernmental balances. Significant Entities should also ensure amounts generated in the GFRS report “GTAS Closing Package Lines Loaded Report” are accurate and consistent with GTAS balances. Significant Entities should thoroughly review information provided as Other FR Data in the Closing Package, which is not subject to audit coverage, to ensure consistency with the applicable data.

Each applicable Significant Entity must provide the following seven documents to the IG/IPA to perform the audit on the Closing Package. All of the following documents are a part of the IG/IPA audit opinion except the GF007 Other FR Data Report and the Management Representation Letter. The information reported in GF007 Other FR Data Report is considered either Required Supplementary Information, Required Supplementary Stewardship Information, or Other Information based upon the requirement of FASAB.

1. GTAS Reclassified Financial Statements—“Reconciliation Reports-Reclassified Balance Sheet, Statement of Net Cost, and Statement of Operations and Changes in Net Position” attached to
2. Statements of Social Insurance and the Statement of Changes in Social Insurance Amounts, if applicable,
3. Federal Trading Partner Data—Generated from GTAS ATB (“GTAS Closing Package Lines Loaded Report”-GFRS Reports Screen Module-GF005G),
4. “AFR to CP Reconciliation Template” attached to GF008,
5. GF006 FR Notes Report,
6. GF007 Other FR Data Report, and
7. Management Representation Letter (MRL) on the Closing Package, or a combined Closing Package and general purpose MRL, which includes the Summary of Uncorrected Misstatements (SUM) identified in the entity’s Closing Package audit, and uncorrected misstatements identified in the entity’s audited financial statement SUM, which is attached to the entity’s general purpose financial statement MRL (see subsection 4705.50 for additional information on MRL’s and 4705.55 for instructions for entities with a year-end other than September 30).

*Please note that for the purpose of reconciling an agency’s AFR financial statement lines to the GTAS produced Reclassified Financial Statements, limit adjustments related to rounding discrepancies. In each submitted reconciliation “AFR to CP Reconciliation Template,” it is sufficient to note small differences as rounding issues. Treasury will not approve manual adjustments in GTAS for rounding.

Each IG must package a copy of the aforementioned documents (in addition to the Closing Package auditors’ report) and must email them in Portable Document Format (PDF) to GAO, Fiscal Service, and upload to OMB via MAX.gov (see Figure 2 for due dates).

4705.50—Management Representation Letter

In accordance with OMB Circular No. A-136, Section V.5., the written representations from agencies’ management and accompanying SUM are required for the audits of entity general purpose financial statements and the Closing Package financial statements used to compile the FR. Agencies should attach in Excel format a comprehensive SUM that includes uncorrected misstatements from the general purpose financial statement audit, and uncorrected misstatements from the Closing Package financial statement audit. The Closing Package MRL may be combined with the representations required for the audit of the general purpose financial statements in one MRL rather than two separate letters. If the agency combines their two MRLs, the attached comprehensive SUM should include an additional column identifying the effect of the current-year’s uncorrected misstatements on the Closing Package line items. Please refer to 4705.55 (Closing Package Summary of Uncorrected Misstatements (SUM) Process), guidance in OMB Circular No. A-136, Section V.5, OMB Bulletin No. 17-03, Section 8 (Written Representations from Management), Section 13 (Audit of the Closing Package Financial Statements), Appendix E (Illustrative Written Representations from Management for the Closing Package Financial Statements), and Appendix F (Illustrative Written Representations from Management for the General Purpose Financial Statements).

4705.55—Closing Package Summary of Uncorrected Misstatements (SUM) Process

Significant Entities must include a Closing Package SUM as a part of their Management Representation Letter on the Closing Package. Significant Entities may elect to submit a combined Closing Package and general purpose financial statement MRL, which would include uncorrected misstatements identified in the audit of the entity’s financial statements and any additional uncorrected misstatements identified in the Closing Package audit (as stated in subsection 4705.45 and 4705.50). Significant Entities with a year-end other than September 30 do not have to provide a SUM. The SUM is for agencies’ current-year Balance Sheet, Statement of Net Cost/Income Statement, Statement of Operations and Changes in Net Position, Statements of Social Insurance, and Statement of Changes in Social Insurance Amounts (if applicable). If
there are no uncorrected misstatements, a representation to this effect is required in the MRL.

Agencies are required to provide the adjusting entries to correct the misstatements. A summary of uncorrected misstatements and adjusting entries must be submitted in Excel format and should contain the following:

- The effect of the current-year's uncorrected misstatements and the carry-forward effect of the prior-year's uncorrected misstatements.
- USSGL account number and account description.
- Federal (F), General Fund (G), Non-reciprocating (Z), or Non-Federal (N) attribute for each USSGL account affected.
- A reference to an adjustment number or documentation reference.
- An indication as to whether or not management has agreed to record the adjustment in its financial statements.
- A statement as to whether the uncorrected misstatement is factual, judgmental, or projected.
- A description of the adjustment.
- The amount of the debit or credit.
- The line items affected in the entity's financial statements.
- Uncorrected misstatements identified in the audit of the entity’s financial statements and any additional uncorrected misstatements identified in the Closing Package audit. Explanations must be provided for any difference between the two SUMs to facilitate the consolidation of the FR.

Please refer to the example below for reporting the adjusting entries for the summary of uncorrected misstatements to Fiscal Service.

For additional guidance, see the OMB Bulletin No. 17-03, as amended, and OMB Circular No. A-136, revised, on the OMB website and GAO/President’s Council on Integrity and Efficiency Financial Audit Manual (FAM), Section 595C, on the GAO website.

**4705.60—Legal Representation Letter Process**

**4705.60a—Legal Letter Reporting Requirements**

Significant Entity IGs must submit an interim and final Legal Representation Letter prepared by the entity General Counsel summarizing and evaluating legal actions against the entity. Significant Entity IGs must submit the interim and final Legal Representation Letters and Management Schedules to Fiscal Service,
When preparing the Legal Representation Letters, General Counsel should reference guidance found in OMB Bulletin No. 17-03. All pending and threatened litigation and unasserted claims above a $500 million threshold must be reported using the applicable form (according to the type of case or group of cases reported) found on DOJ’s website. Legal Representation Letter files sent by email must be PDF files (zipped files are not accepted). The entity’s Legal Representation Letter must be accompanied by a Management Schedule prepared by management that summarizes the content of the Legal Representation Letter as disclosed in the entity’s financial statements. **Management Schedules must be in Excel format.** Please refer to the following example of a Management Summary Schedule.

<table>
<thead>
<tr>
<th>Reference key</th>
<th>Amount claimed</th>
<th>Name of case/related cases</th>
<th>Likelihood of loss</th>
<th>Amount or range of potential loss</th>
<th>Disposition in financial statements</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) P</td>
<td>(b) R/P</td>
<td>(c) Uppr</td>
<td></td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td><strong>TOTALS</strong></td>
<td><strong>TOTALS</strong></td>
<td><strong>TOTALS</strong></td>
<td></td>
<td>$ -</td>
<td>$ -</td>
</tr>
</tbody>
</table>

The entity’s Legal Representation Letter must categorize cases, including cases to be paid from the Judgment Fund, as having a probable, reasonably possible, remote, or “unable to determine” chance of a negative outcome, as appropriate, for the agency consistent with American Bar Association guidance. Significant Entities must recognize a contingent liability on their financial statements or must disclose it in the financial statement notes if it meets the contingent liability criteria as defined in SFFAS No. 5, Accounting for Liabilities of the Federal Government, as amended. To ensure accurate reporting, contingencies detailed in the Legal Representation Letter must be consistent with the disclosures in the agency’s Closing Package submission. If a discrepancy greater than ten percent is identified between the Closing Package submission and the agency’s Management Schedule, agencies will be required to provide an explanation (see Appendix 3 Section B and C for guidance on reporting legal contingencies). For guidance, refer to OMB Bulletin No. 17-03, as amended, as it relates to Legal Representation Letters.

Agencies should refer to SFFAS No. 5, when assessing the likelihood of loss from a contingency. Agencies should avoid excessive and misusage of the term “unable to determine” in assessing the likelihood of loss. This term should only be used to categorize cases for which the Legal Counsel is unable to express an opinion. If the likelihood of a loss of a case is noted on the Management Schedule as being “unable to determine”, agencies should provide a note disclosure with the information that was evaluated that lead to that assessment. If a note disclosure is not provided, the agency should provide justification as to why a disclosure is not necessary. Agencies may be asked to provide written documentation of their internal process for using the “unable to determine” status for legal cases.

The Export-Import Bank of the U.S., Smithsonian Institution, and calendar year-end entities (Farm Credit System Insurance Corporation, Federal Deposit Insurance Corporation, and National Credit Union Administration) are not required to submit an interim Legal Representation Letter. The aforementioned entities are required to submit a final Legal Representation Letter and the accompanying Management Schedule. The final Legal Representation Letter will be all inclusive of existing, pending, or threatened litigation and unasserted claims as of September 30. The Legal Representation Letter including signatures as well as the accompanying Management Schedule must be submitted electronically to DOJ, Fiscal Service, and GAO (see Figure 2 for dates). Submit the legal representation letter in PDF and the Management Schedule in Excel format (Subsequent event reporting requirements are applicable to **ALL** entities).
4705.60b—Other Required Information for Legal Representation Letters

Significant Entity IGs must provide GAO, DOJ, and Fiscal Service information relating to subsequent events. Agencies are required to report subsequent events that resulted in a change in the likelihood of loss or the amount of loss, or both, from the effective date of the final Legal Representation Letter through a date to be determined. All agency IGs must submit details of the subsequent events via email to GAO, DOJ, and Fiscal Service (see Figure 2 for due dates).

Subsequent event information is based on the entity's materiality threshold. For additional guidance, see OMB Bulletin No. 17-03, as amended, and OMB Circular No. A-136, revised, on the OMB website.

4705.65—Treaties and Other International Agreements

For accounting purposes, Treaties and other international agreements may be understood as falling into three broad categories:

1. No commitment to spend money,
2. Commitment to spend money, or
3. Potential obligation to spend money in the event of adverse judgment in binding dispute settlement mechanism.

Treaties and other international agreements are negotiated against the backdrop of the Antideficiency Act (ADA), which prohibits the authorization or creation of an expenditure or obligation in excess of the amount available unless authorized by law. In many cases, such treaties and other international agreements establish frameworks that govern cooperative activities with other countries, but leave to the discretion of the parties whether to engage in any such activities. In other cases, the agreements may contemplate specific cooperative activities, but obligations to engage in them are made subject to the availability of funds, such that failure to engage in the activities would not involve a breach of the agreement or result in the U.S. incurring any financial liability or penalty. Cooperative activities relevant to these treaties and other international agreements often involve actions that agencies undertake as part of their regular operations, funded by their regular budgets.

A small number of treaties and other international agreements fall in the second category, involving specific obligations by the U.S. to pay money to other countries or international organizations. Examples of such agreements include:

- Agreements establishing international organizations, under which the U.S. undertakes obligations to pay assessed dues to the organization,
- Grant agreements under which the U.S. provides foreign assistance funds to other countries, and
- Claims settlement agreements under which the U.S. agrees to pay specific sums of money to settle claims.

Such agreements may not be entered into without specific statutory authority to undertake the obligation to spend money. As a result, the responsible reporting entity establishes a liability for assessments received and unpaid, as well as for pledges made and accepted by an international organization. These liabilities may either be fully funded or established against future funding.

The last category often encompasses those treaties or other international agreements in which the U.S. has
agreed to a binding dispute settlement to resolve disagreements that may arise in respect of the treaty or other international agreement. Dispute settlement mechanisms do not necessarily result in the U.S. spending money; however, a tribunal’s binding dispute settlement decision may obligate the U.S. to spend money. When a claim is filed against the U.S. under a treaty or other international agreement that provides for binding dispute settlement, the responsible reporting entity must establish a contingent liability and, if applicable, include a required note disclosure in its financial statement footnotes, in accordance with accounting standards, as appropriate. This is carried out, captured, and reported in the annual legal letter processes.

Agencies negotiating and concluding treaties and other international agreements on behalf of the U.S. Government must follow requirements outlined in the Circular 175 Procedure (C-175 Procedure) developed by the Department of State (State), reflected at 11 Foreign Affairs Manual (FAM) 720 et seq. Per the C-175 Procedure, a request for authorization to negotiate and conclude a treaty or other international agreement takes the form of an action memorandum addressed to the Secretary of State, or other principal to whom such authority has been delegated. The action memorandum may request the authority to negotiate, authority to conclude, or authority to negotiate and conclude a treaty or other international agreement. In addition, the action memorandum must indicate whether a proposed treaty or other international agreement embodies a commitment to furnish funds, goods, services, or other measurable future financial obligations beyond or in addition to those authorized in an approved budget; and if so, what arrangements are being planned or carried out by the agency concerning consultation with OMB for such commitment. State will not authorize such commitments without confirmation that the relevant budget approved by the President requests or provides funds adequate to fulfill the proposed commitment, or that the President has made a determination to seek the required funds. All provisions of the C-175 Procedure apply whether a proposed treaty or other international agreement is to be concluded in the name of the U.S. Government, or in the name of a particular agency of the U.S. Government.

In accordance with auditing standards, agency external financial statement auditors must develop test procedures to assess the adequacy of internal controls surrounding the establishment of a liability or note disclosure, as well as to confirm the accuracy of amounts presented. In addition, agency auditors or attorneys must conduct a review of potential risk for contingent liabilities arising from treaties and other international agreements that have not yet resulted in litigation. If at any point throughout the duration of the treaty or other international agreement, litigation should arise from a triggering event (SFFAS No. 5, paragraph 26), State, or other U.S. Government agency the agreement was concluded in the name of, would follow federal guidance and internal procedures for reporting any relevant information in its legal letters. Significant Entities must recognize a contingent liability on their financial statements or must disclose it in the financial statement notes if it meets the contingent liability criteria as defined in SFFAS No. 5, as amended.

4705.70—Other Required Information for Subsequent Changes to Published Financial Statements

Significant Entity CFOs also must provide Fiscal Service information regarding any subsequent changes to their MRL’s and published financial statements. The subsequent events email should indicate “no changes”, or “changes” due to the written representation from management or subsequent events affecting the agency financial statements (general purpose and Closing Package). Subsequent event information is based on the entity’s materiality threshold. Do not include legal contingencies or items submitted in GFRS, Note 1 (see Figure 2 for due dates and OMB Circular No. A-136, Section V.5 for wording requirements). Send this information via email to Fiscal Service, OFAS, OMB, and GAO.

Section 4706—Intragovernmental Quarterly and Year-end Requirements

4706.10—Intragovernmental Transactions/Balances
Intragovernmental transactions result from business activities conducted between two federal government entities, called trading partners. Accounting differences occur in governmentwide financial reporting when trading partners record differing amounts for transactions that should eliminate or net to zero. Trading partners must reconcile and resolve these differences on a routine basis with their trading partners. The Intragovernmental Transactions Guide (Appendix 10) contains the business rules and processes to properly record, report, and reconcile intragovernmental transactions, including the processes for dispute resolution.

**Note:** The Federal Reserve System, which includes the Board of Governors, is not considered a consolidated entity in governmentwide reporting entity under federal accounting standards (please note the Board of Governors is considered federal for tax purposes, however, for governmentwide reporting, they are considered non-federal). Therefore, payments made to or collections received from the Federal Reserve System would be reported in the financial statements of the federal government and its component reporting entities (refer to Appendix 5b for list of Disclosure Entities, SFFAS No. 47). All activity with the Board of Governors of the Federal Reserve System shall be reported as non-federal "N" activity.

4706.15—Additional Intragovernmental Reconciliation Requirements

The intragovernmental transactions reconciliation and resolution requirements are stated in OMB Circular No. A-136, revised (see the [OMB website](#)).

4706.20—Federal Intragovernmental Transactions Accounting Scenarios

Agencies can refer to the [USSGL website](#) to see accounting scenarios for selected federal intragovernmental activities.

4706.25—Non-fiduciary Transactions

For non-fiduciary transactions, OMB requires reporting agencies to reconcile and confirm intragovernmental activity as well as balances quarterly for the following reciprocal groupings:

- Services provided and reimbursables. Examples include, but are not limited to, legal, consulting, investigative, financial management, grants management, technology, reimbursables, and other similar services.
- Cost of products sold. Examples include, but are not limited to, supplies, manufactured items, inventory, office space, and equipment/vehicle rentals.
- Transfers, appropriations used, and collections for others, as well as unusual assets and liabilities related to appropriations. Examples include, but are not limited to, transfers between agencies based on agreements or legislative authority, expended appropriations, taxes and fees collected, collections for others, receivables from appropriations, transfers payable, and custodial revenue.

4706.25a—Related to Capitalized Purchases

Agencies that purchase capitalized assets, or previously capitalized assets/inventory from other federal entities must follow the Capital Asset scenario located at [Intragovernmental Capital Asset and Inventory Buy/Sell Transactions](#) on USSGL website.

Agencies that participate in Assisted Acquisitions must follow the Assisted Acquisition scenario located at [Assisted Acquisition Scenario](#) on Fiscal Service’s website.
4706.30—Intragovernmental Transactions Reconciliation and Resolution Process

Agencies must use three-digit trading partner AID for all intragovernmental transactions. When agencies report “appropriations transfers” within their departments, they should use their three-digit trading partner code. Since FY 2015, agencies must also use the trading partner main account on any TAS with the FY 2015 year of appropriation. This will be the case for every FY until FY 2019 when all trading partner main accounts, including no-year TAS, are required.

4706.30a—Fiscal Service Intragovernmental Activity

Agencies are expected to work with their respective trading partners to reconcile and resolve intragovernmental differences. Appendix 10 discusses the reconciliation and resolution process which includes the root cause, Corrective Action Plan (CAP), and dispute resolution processes.

Significant Entities and selected Other Entities (as designated by “***” in Appendix 5a and 5b) are required to explain and certify all Material Differences Reports Parts I, II, and III-Z each quarter, and year-end with the exception of the fourth quarter where explanations are not required. Agencies will use the Intragovernmental Module in GTAS to view and explain as well as certify their Material Differences.

The Material Differences Window, which is used to explain and certify differences will open after the GTAS Bulk File Submission Window closes. These dates are set by Fiscal Service. The Intragovernmental key dates as well as the GTAS reporting window schedule can be found at the GTAS website.

Agencies must provide detailed explanations for Material Differences Reports Parts I, II, and III-Z. Detailed explanations should include but are not limited to the following:

- the reason the difference exists,
- what is being done to reconcile the difference, and
- the expected completion date of eliminating the difference.

If an agency is not able to provide the detailed information listed above, Fiscal Service may follow up for a response. Fiscal Service will use their own discretion when analyzing explanations and follow up from clarification, if needed.

Agencies will also be able to obtain the following quarterly reports from GTAS:

- Material Differences Report Part I (if applicable). This report displays differences equal to or greater than $100 million in all reciprocal categories (except RC 29, which is included on Part III). Agencies will use Section 4706.30b as guidance to select the explanation and the detailed information that must be provided.
- Material Differences Report Part II (if applicable). This report displays differences equal to or greater than $10 million and less than $100 million in all reciprocal categories (except RC 29) with the following FR Entities that are not required to report at this time:
  - 0000 (Congress: House and Senate),
  - 0100 (Architect of the Capitol),
  - 0200 (U.S. Capitol Police),
  - 0300 (Library of Congress),
  - 0800 (Congressional Budget Office),
  - 0900 (Other Legislative Branches),
While a type of difference like those listed in Section 4706.30b is not required for Material Differences Report Part II, a detailed explanation of the difference is expected. Agencies may select “Part II Differences” as the type of difference when explaining in the Intragovernmental Module of GTAS.

- Material Differences Report Part III-Z. This report displays amounts reported in RC 29 with the federal/non-federal domain value of Z for non-reciprocating federal activity. While a type of difference, like the types listed in Section 4706.30b, is not required for Material Differences Report Part III, agencies may select “Part III Differences” as the type of the difference. However, agencies are expected to provide Fiscal Service with an explanation of why this non-reciprocating federal activity is reported. If an explanation of “non-reciprocating activity” is not considered acceptable, and Fiscal Service may follow up for clarification to ensure the non-reciprocating federal activity reported is used for the appropriate purpose.

- Comparative Status of Disposition Report. Available after all of Part I Material Differences are certified and the Material Differences Window is closed. Contains comparative reporting between the agency and its trading partners by Reciprocal Category in Part I. CFOs use this report to address and resolve inconsistencies in amounts and explanations between the agency and its trading partners.

With agencies explaining and certifying material differences, the assurance for Fiscal Service that agencies comply during the IGT reconciliation and resolution process is established using three functions:

- Obtaining a sufficient explanation and corrective actions, if applicable, to resolve the out-of-balance and condition coverage for GAO assurance,
- Obtaining assurance that agencies are performing quarterly intragovernmental reconciliation and resolution in accordance with OMB Circular No. A-136, revised and Appendix 10, and
- Ensuring agencies are mutually completing the Intragovernmental Material Differences/Status of Disposition Certification Report for the same trading partner/Reciprocal Category material difference instances.

**Note:** Recurring differences should be limited to those situations that have been confirmed by the Fiscal Service through the dispute resolution process.

### 4706.30b—Reporting Agency’s Explanation of Reporting in Material Differences Reports Part I

An explanation of Part I reporting should be based on each identified difference in terms of the following categories:

1. **Accounting/reporting error**—occurs when the reporting agency has incorrectly reported activity either by reciprocal category, trading partner, or amount. The total of these amounts must be identified and explained. If the agency is in error, then provide the adjustment amount as well as the corrective action (journal entry, etc.), and when the error will be corrected.

2. **Current-year timing difference**—occurs when the reporting agency has reported activity in a different quarter than the trading partner reported the activity in the current-year. The total of these amounts must be identified. Explain whether an adjustment should be made.

3. **Prior-year timing difference**—occurs when a reporting agency has reported activity in a prior FY and
the trading partner reported the activity in the current FY. The total of these amounts must be identified. Explain whether an adjustment should be made.

(4) **Accounting methodology difference**—occurs when the reporting agency uses a different method than their trading partner to account for activity. The method of accounting must be identified and explained as well as attempt to provide the dollar amount of the difference caused by the differing methodologies.

(5) **Accrual methodology difference**—occurs when the reporting agency uses a different accrual method than their trading partner to account for activity. The method of accrual must be identified and explained as well as attempt to provide the dollar amount of the difference caused by the differing methodologies.

(6) **Agency Verified**—intended to indicate that an agency has verified its reported amounts and that the agency’s documents are in agreement with its quarterly source documentation; and the agency has confirmed that the policy and guidance related to transactions and balances have been followed. It also indicates the agency has reconciled this amount with its trading partner and knows why the difference, if any, exists. Selecting "Agency Verified" indicates that the trading partner accepts the onus for adjusting its amount to clear any difference going forward. Both agencies cannot have Agency Verified where a difference exists. Agencies should provide amounts and a detailed explanation to support the selection of Agency Verified.

(7) **Unidentified**—occurs when the reporting agency cannot validate the amount of the difference or the trading partner at the time of reporting. The total of unidentified reporting amounts must be identified and explained as to why they are unidentified.

**Note:** Unidentified also can include instances where differences are due to existing guidance that is currently under review in order to ensure elimination at the governmentwide level between trading partners when applied correctly (for example, judgment fund and FICA transactions).

4706.30c—Intragovernmental Transactions Metrics and Scorecards

Fiscal Service has implemented scorecards and metrics to track reporting differences governmentwide by agency. Scorecards will be updated quarterly and disseminated to Significant Entities and Other Entities as determined by Fiscal Service. The purpose of the metrics is to monitor progress on resolving or explaining material intragovernmental differences. Refer to Appendix 10, Section 2.4, for further information on the timeline for these scorecards and metrics as well as related agency requirements.

4706.40—Year-end Intragovernmental Reconciliation Process Related to Closing Package Reporting

Significant Entities and Other Entities should reconcile their intragovernmental balances and resolve intragovernmental differences with all available information before submitting their Closing Package data and GTAS ATB, respectively. Additionally, Significant Entities and their auditors should review the 5th quarter Scorecard to determine if a prior-year journal voucher was processed. If so, then the Significant Entity should identify the reason for the journal voucher as well as how to prevent the adjustment in the current year.

In preparation for the year-end submission, agencies should validate and reconcile their data monthly to resolve intragovernmental differences in certain reciprocal categories, prior to their data submissions in GTAS.

The data to reconcile consists of:
RC 07, Appropriation of Unavailable Trust or Special Fund Receipts (represented by GTAS Edit 33-UCAD Reciprocal Category 7 Transferred-In and Edit 34-UCAD Reciprocal Category 7 Transferred-Out),
RC 08, Non-expenditure Transfers of Unexpended Appropriations and Financing Sources (represented by GTAS Edit 35-UCAD Reciprocal Category 8 Transferred-In and Edit 36-UCAD Reciprocal Category 8 Transferred-Out),
RC 11, Non-expenditure Transfers of Financing Sources–Capital Transfers (represented by GTAS Edit 40-UCAD Reciprocal Category 11 Capital Transfers-In and Edit 41-UCAD Reciprocal Category 11 Capital Transfers-Out), Appropriations Received as Adjusted (represented by GTAS Edit 50-Normal Warrants Edit), and
RC 40, Fund Balance with Treasury (represented by GTAS Edit 1-Fund Balance with Treasury).

Reconciling data (reported as BETC in Central Accounting Reporting System) against Agency Reported Adjusted Trial Balance Data (reported in GTAS) can be done two ways. They are listed below.

- In GTAS, navigate to the MY ATB STATUS module and click on the Failed Edits Tab, click on View Details. This view is defaulted to Failed Fatal Edits (for example, Edit 1). Click on Proposed Analytical to review any Failed Proposed Analytical Edits (for example, Edits 33, 34, 35, 36, 40, 41, and 50).
- Navigate to Run Reports Module, select Validations/Edits for Report Type, select either Failed Edits Detail or Failed Edits Summary (depending on needs), select applicable reporting period information, run the report by Either User ID or Specified TAS, scroll down past Fatal Edits to find Proposed Analytical Edit Failures.

If no Failed Edits or Proposed Analytical Edits appear after GTAS ATB upload, then the data and ATB Data are reconciled and no further action is necessary.

**4706.45—Year-end CFO Procedures for Intragovernmental Transactions/Balances**

Significant Entities must comply with the following instructions using the comparative, audited consolidated and department-level financial statements:

- Provide responses to the representations outlined in the detailed “CFO Representation” instructions found in Appendix 8 for each intragovernmental issue, and
- Ensure the data in the *Intragovernmental Closing Package Material Differences Reports* are consistent with the information reported in the federal program entity’s financial statements.

Fiscal Service provides the CFO Representations Form for Federal Intragovernmental Activity and Balances (see Appendix 8). Fiscal Service posts this form on the GFRS website.

Provide an electronic file of the CFO’s Representations for Federal Intragovernmental Transactions and Balances along with any supporting documentation to the agency’s IG, Fiscal Service, and GAO (see Figure 2 for due dates).

**Section 4707—GTAS Requirements**

GTAS requires reporting proprietary and budgetary USSGL account balances. Details can be found by visiting the GTAS website.
4707.05—GTAS System Access

To obtain system access, users may contact the [GTAS Treasury Support Center](#).

4707.10—GTAS Reportable Data

GFRS compiles the data from the GTAS submissions for all entities into a set of reclassified financial statements that are included in the consolidated FR. All entities must prepare and submit FR Notes using the amounts from the reclassified financial statements populated by GTAS ATB. All agencies must submit all changes to the reclassified financial statements through GTAS.

4707.10a—GTAS Super Master Account File

The [GTAS Super Master Account File](#) (SMAF) contains the valid TAS balances and attributes for budgetary as well as proprietary ATB submission.

4707.10b—Adjusted Trial Balance

Agencies must prepare and submit pre-closing GTAS ATB at the TAS level using USSGL accounts and attributes. Non-executive agencies that have not adopted the USSGL must crosswalk their general ledger accounts to the USSGL accounts before transmission.

The GTAS ATB must include USSGL accounts with the required attributes, and USSGL account balances must reflect the pre-closing adjusting entries needed to produce financial statements. The total sum of debit balances must equal the total sum of credit balances in the GTAS ATB. Report amounts in dollars and cents.

Significant Entities and Other Entities must use the same USSGL data on the GTAS ATB that they use to prepare the current FY audited entity consolidated financial statements due to OMB. For detail on the specific requirements for the submission, please refer to the [GTAS](#) website.

4707.10c—Reporting Instructions for General Fund Receipt Accounts

Agencies that classify amounts on their Classification Transactions and Accountability (CTA) report in General Fund Receipt Accounts symbols using their three-digit agency trading partner AID also must submit a GTAS ATB, and must prepare agency financial statements that include the General Fund receipt activity.

4707.10d—Treasury Managed Trust Fund Accounts

Fiscal Service’s Funds Management Branch provides the lead program agency a monthly GTAS ATB for the Treasury managed trust fund activity located at Fiscal Service for each of the Treasury managed trust funds listed in Figure 3. The monthly GTAS ATB prepared by Fiscal Service contains collection and disbursement transactions that are recorded in the Treasury managed trust funds as well as investment activity and balances. The monthly GTAS ATB will be provided to the lead program agencies no later than the fifth workday after the end of the applicable month. The program agencies are responsible for recording appropriated amounts from the trust funds and reporting the final Treasury managed trust fund ATB in GTAS.

Fiscal Service uses USSGL accounts from the USSGL Supplement for FY 2018 reporting, with the proper
attributes. The lead program agencies identified in Figure 3 must include the Treasury managed trust fund ATB data in their GTAS Submission. Direct any questions regarding the GTAS ATB data received from Fiscal Service to Ryan Hanna at 304-480-5120.

4707.10e—Parent/Child Reporting

The reporting in GTAS is similar to the reporting for the quarterly file submissions. Refer to subsection 4705.30.

4707.10f—GTAS ATB Reports Transmission Methods

Each GTAS ATB preparer can submit the ATB data using the bulk file transfer method in the GTAS internet application. Agencies must submit GTAS ATB for each active TAS (these include TAS with no transactional activity but are active for CARS). For specific detail on GTAS ATB submissions, please refer to the GTAS website.

4707.10g—Proprietary Balances in Canceled Accounts

GTAS will establish a default TAS ("C" domain value for availability type). The system-generated "C" TAS will have three components: the three-digit Agency Identifier, availability type "C," and a four-digit main account. The GTAS system will provide a "C" TAS on the GTAS Super Master Accounts File for each fund family represented on the SMAF. Agencies may choose one or more "C" TAS on the SMAF to report assets.

If an entity is using a default fund symbol of its own creation, they must use the new "C" account in its place. However, if agencies are using a current-year fund symbol, an "X" fund, or some variation of an active account, they may continue. Entities may also decide on their own when to move these assets from the original purchasing fund, but must be accomplished no later than the agency’s final GTAS submission for period 12 of the fifth FY after the availability has expired.

Figure 2: Reporting and Submission Dates

<table>
<thead>
<tr>
<th>Date</th>
<th>Event Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>August 9, 2018</td>
<td>Fiscal Service will provide the agency technical experts the Significant Disclosures Template, final published version of note(s) from the prior-year FR identified as presenting a greater risk of failing to meet prescribed disclosure requirements, as well as auditor comments on each of these note(s) (if applicable) from the prior-year FR preparation process. See section 4704.10 for complete details.</td>
</tr>
<tr>
<td>*August 23, 2018</td>
<td>Significant Entity IGs must submit the interim Legal Representation Letters and management schedules to Fiscal Service, DOJ, and GAO.</td>
</tr>
<tr>
<td>September 4, 2018</td>
<td>The window opens for Closing Package data submission in GFRS for Modules GF006 to GF008, as applicable.</td>
</tr>
<tr>
<td>September 7, 2018</td>
<td>Agency technical experts are required to provide feedback on the Significant Disclosures template as well as any narrative updates from prior-year FR. See section 4704.10 for complete details.</td>
</tr>
<tr>
<td>September 21, 2018</td>
<td>SSA and HHS report the draft Social Insurance data for Social Security and Medicare, respectively, in the GFRS Closing Package.</td>
</tr>
<tr>
<td>Date</td>
<td>Event Description</td>
</tr>
<tr>
<td>----------------------</td>
<td>--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>October 4, 2018</td>
<td>GTAS opens for September 30, 2018, ATB submission.</td>
</tr>
<tr>
<td>October 18, 2018</td>
<td>GTAS expenditure TAS must be certified by 5 p.m. ET.</td>
</tr>
<tr>
<td>October 26, 2018</td>
<td>DOL reports the draft Social Insurance data for Black Lung and Unemployment Insurance, and RRB reports the draft Social Insurance data for Railroad Retirement in the GFRS Closing Package.</td>
</tr>
<tr>
<td>November 8, 2018</td>
<td>The GTAS Period 12 Revision window closes at 5 p.m. ET.</td>
</tr>
<tr>
<td>November 14, 2018</td>
<td>GTAS Period 12 Extension window closes at 2 p.m. ET.</td>
</tr>
<tr>
<td>November 15, 2018</td>
<td>Year-end Material Differences Reports (MDRs) are available in GTAS to be explained and certified. The Raw Data File is also available in GTAS.</td>
</tr>
</tbody>
</table>
| November 16, 2018    | 1. GFRS window for Closing Package submissions closes for Significant Entities.  
                              2. Agencies will get updates from Fiscal Service about any adjustments made on the Closing Package data after this date.                             
                              3. CFO and IGs must ensure that they collaborate on the Closing Package submission.                                                                  
                              4. AFR to CP Reconciliation Template.                                                                                                                  |
| November 16, 2018    | 1. GFRS Notes and other FR data submissions are due for Other Entities by 6 p.m. ET.  
                              2. IG opinion on the Closing Package for Significant Entities, including the Trading Partner Data, is due by 6 p.m. ET.                                        
                              3. IGs must submit copies of documents listed under subsection 4705.45 and the Closing Package auditors' report to GAO, Fiscal Service, and OMB via the MAX.gov website by 6 p.m. ET.  
                              4. Significant Entity IGs must submit the final Legal Representation Letters and management schedules to Fiscal Service, DOJ, and GAO by 6 p.m. ET.          
                              5. Significant Entities must submit a Closing Package Management Representation Letter in conjunction with the Closing Package Schedule of Uncorrected Misstatements (SUM) via email to Fiscal Service and GAO. Upload the required documents to OMB via the MAX.gov website. (Significant Entities may elect to submit a combined Closing Package and General Purpose MRL and SUM. Please see Sections 4705.45 and 4705.50.) |
<p>| November              | Agency technical experts are required to provide feedback on the Significant Members.                                                                                                                                  |</p>
<table>
<thead>
<tr>
<th>Date</th>
<th>Event Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>November 30, 2018</td>
<td>Agency CFOs submit their <em>Representations for Federal Intragovernmental Activity and Balances</em> to agency’s IG, Fiscal Service, and GAO. All year-end MDRs must be certified in GTAS.</td>
</tr>
<tr>
<td>December 3, 2018</td>
<td>Significant Entities receive the <em>Comparative Status of Disposition</em> from GTAS.</td>
</tr>
<tr>
<td>December 7-14, 2018</td>
<td>Agency FR review period. Comments are due at noon on December 14, 2018.</td>
</tr>
<tr>
<td>January 23, 2019</td>
<td>Significant Entity IGs must provide Fiscal Service information relating to subsequent events that occurred from the effective date of their final <em>Legal Representation Letters</em> through January 18, 2019. Send this information via email to Fiscal Service, DOJ, and GAO.</td>
</tr>
<tr>
<td>February 5, 2019</td>
<td>Significant Entity CFOs must provide Fiscal Service information about subsequent changes to <em>Management Representation Letters</em> and financial statements that have occurred from the date of the financial statements audits (general purpose and Closing Package) and up through February 4, 2019. Send this information by noon via email to Fiscal Service, OMB, and GAO.</td>
</tr>
</tbody>
</table>

* Represents the “no later than date.” Agencies should submit data as early as possible.

Intragovernmental Key Dates may be found on the [GFRS](#) website.

GTAS Deadlines may be found on the [GTAS](#) website.

**Figure 3: Treasury Managed Trust Funds**

<table>
<thead>
<tr>
<th>Treasury Managed Trust Fund</th>
<th>Agency/Department</th>
</tr>
</thead>
<tbody>
<tr>
<td>Federal Supplementary Medical Insurance</td>
<td>Department of Health and Human Services (HHS)</td>
</tr>
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</table>

Contacts

Direct inquiries and deliver documents required by this chapter to:

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Email: csjohnson@omb.eop.gov

MAX.gov website

Legale Letters:

Department of Justice  
Email: Legal.Letters@usdoj.gov

Appendices Listing

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<td>Reciprocal Categories Crosswalk to Financial Statements</td>
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<tr>
<td>8</td>
<td>CFO Representations for Federal Intragovernmental Activity and Balances Instructions</td>
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<td>9</td>
<td>Recording Intragovernmental Transactions (IGT) with the General Fund of the U.S. Government</td>
</tr>
<tr>
<td>10</td>
<td>Intragovernmental Transaction (IGT) Guide</td>
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Summary of Changes

IMPORTANT NOTE: This summary of changes is a synopsis of the changes for TFM Volume I, Part 2, Chapter 4700 (and appendices) since the May 31, 2018 publication. It highlights the significant changes, but it is not all inclusive. Agencies should read TFM Volume I, Part 2, Chapter 4700 in its entirety to see all the changes for this fiscal year.

TFM Volume I, Part 2, Chapter 4700

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<td>Updated guidance for Reporting Entities.</td>
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<td>4702</td>
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<td>Updated guidance for Authority.</td>
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<td>Updated Reclassification of Significant Entities’ Financial Statement to provide additional clarity.</td>
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<td>Revised guidance for Funds for Dedicated Collections.</td>
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<td>Revised</td>
<td>Revised guidance for Special Basis of Accounting.</td>
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<td>4705.65</td>
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<td>Updated Treaties and Other International Agreements for FY 2018 reporting requirements.</td>
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Appendix 2-Financial Report Consolidation

Appendix 2 updated to provide additional clarity for FY 2018 reporting requirements.

Appendix 3-Governmentwide Financial Report System FR Notes and Instructions

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<td>Note 4A</td>
<td>New</td>
<td>Line Item Notes Tab: Column headings, Added Line 4 – “Present value allowance/allowance for subsidy costs”</td>
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<td>Note 4A</td>
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<td>Line Item Notes Tab: Column headings, Added Line 5 – “Value of assets related to direct loans/Net loans receivable (calculated amount)”</td>
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<td>Other Notes Info Tab: Section G – Changed “Defense Security Cooperation Agency” to “Security Assistance Accounts”</td>
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<tr>
<td>Note 15</td>
<td>Revised</td>
<td>Other Notes Info Tab: Section A, Line 2 – Changed “Defense Security Cooperation Agency” to “SAA”</td>
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<td>Note 15</td>
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<td>Text Data Tab: Revised Line 1 – “Provide more details on the liabilities reported on the “Line Item Notes” tab for each Line 1 through 17…”</td>
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<td>Text Data Tab: Revised Line 2 – “Provide a detailed description and related amounts for balances that exceed $500 million reported on the “Line Item Notes” tab lines 18-21. Also provide the page number of the agency’s financial report where the amount is identified.”</td>
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| Note 22 | Revised | Other Notes Info Tab: Section A, Line 6 – “Other federal assets (with other agencies’ funds not from dedicated collections).” Inactivated for FY 2018
| Note 22 | Revised | Other Notes Info Tab: Section B, Line 2 – deleted “(with other agencies’ funds from dedicated collections)”
| Note 22 | Revised | Other Notes Info Tab: Section B, Line 3 – “Other federal liabilities (with other agencies’ funds not from dedicated collections).” Inactivated for FY 2018
| Note 30 | Revised | Other Notes Info Tab: Section B, Lines 1-15 – “Agency-entered name of disclosure entity.”
| Note 30 | Revised | Text Data Tab: Revised Line 9 – “In the event that contractual agreements, statutes, or other legal authorities obligate the reporting entity to provide financial support to the disclosure entity in the future, describe information regarding potential financial impacts (including those terms of the arrangements to provide financial support and liquidity, including events or circumstances that could expose the federal government to a loss). (SFFAS No. 47, par. 75g)”

### Appendix 4-Governmentwide Financial Report System-Other FR Data and Instructions

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Note 16 Revised Other Text Data Tab: Line 7 – “Provide details regarding any subsidy expense (income) reported in Section C line 6, including a cross-reference to agency PAR.”

Note 16 Revised Other Text Data Tab: Line 8 – “Provide any other relevant information pertaining to this note.”

Appendix 5a-Federal Trading Partner Codes for the Governmentwide Financial Report System (GFRS) and the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS)

Appendix 5a was updated with FY 2018 agency information for current-year reporting.

Appendix 5b-Determination of Consolidation Entity included in the governmentwide GPFFR, Disclosure Entity included in the governmentwide GPFFR, or Related Party for the Governmentwide Financial Report System (GFRS) and the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS)

Appendix 5b was updated with FY 2018 agency information for current-year reporting.

Appendix 10 Intragovernmental Transaction (IGT) Guide

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<td>Deleted last sentence of first paragraph, along with some minor changes. See Appendix 10 for complete details</td>
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<td>5.2</td>
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<td>6</td>
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<td>6.3.3</td>
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Summary of Changes

IMPORTANT NOTE: This summary of changes list is a synopsis of the guidance changes since the FY 2017 TFM Volume I, Part 2, Chapter 4700. It highlights the significant changes, but it is not all inclusive. Agencies should read TFM Volume I, Part 2, Chapter 4700 in its entirety to see all the changes for this fiscal year.

General revisions throughout the TFM Volume I, Part 2, Chapter 4700 were made to replace 2018 with current FY and 2017 with prior FY, as applicable.

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<td>4703</td>
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<td>Revised guidance for Funds from Dedicated Collections for consolidated and combined requirements.</td>
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<td>4705.20e</td>
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<td>4705.60a</td>
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<td>Updated guidance for Other Required Information for Legal Representation Letters to include: “Agencies are required to report subsequent events that resulted in a change in the likelihood of loss or the amount of loss, or both, from the effective date of the final Legal Representation Letter.”</td>
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<tr>
<td>4706.25a</td>
<td>Revised</td>
<td>Updated guidance to include: “Agencies that participate in Assisted Acquisitions must follow the Assisted Acquisition scenario located at Assisted Acquisition Scenario on Fiscal Service’s website.”</td>
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<td>Updated name of section to: Intragovernmental Transactions Reconciliation and Resolution Process.</td>
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<td>Revised the following categories: Accounting method difference, Accrual methodology difference, and Unidentified.</td>
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<td>4706.40</td>
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<td>Revised the guidance to include: “Additionally, Significant Entities and their auditors should review the 5th quarter Scorecard to determine if a prior-year journal voucher was processed. If so, then the Significant Entity should identify the reason for the journal voucher as well as how to prevent the adjustment in the current year.”</td>
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<td>4707.10f</td>
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<td>Updated guidance to include: “Agencies must submit GTAS ATBs for each active TAS (these include TAS with no transactional activity but are active in CARS).”</td>
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<td>Updated reporting dates for fiscal year 2018. Please note the remaining dates will be updated in the July 2018 publication.</td>
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Appendix 1 Reclassified Financial Statements

Appendix 1 updated for FY 2018 dates.

Appendix 2 Financial Report Consolidation

Appendix 2 updated to include FY 2018 reporting requirements.

Appendix 3 Governmentwide Financial Report System FR Notes and Instructions

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<td>Text Data Tab: Added Line 4 – “For criminal restitution orders being monitored, please provide the source of the case information (for example, PACER) and a brief description of the agency’s procedures for tracking the case information.”</td>
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<td>Text Data Tab: Added Line 5 – “Does the agency have the authority to retain and use the collections of criminal restitution? If so, please provide a brief description of the agency’s procedures for and accounting treatment of the collections.”</td>
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<td>Text Data Tab: Added Line 6 – “Does the agency disclose any information concerning criminal restitution in the agency financial report? If so, please list where in the financial report this information can be found.”</td>
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<td>Revised Note 4B title – “Loan Guarantee Liabilities.”</td>
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<td>Other Notes Info Tab: Section D, Revised FASB reference in Line 9 – “Portion of trading gains/losses that relates to trading securities still held at the reporting date (FASB ASC 320-10-50-9).”</td>
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<td>Line Item Notes Tab: Revised Line 2 – “Environmental disposal for military equipment/weapons programs.”</td>
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<td>Other Notes Info Tab: Section A, Deleted Inactive Line 3 – “Contingent liabilities for anticipated institution failures for DIF-FDIC.”</td>
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<td>Other Notes Info Tab: Section B – “Net Position/Equity (as reported on Balance Sheet/Statement of Financial Condition).” Reactivated for FY 2018.</td>
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<td>Other Notes Info Tab: Revised notation for Section B – “This data is validated against the agency legal management schedule for accuracy. An explanation is required for discrepancies of more than 10 percent between the amounts entered in GFRS and amounts reported on the management schedule.”</td>
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<td>Other Notes Info Tab: Revised notation for Section C – “This data is validated against the agency legal management schedule for accuracy. An explanation is required for discrepancies of more than 10 percent between the amounts entered in GFRS and amounts reported on the management schedule.”</td>
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<td>Other Notes Info Tab: Section F – “Railroad Retirement Economic Assumptions (SFFAS No. 17, par. 25) (to be completed only by RRB).” Inactivated for FY 2018.</td>
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<td>Other Notes Info Tab: Section G – “Other Railroad Retirement Assumptions Information.” Inactivated for FY 2018.</td>
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<td>Note 24</td>
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<td>Other Notes Info Tab: Section I – “Black Lung Economic Assumptions (SFFAS No. 17, par. 25) (to be completed only by DOL).” Inactivated for FY 2018.</td>
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<td>Note 24</td>
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<td>Other Notes Info Tab: Section J – “Black Lung Economic Assumptions (SFFAS No. 17, par. 25) (to be completed only by DOL).” Inactivated for FY 2018.</td>
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Appendix 4 Governmentwide Financial Report System-Other FR Data and Instructions

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<td>Other Data Info Tab: Section A – “Present Values of Railroad Retirement Expenditures in Excess of Income under Various Assumptions.” Inactivated for FY 2018.</td>
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<td>Section</td>
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<td>Other Data Info Tab: Section D – “Railroad Retirement Income (Excluding Interest and Financial Interchange Income) and Expenditures as a Percentage of Tier II Taxable Payroll.”</td>
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<td>Other Data Info Tab: Section G – “Other Related Railroad Retirement Information.”</td>
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<td>Note 6</td>
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<td>Other Data Info Tab: Section A – “Income and Expenditures (Excluding Interest) of Black Lung Trust Fund.”</td>
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<td>Other Data Info Tab: Deleted Inactive Section B – “Collections and Payments in Excise Taxes on Coal for the Black Lung Trust Fund [SFFAS No. 17, par. 27 (4)].” Renumbered remaining sections.</td>
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<td>Note 6</td>
<td>Revised</td>
<td>Other Data Info Tab: Section D – “Other Black Lung Information Related to Outstanding Debt.”</td>
</tr>
<tr>
<td>Note 7</td>
<td>Revised</td>
<td>Other Data Info Tab: Section A – “Estimated Unemployment Trust Fund (UTF) Cash Inflows and Outflows under Three Economic Analyses (SFFAS No. 17, pars. 27 &amp; 32).”</td>
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<td>Note 7</td>
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<td>Other Text Data Tab: (renumbered) Section C, Deleted Line 1 – “Describe the effects of the following three economic conditions based on unemployment rate: expected economic conditions, Sensitivity Analysis 1, and Sensitivity Analysis 2.” Renumbered remaining section lines.</td>
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<td>Note 10</td>
<td>Revised</td>
<td>Note 10 – “Unexpended Balances of Budget Authority (to be completed only by Fiscal Service).”</td>
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<td>Note 12</td>
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<td>Other Data Info Tab: Deleted Inactive Section A. Renumbered remaining sections.</td>
</tr>
<tr>
<td>Note 15</td>
<td>Revised</td>
<td>Other Data Info Tab: Section B, Edited first 2 introductory sentences – “All entities that prepare their financial statements in accordance with FASAB standards must complete this section. Entities that prepare their financial statements in accordance with FASB standards must check the…”</td>
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<td>Note 16</td>
<td>Revised</td>
<td>Other Data Info Tab: Section B – “Components of Loan Guarantees, Gross Current FY.”</td>
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**Appendix 5 Federal Trading Partner Codes for Governmentwide Financial Report System (GFRS) and the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS)**

Appendix 5 was separated into two appendices for FY 18 reporting guidance. Appendix 5a-Federal Trading Partner Codes for the Governmentwide Financial Reports System (GFRS) and the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS) and Appendix 5b-Determination of Consolidation Entity, Disclosure Entity, or Related Party for the Governmentwide Financial Report System (GFRS) and the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS). Please see both appendices for complete details.

**May 2018**
### Appendix 6 Reciprocal Categories Crosswalk to Financial Statements

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<td>Wording changes: “Closing Package” was capitalized. General Fund of the Treasury was changed to General Fund of the U.S. Government.</td>
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### Appendix 7 Federal Intragovernmental Transactions (IGT) Categories of Reciprocal U.S. Standard General Ledger (USSGL) Proprietary Accounts

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<td>Page 1-Footnote</td>
<td>New</td>
<td>Footnote added to section.</td>
</tr>
<tr>
<td>Page 1 and following-Footnote</td>
<td>Revision</td>
<td>RC Categories was changed from “29-48” to “30-48.”</td>
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<tr>
<td>Buy/Sell RC 22</td>
<td>Deleted</td>
<td>131900F(XXX) Allowance for Loss on Accounts Receivable.</td>
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<tr>
<td>Page 9-Footnote</td>
<td>New</td>
<td>2 Footnotes added: ¹ Agencies must use this account in limited situations; see Appendix 10 for more details. ² See USSGL Implementation Guidance – Intragovernmental Capital Asset and Inventory Buy/Sell Transactions, Effective date Fiscal 2017.</td>
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<tr>
<td>Transfers RC12</td>
<td>Deleted</td>
<td>Deleted “Transfers” in the USSGL 192500F(XXX).</td>
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<tr>
<td>Transfers RC08, RC11, RC8</td>
<td>Revision</td>
<td>Added “-” for “Non-expenditure” and “Non-budgetary.”</td>
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<tr>
<td>Benefits RC 21 and RC 26</td>
<td>New</td>
<td>Footnote 3 was added to Agency 1 accounts: ³ Treasury (020) should not be used as a trading partner for benefit transactions. See Appendix 10 for guidance.</td>
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<tr>
<td>Buy/Sell RC 23</td>
<td>New</td>
<td>Under Agency 2, added 232000F(XXX) Other Deferred Revenue.</td>
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<tr>
<td>General Fund Transactions RC36</td>
<td>Revision</td>
<td>Updated name of 591910 to Cancellations of Revenue and Other Financing Sources – The General Fund of the U.S. Government.</td>
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<tr>
<td>General Fund Transactions RC37</td>
<td>Revision</td>
<td>In USSGL name for 579001G Changed “For” to “for.”</td>
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<tr>
<td>Category 29</td>
<td>New</td>
<td>Footnote 3 was added to payroll accounts 221300, 222500 229000, 64000 to emphasize that: ³ Treasury (020) should not be used as a trading partner for benefit transactions. See Appendix 10 for guidance.</td>
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<tr>
<td>Fiduciary Transactions RC 05</td>
<td>Revision</td>
<td>Under RC 05 name, deleted “and/” so that it will just say “…Fiscal Service or FFB.”</td>
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<tr>
<td>Benefit Program RC 21 and 26 and Agency Heading</td>
<td>Revision</td>
<td>Removed “and/” where DOL (016) and OPM (024), so that it will just say (016 or 024) and “DOL or OPM.”</td>
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Appendix 8 CFO Representations for Federal Intragovernmental Activity and Balances

Instructions

Form updated for FY 2018 Intragovernmental Reporting Requirements.

Appendix 9 Recording Intragovernmental Transactions (IGT) with the General Fund of the U.S. Government

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<td>Rephrased “and was established for the purpose of fulfilling that authority on behalf of the U.S. Federal Government” to “fulfills the obligation of the U.S. Federal Government.”</td>
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<td>Section 2.2</td>
<td>New</td>
<td>Added Under a continuing resolution, do not increase FBwT until Fiscal Service issues a warrant. Not increasing FBwT under a continuing resolution may result in a negative balance, which is acceptable by OMB and Fiscal Service. Agencies should reflect authority received by a continuing resolution in USSGL account 109000 instead.</td>
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<td>Section 2.3</td>
<td>New</td>
<td>Added the Continuing Resolution section.</td>
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<td>Section 2.4</td>
<td>Revised</td>
<td>Changed section number from 2.3 to 2.4 due to new section for continuing resolution.</td>
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<tr>
<td>Section 2.5</td>
<td>Revised</td>
<td>Changed section number from 2.4 to 2.5 due to new section for continuing resolution.</td>
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<td>Section 2.5</td>
<td>New</td>
<td>Added Table 3.</td>
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<td>Section 2.6</td>
<td>Revised</td>
<td>Corrected bulleted in “Business Rules for Authority” section, also bolded “OMB Circular No. A-11” and added hyperlink.</td>
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<td>Section 2.7</td>
<td>Revised</td>
<td>Changed section number from 2.5 to 2.6 due to new section for continuing resolution.</td>
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<td>Section 2.8</td>
<td>Revised</td>
<td>Changed section number from 2.6 to 2.7 due to new section for continuing resolution.</td>
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<td>Section 2.7</td>
<td>Revised</td>
<td>Updated narrative to reflect current reporting requirements.</td>
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<tr>
<td>Section 2.8</td>
<td>Revised</td>
<td>Changed section number from 2.7 to 2.8 due to new section for continuing resolution.</td>
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<td>Changed table 3 to table 4 due to adding an additional table above in section 2.5.</td>
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<td>Removed “the end of a” from the 3rd paragraph, changed to quarter-end.</td>
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<td>Section 4</td>
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<td>Removed “the end of a” from the 4th paragraph, changed to quarter-end.</td>
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<tr>
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<td>Added “RC 36” to the last bullet.</td>
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<tr>
<td>Section 4</td>
<td>New</td>
<td>Added “Balances in USSGL 198000F are based on actual collections interfaced through CARS. Therefore, the General Fund will not reduce balances in RC 46 below the actual collections in CARS” to the 2nd to last paragraph.</td>
</tr>
</tbody>
</table>

Appendix 10 Intragovernmental Transaction (IGT) Guide

Intragovernmental Transactions Guide revised to include FY 2018 reporting requirements.

<table>
<thead>
<tr>
<th>Section Item</th>
<th>Revision</th>
<th>Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.3</td>
<td>Revision</td>
<td>Added “Benefits” transactions should never occur with Treasury.</td>
</tr>
<tr>
<td>Table 1</td>
<td>Revision</td>
<td>Added “Benefits” transactions should never occur with Treasury. Revised General Fund definitions.</td>
</tr>
<tr>
<td>3</td>
<td>Revision</td>
<td>The majority of this section was moved to Appendix 9. This change also caused a renumbering of tables throughout the document.</td>
</tr>
<tr>
<td>Table 13</td>
<td>Revision</td>
<td>An additional “Responsibility” was added for DOL.</td>
</tr>
<tr>
<td>7.4</td>
<td>New</td>
<td>Business rules for DOL were added.</td>
</tr>
<tr>
<td>9</td>
<td>Revision</td>
<td>Section updated to include G-Invoicing. More detailed guidance on IAAs have been updated. Allowance for Loss on Accounts Receivable guidance was updated.</td>
</tr>
</tbody>
</table>
Appendix 1

Reclassified Financial Statements

For FY 2018, the USSGL provides crosswalks that map the USSGL accounts to each Closing Package line for the reclassified financial statements. The crosswalk for the Reclassified Balance Sheet, Reclassified Statement of Net Cost, and the Reclassified Statement of Operations and Changes in Net Position for FY 2018 reporting can be accessed via the USSGL website. Please refer to Section II-Accounts and Definitions and Section VI-Crosswalks to Reclassified Statements for FY 2018 reporting on the USSGL website for complete details.
Appendix 2

Financial Report Consolidation

For the 2018 fiscal year-end, Significant Entities are still required to submit their Adjusted Trial Balance (ATB) on all active Treasury Account Symbols (TAS) in Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS). Agencies will be able to pull the Reconciliation Reclassified Financial Statement Lines data from GTAS by running their Reconciliation Report (Reclassified Balance Sheet, Reclassified Statement of Operations and Changes in Net Position, and the Reclassified Statement of Net Cost), which is based on the reclassified financial statement U.S. Standard General Ledger (USSGL) crosswalks. Once an agency’s GTAS ATB is certified, a need could arise to manually adjust certain line items in order to ensure consistency with the agencies audited financial statements; this includes Other Comprehensive Basis of Accounting (OCBOA) agencies that need to reclassify audited financial statement line items to the reclassified statement lines. In order to accommodate these adjustments, there is a manual adjustment module in GTAS where agencies will submit their adjustments to ensure consistency with agencies’ audited financial statements, and the GTAS created Reclassified Statements. Only users with the certifier role will have the ability to certify manual adjustments for the agencies. The ability to perform Manual Adjustments in GTAS will be subject to Fiscal Service approval and agencies will need to provide sufficient and valid justifications for each line item to be adjusted.

To demonstrate the consistency between the agencies’ audited financial statements, the GTAS ATB, and the reclassified financial statement lines populated in Governmentwide Financial Report System (GFRS), Fiscal Service will require a reconciliation that must be completed outside of GTAS. The Agency Financial Report (AFR) to Closing Package reconciliation template must be completed and attached in GFRS Module GF008. Fiscal Service will follow up with any reconciliation differences with the agencies and make adjustments via journal voucher when necessary. Fiscal Service will provide each Significant Entity with the “AFR TO CP Reconciliation Template” via the GTAS website. Significant Entities must complete the template with amounts from their audited AFR as well as their reclassified reconciliation statements while providing explanations for any differences. The template and detailed instructions, documenting how to conduct this reconciliation, can be found on the GTAS website.

As in previous years, agencies will still be required to complete their notes and other data submission in Modules 6 and 7 respectively, and use Module 8 to sign-off and complete the GFRS submission.

Agencies must complete and submit the annual prior-period adjustment survey to identify any changes in accounting principles, reclassifications, and restatements for the current FY reporting. Prior-Period/year columns will still appear in GFRS (sometimes pre-populated with PY data); due to system constraints, they have not been removed. Agencies should leave these columns blank where data is not pre-populated and leave pre-populated amounts as is. In addition, agencies are required to complete the Prior-Period Adjustment Note 17 within GFRS, Module 6. This will allow Fiscal Service to identify and account for all changes to the prior-year reporting in the current FY for changes in accounting principles, reclassifications, and restatements.
Appendix 3

Governmentwide Financial Report System FR Notes and Instructions

Agencies are required to submit FR Notes based on amounts shown in the reclassified non-federal line items on the Closing Package Reclassified Balance Sheet. Additional notes are required based on disclosure standards for the governmentwide financial statements (for example, commitments and contingencies) and based on the requirements of the TFM. The requirements of Generally Accepted Accounting Principles (GAAP) are referenced in this document, as applicable. This is not a substitute for reading the literature that created the requirements.

This appendix is arranged in the same general format as the Governmentwide Financial Report System (GFRS). Data has been marked to agree with the GFRS tab that agencies use to access information to assist them in completing the FR Notes module. Agencies must enter an explanation for any changes between current FY and previously reported amounts that are greater than a Treasury predetermined threshold on the “Threshold” tab of the FR Notes module, if applicable.

The FR Notes are directly linked to the amounts that have been reclassified and not necessarily to the notes in the agencies’ audited financial statements. Thus, agencies must provide a reference in the “Agency Note” to where the entered data can be found in the agencies’ audited financial statements or describe from where the entered data is derived (for example, note number, page number, agency worksheet, etc.).

The “Line Item Notes” tab ties the data back to an individual Closing Package reclassified financial statement line item. The “Other Notes Info” tab may have several sections for agencies to complete. A tab/section/line is inactive when it is not applicable to a note or to an agency. Each FR Note can have up to four tabs that require data input:

- Tab 1 title, “Line Item Notes”–Amount directly linked to a reclassified Balance Sheet line.
- Tab 2 title, “Other Notes Info”–Numerical information related to the note or that ties into the “Line Item Notes” tab.
- Tab 3 title, “Text Data”–Textual information related to the note.
- Tab 4 title, “Threshold”–Explanation for amounts greater than a defined amount.

Some notes contain hard-coded program or category names while others allow or require the entry of program or category names. Some of these notes contain a line titled, “All other.” Use the line titled, “All other,” when appropriate and do not create an additional line titled, “Other,” or “All other.”

Below is a list of the notes contained in GFRS (some notes may not apply):

<table>
<thead>
<tr>
<th>Note</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Note 1</td>
<td>Federal Reserve Earnings, Subsequent Events, and Other Pertinent Information (Inactive for FY 2018)</td>
</tr>
<tr>
<td>Note 2</td>
<td>Cash and Other Monetary Assets</td>
</tr>
<tr>
<td>Note 3</td>
<td>Accounts and Taxes Receivable</td>
</tr>
<tr>
<td>Note 4A</td>
<td>Loans Receivable, Net</td>
</tr>
<tr>
<td>Note 4B</td>
<td>Loan Guarantee Liabilities</td>
</tr>
<tr>
<td>Note 5</td>
<td>Inventories and Related Property</td>
</tr>
<tr>
<td>Note 6</td>
<td>Property, Plant, and Equipment (PP&amp;E)</td>
</tr>
<tr>
<td>Note 7</td>
<td>Debt and Equity Securities</td>
</tr>
<tr>
<td>Note 8</td>
<td>Other Assets</td>
</tr>
<tr>
<td>Note 9</td>
<td>Accounts Payable</td>
</tr>
<tr>
<td>Note 10A</td>
<td>Federal Debt Securities Held by the Public</td>
</tr>
<tr>
<td>Note 10B</td>
<td>Treasury Securities Held by Government Trust Funds, Revolving Funds, and Special Funds</td>
</tr>
<tr>
<td>Note 11</td>
<td>Federal Employee and Veteran Benefits Payable–Liabilities for Benefits for Services Provided to Federal Employees</td>
</tr>
<tr>
<td>Note 12</td>
<td>Environmental and Disposal Liabilities</td>
</tr>
<tr>
<td>Note 13</td>
<td>Benefits Due and Payable</td>
</tr>
<tr>
<td>Note 14</td>
<td>Insurance and Guarantee Program Liabilities</td>
</tr>
<tr>
<td>Note 15</td>
<td>Other Liabilities</td>
</tr>
<tr>
<td>Note 16</td>
<td>Collections and Refunds of Non-exchange Revenue</td>
</tr>
<tr>
<td>Note 17</td>
<td>Prior-Period Adjustments</td>
</tr>
</tbody>
</table>
Appendix 3

Note 18 Contingencies
Note 19 Commitments
Note 22 Funds from Dedicated Collections
Note 23 Statements of Social Insurance (a principal financial statement)
Note 24 Social Insurance
Note 25 Stewardship Land
Note 26 Heritage Assets
Note 27 Fiduciary Activities
Note 28A Investment in Government Sponsored Enterprises (GSE)
Note 28B Liabilities to Government Sponsored Enterprises (GSE)
Note 29 Statement of Changes in Social Insurance Amounts (a principal financial statement)
Note 30 Disclosure Entities and Related Parties

Instructions for completing the FR Notes are included in this appendix following these format descriptions.

Note 1. Federal Reserve Earnings, Subsequent Events, and Other Pertinent Information (Inactive for FY 2018)


“Other Notes Info” Tab

Section A—Federal Reserve Earnings [to be completed only by the Department of the Treasury (Treasury)]

<table>
<thead>
<tr>
<th>Current FY</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Treasury securities including those held by the Federal Reserve Bank (FRB)</td>
</tr>
<tr>
<td>2. FRB earnings on Treasury securities that exceed the statutory amount</td>
</tr>
<tr>
<td>3. Interest Receivable on FRB Deposit of Earnings</td>
</tr>
</tbody>
</table>

Section B—Loans Receivable and Loan Guarantee Liabilities [to be completed only by Export-Import Bank of the United States (EXIM)]

<table>
<thead>
<tr>
<th>Current FY</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Guarantee amounts related to the payment of principal and interest on export loans made by PEECO</td>
</tr>
<tr>
<td>2. Guarantee amounts related to the payment of interest on PEECO’S long-term secured debt obligations</td>
</tr>
<tr>
<td>3. Fees received for PEECO agreements related to export loans</td>
</tr>
<tr>
<td>4. Fees received for PEECO agreements related to secured debt obligations</td>
</tr>
</tbody>
</table>

Section C—Related Parties—External to the Reporting Entity for the Financial Report (do not complete if amount is with another federal agency)

<table>
<thead>
<tr>
<th>Current FY</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Related party receivables</td>
</tr>
<tr>
<td>2. Related party payables</td>
</tr>
<tr>
<td>3. Related party operating revenue</td>
</tr>
<tr>
<td>4. Related party net cost of operations</td>
</tr>
<tr>
<td>5. Related party economic dependency transactions</td>
</tr>
<tr>
<td>6. Investments in related parties</td>
</tr>
<tr>
<td>7. Related party leases</td>
</tr>
</tbody>
</table>
### Appendix 3

**Note 2. Cash and Other Monetary Assets**

**“Line Item Notes” Tab (SFFAS No. 1, pars. 27-30)**

<table>
<thead>
<tr>
<th>Current FY</th>
<th>1. Operating cash—not restricted (Treasury only)</th>
<th>X</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2. Operating cash—restricted (Treasury only)</td>
<td>X</td>
</tr>
<tr>
<td></td>
<td>3. Other cash—not restricted</td>
<td>X</td>
</tr>
<tr>
<td></td>
<td>4. Other cash—restricted</td>
<td>X</td>
</tr>
<tr>
<td></td>
<td>5. International monetary assets (Treasury only)</td>
<td>X</td>
</tr>
<tr>
<td></td>
<td>6. Gold (Treasury only)</td>
<td>X</td>
</tr>
<tr>
<td></td>
<td>7. Foreign currency</td>
<td>X</td>
</tr>
</tbody>
</table>

**“Other Notes Info” Tab**

**Section A—Other Related Information (to be completed only by Treasury)**

<table>
<thead>
<tr>
<th>Current FY</th>
<th>1. International Monetary Fund (IMF)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Letter of Credit—available balance</td>
</tr>
<tr>
<td></td>
<td>Reserve position in the IMF</td>
</tr>
<tr>
<td></td>
<td>Special Drawing Rights (SDR) holdings—Exchange Stabilization Fund</td>
</tr>
<tr>
<td></td>
<td>SDR certificates outstanding with the FRB</td>
</tr>
<tr>
<td></td>
<td>Interest bearing liability to the IMF for SDR allocations</td>
</tr>
<tr>
<td></td>
<td>Gold certificates</td>
</tr>
</tbody>
</table>

**Section B—Gold (to be completed only by Treasury)**

<table>
<thead>
<tr>
<th>Current FY</th>
<th>1. Number of fine troy ounces of gold</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Statutory price of 1 fine troy ounce of gold</td>
</tr>
<tr>
<td></td>
<td>Market value of 1 fine troy ounce of gold</td>
</tr>
</tbody>
</table>

**Section C—Analysis of Cash Held Outside Treasury**

<table>
<thead>
<tr>
<th>Current FY</th>
<th>1. Total cash reported to Treasury central accounting through the Classification Transactions and Accountability (CTA)/Statement of Transactions-SF224, Statement of Accountability/Transactions-SF 1219/1220</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2.-6. Agency-entered descriptions for cash held outside of Treasury (not reported to Treasury central accounting)</td>
</tr>
<tr>
<td></td>
<td>7. Total cash reported in Note 2</td>
</tr>
</tbody>
</table>

**Section D—Silver (to be completed only by Treasury)**

<table>
<thead>
<tr>
<th>Current FY</th>
<th>1. Number of fine troy ounces of silver</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Statutory price of 1 fine troy ounce of silver</td>
</tr>
<tr>
<td></td>
<td>Market value of 1 fine troy ounce of silver</td>
</tr>
</tbody>
</table>

**Section E—Foreign Military Sales Program-Security Assistance Accounts (SAA) (to be completed only by SAA/DOD)**

<table>
<thead>
<tr>
<th>Current FY</th>
<th>1. Total amount of cash and other monetary assets for security assistance accounts</th>
</tr>
</thead>
</table>

July 2018
“Text Data” Tab (SFFAS No. 1, pars. 27-30)

1. Describe the nature of the amount in the line item “Other cash–not restricted.”
2. Describe the restrictions on the cash reported in the line item “Other cash–restricted” and any statutory authority (law, regulation, or agreement).
3. If the cash is restricted because it is non-entity, state the organization/individual(s) for which the cash is being held.
4. Describe the nature of the amount in the line item “Foreign currency.”
5. Disclose the method of exchange rate used on the financial statement date (Treasury exchange rate or prevailing market rate).
6. Provide additional details describing the nature of and reasoning for cash held outside of Treasury (not reported to Treasury central accounting) for amounts reported in Section C, lines 2 through 6.
7. Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.

Note 3. Accounts and Taxes Receivable, Net

“Line Item Notes” Tab

[Lines 7 through 12 to be completed only by Treasury, Department of Labor (DOL), and Department of Homeland Security (DHS)]

1. Accounts receivable, gross X
2. Related interest receivable–accounts receivable X
3. Penalties, fines, and administrative fees receivable–accounts receivable X
4. Less: allowance for loss on accounts receivable X
5. Less: allowance for loss on interest receivable–accounts receivable X
6. Less: allowance for loss on penalties, fines, and administrative fees receivable–accounts receivable X
7. Taxes receivable, gross X
8. Related interest receivable–taxes receivable X
9. Penalties, fines, and administrative fees receivable–taxes receivable X
10. Less: allowance for loss on taxes receivable X
11. Less: allowance for loss on interest receivable–taxes receivable X
12. Less: allowance for loss on penalties, fines, and administrative fees receivable–taxes receivable X

“Other Notes Info” Tab

Section A—Interest Receivable on Uncollectible Accounts and Taxes Receivable (SFFAS No. 1, par. 55)

(Line 1 to be completed only by Treasury, DOL, and DHS)

1. Interest on uncollectible accounts–taxes receivable X
2. Interest on uncollectible accounts–accounts receivable X

Section B—Criminal Restitution

Enter the following information for criminal restitution owed to the agency for the current FY. For the following sections, a criminal restitution order is defined as the Judgment in a Criminal Case schedule that lists when a federal agency is a payee and the amount of restitution ordered.
Appendix 3

1. Gross dollar amount of receivables related to criminal restitution orders monitored by the agency. X

2. Estimate of the net realizable value determined to be collectible for criminal restitution orders monitored by the agency. X

“Text Data” Tab

(Line 2 to be completed only by Treasury, DOL, and DHS)

1. Describe the method(s) used to calculate the allowances on accounts receivable (SFFAS No. 1, par. 52).
2. Describe the method(s) used to calculate the allowance on taxes receivable (SFFAS No. 1, par. 52).
3. Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.
4. For criminal restitution orders being monitored, please provide the source of the case information (for example, PACER) and a brief description of the agency’s procedures for tracking the case information.
5. Does the agency have the authority to retain and use the collections of criminal restitution? If so, please provide a brief description of the agency’s procedures for and accounting treatment of the collections.
6. Does the agency disclose any information concerning criminal restitution in the agency financial report? If so, please list where in the financial report this information can be found.

Note 4A. Loans Receivable, Net

“Line Item Notes” Tab

Loans Receivable, Net (SFFAS No. 32, par. 27)

Enter the following information for the major direct loan and defaulted guaranteed loan programs for the current FY.

Column headings:

<table>
<thead>
<tr>
<th>Current FY</th>
</tr>
</thead>
<tbody>
<tr>
<td>X</td>
</tr>
<tr>
<td>X</td>
</tr>
<tr>
<td>X</td>
</tr>
<tr>
<td>X</td>
</tr>
<tr>
<td>X</td>
</tr>
</tbody>
</table>

Row headings:

1. Federal Direct Student Loans
2. Electric Loans
3. Rural Housing Service
4. Federal Family Education Loan
5. Water and Environmental Loans
6. Housing for the Elderly and Disabled
7. Farm Loans
8. Export-Import Bank Loans
9. U.S. Agency for International Development
10. Housing and Urban Development
11. Telecommunications Loans
12. Food Aid
13.-17. Agency-entered programs
18. All other loans receivable
“Other Notes Info” Tab

Section A—Subsidy Expense/(Income) (SFFAS No. 32, par. 27)
Enter amounts for the subsidy expense/(income) for the programs identified in the “Line Item Notes” tab.

<table>
<thead>
<tr>
<th>Current FY</th>
</tr>
</thead>
<tbody>
<tr>
<td>X</td>
</tr>
<tr>
<td>X</td>
</tr>
<tr>
<td>X</td>
</tr>
<tr>
<td>X</td>
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<td>X</td>
</tr>
<tr>
<td>X</td>
</tr>
<tr>
<td>X</td>
</tr>
</tbody>
</table>

“Text Data” Tab

1. Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.
2. Provide an explanation for net loans receivable (increase/decrease) (Education only).

Note 4B. Loan Guarantee Liabilities

“Line Item Notes” Tab (SFFAS No. 32, par. 27)
Enter the names of the major programs and the loan guarantee liability for the current FY.

<table>
<thead>
<tr>
<th>Current FY</th>
</tr>
</thead>
<tbody>
<tr>
<td>X</td>
</tr>
<tr>
<td>X</td>
</tr>
<tr>
<td>X</td>
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<tr>
<td>X</td>
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<td>X</td>
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<tr>
<td>X</td>
</tr>
<tr>
<td>X</td>
</tr>
</tbody>
</table>

“Other Notes Info” Tab

Section A—Other Related Information (SFFAS No. 32, par. 27)
Enter the amounts for the following items by the same program name identified in the “Line Item Notes” tab.

<table>
<thead>
<tr>
<th>Current FY</th>
</tr>
</thead>
<tbody>
<tr>
<td>X</td>
</tr>
</tbody>
</table>
2. Amount guaranteed by the government (total outstanding principal) X
3. Subsidy expense/(income) X

Row headings:
1. Federal Family Education Loans
2. Federal Housing Administration Loans
3. Veterans Housing Benefit Program
4. Export-Import Bank Guarantees
5. Small Business Loans
6. Israeli Loan Guarantee Program
7. Overseas Private Investment Corporation Credit Program
8. Rural Housing Service
10. Business and Industry Loans
11. Export Credit Guarantee Programs
12.-16. Agency-entered programs
17. All other loan guarantee liabilities

“Text Data” Tab

1. Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.

Note 5. Inventories and Related Property

“Line Item Notes” Tab
Enter the following information for inventories and related property for the current FY.

<table>
<thead>
<tr>
<th>Current FY</th>
</tr>
</thead>
<tbody>
<tr>
<td>X</td>
</tr>
<tr>
<td>X</td>
</tr>
<tr>
<td>X</td>
</tr>
<tr>
<td>X</td>
</tr>
<tr>
<td>X</td>
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<tr>
<td>X</td>
</tr>
<tr>
<td>X</td>
</tr>
</tbody>
</table>

“Other Notes Info” Tab

Section A—Inventory Year-end Balances by Category Type (SFFAS No. 32, pars. 16-18, 20)
Enter the balance as of the current FY for the following categories of inventory.

<table>
<thead>
<tr>
<th>Current FY</th>
</tr>
</thead>
<tbody>
<tr>
<td>X</td>
</tr>
<tr>
<td>X</td>
</tr>
<tr>
<td>X</td>
</tr>
<tr>
<td>X</td>
</tr>
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<td>X</td>
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<tr>
<td>X</td>
</tr>
<tr>
<td>X</td>
</tr>
<tr>
<td>X</td>
</tr>
<tr>
<td>X</td>
</tr>
</tbody>
</table>
Appendix 3

12. Total allowance for inventories and related property X
13. Total inventories and related property, net X

Section B—Other Information—Dollar Value
Enter the dollar value balance for the current FY for each category.

Current FY
1. Seized property X
2. Forfeited property X
3. Goods held under price support and stabilization programs X

Section C—Other Information—Number of Items/Volume
Enter the number of items/volume for the current FY as it relates to each category.

Current FY
1. Seized property U
2. Forfeited property U
3. Goods held under price support and stabilization programs U

Section D—Percent of inventory value by method (to be completed by DOD)
Enter the percent of your inventory that is valued using each of the methods listed.

Current FY
1. Moving average cost (MAC) %
2. First-in-first-out (FIFO) %
3. Latest acquisition cost (LAC) %

“Text Data” Tab
Provide the following information as it relates to inventory by each category (SFFAS No. 3, except where noted below).

1. Method used to calculate allowance.
2. Significant accounting principles and methods of applying those principles.
3. Provide a broad description of foreclosed property (SFFAS No. 32, par. 21).
4. Describe the process used to apply deemed cost as the alternative valuation method for opening balances of inventory, operating materials and supplies, or stockpile materials (SFFAS No. 48, par. 13).
5. Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.

Note 6. Property, Plant, and Equipment (PP&E)

“Line Item Notes” Tab
Enter the following information for PP&E for the current FY.

The ending balance for the prior FY must equal the beginning balance for the current FY.

Column headings:

Current FY
1. PP&E X
2. Accumulated depreciation/amortization X
3. Net PP&E X

Row headings:

1. Balance beginning of year X
2. Prior-period adjustments (not restated) X
3. Capitalized acquisitions from the public X
4. Capitalized acquisitions from government agencies X
Appendix 3

5. Deletions from the Balance Sheet X
6. Deletions related to partial impairment of PP&E X
7. Revaluations X
8. Stewardship reclassifications X
9. Depreciation/amortization X
10. PP&E–balance end of year X

“Other Notes Info” Tab

Section A—Cost of PP&E for each Category (SFFAS No. 32, par. 23)
Enter the gross cost as of the current FY for each category of PP&E.

<table>
<thead>
<tr>
<th>Current FY</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Buildings, structures, and facilities (including improvements to land) X</td>
</tr>
<tr>
<td>2. Furniture, fixtures, and equipment (including aircraft, ships, vessels, small boats, and vehicles) X</td>
</tr>
<tr>
<td>3. Construction in progress X</td>
</tr>
<tr>
<td>4. Land and land rights X</td>
</tr>
<tr>
<td>5. Internal use software X</td>
</tr>
<tr>
<td>6. Assets under capital lease X</td>
</tr>
<tr>
<td>7. Leasehold improvements X</td>
</tr>
<tr>
<td>8. Other property, plant, and equipment X</td>
</tr>
<tr>
<td>9. Total property, plant, and equipment X</td>
</tr>
</tbody>
</table>

Section B—Accumulated Depreciation/Amortization for each Category (SFFAS No. 32, par. 23)
Enter the accumulated depreciation/amortization as of the current FY for each category of PP&E.

| Current FY |....|
|----------------|
| 1. Buildings, structures, and facilities (including improvements to land) X |
| 2. Furniture, fixtures, and equipment (including aircraft, ships, vessels, small boats, and vehicles) X |
| 3. Internal use software X |
| 4. Assets under capital lease X |
| 5. Leasehold improvements X |
| 6. Other property, plant, and equipment X |
| 7. Total accumulated depreciation/amortization X |

Section C—Public-Private Partnerships (P3s) (SFFAS No. 49, par. 25)—for early implementers of SFFAS No. 49
Enter the amounts for P3 arrangements or transactions.

| Current FY |....|
|----------------|
| 1. Amount received during the current fiscal year X |
| 2. Amount paid during the current fiscal year X |
| 3. Estimated amount to be received over the expected life of the P3s X |
| 4. Estimated amount to be paid in aggregate over the expected life of the P3s X |

“Text Data” Tab

1. Provide a general description of what constitutes general PP&E impairment (SFFAS No. 44, par. 26).
2. For early implementers of SFFAS No. 49, provide a general description of P3 arrangements and transactions (SFFAS No. 49, par. 25).
3. Describe the process used to apply deemed cost in establishing opening balances of general PP&E (SFFAS No. 50, par. 13).
Appendix 3

4. Describe the process used to elect an alternative valuation method for establishing an opening balance for land or land rights and the number of acres held at the end of the fiscal year (SFFAS No. 50, par. 13).
5. Provide any other relevant information pertaining to this note and any material changes from prior FY’s depreciation methods and capitalization thresholds. In addition, describe briefly the significant accounting policies pertaining to this note.

Note 7. Debt and Equity Securities [Financial Accounting Standards Board (FASB), Accounting Standards Codification (ASC) 320 and Financial Service–Investment Companies, ASC 946]

“Line Item Notes” Tab

Fixed Income/Debt Securities (FASB ASC 320-10-50-1):
1. Non-U.S. Government securities X
2. Commercial securities X
3. Mortgage/asset backed securities X
4. Corporate and other bonds X
5. All other fixed income/debt securities X

Equity Security (FASB ASC 320-10-50-1):
6. Common stocks X
7. Unit trusts X
8. All other equity securities X
9. Other X

“Other Notes Info” Tab (FASB ASC 20-10-50-9)

Section A—Investment Category–Held-to-Maturity Securities
Enter amounts for the Investment Category–Held-to-Maturity securities for the current FY.

Column headings: Current FY
1. Cost basis X
2. Unamortized premium/discount X
3. Net investment X

Row headings:

Fixed Income/Debt Securities:
1. Non-U.S. Government securities X
2. Commercial securities X
3. Mortgage/asset backed securities X
4. Corporate and other bonds X
5. All other fixed income/debt securities X

Equity Securities:
6. Common stocks X
7. Unit trusts X
8. All other equity securities X
9. Other X

Section B—Investment Category–Available-for-Sale Securities
Enter the amounts for Investment Category–Available-for-Sale Securities for the current FY.

Column headings: Current FY
1. Cost basis X
Appendix 3

2. Unrealized gain/loss X
3. Market value X

Row headings:

Fixed Income/Debt Securities:
1. Non-U.S. Government securities X
2. Commercial securities X
3. Mortgage/asset backed securities X
4. Corporate and other bonds X
5. All other fixed income/debt securities X

Equity Securities:
6. Common stocks X
7. Unit trusts X
8. All other equity securities X
9. Other X

Section C—Investment Category—Trading Securities
Enter the amounts for Investment Category—Trading Securities for the current FY.

Column headings: Current FY
1. Cost basis X
2. Unrealized gain/loss X
3. Market value X

Row headings:

Fixed Income/Debt Securities:
1. Non-U.S. Government securities X
2. Commercial securities X
3. Mortgage/asset backed securities X
4. Corporate and other bonds X
5. All other fixed income/debt securities X

Equity Securities:
6. Common stocks X
7. Unit trusts X
8. All other equity securities X
9. Other X

Section D—Other Information

1. Proceeds from sales of available-for-sale securities (FASB ASC 320-10-50-9) X
2. Gross realized gains (included in earnings) from sales of available-for-sale securities (FASB ASC 320-10-50-9) X
3. Gross realized losses (included in earnings) from available-for-sale securities (FASB ASC 320-10-50-9) X
4. Gross gains included in earnings from transfers of securities from the available-for-sale category into the trading category (FASB ASC 320-10-50-9) X
5. Gross losses included in earnings from transfers of securities from the available-for-sale category into the trading category (FASB ASC 320-10-50-9) X
6. Net unrealized holding gain on available-for-sale securities included in accumulated other comprehensive income (FASB ASC 320-10-50-9) X
7. Net unrealized holding loss on available-for-sale securities included in accumulated other comprehensive income (FASB ASC 320-10-50-9) X
8. Amount of gains/losses reclassified out of accumulated other comprehensive income into earnings for the period (FASB ASC 320-10-50-10) X
9. Portion of trading gains/losses that relates to trading securities still held at the reporting date (FASB ASC 320-10-50-9) X
10. Net carrying amount of sold/transferred held-to-maturity securities (FASB ASC 320-10-50-10) X
11. Net gain/loss in accumulated other comprehensive income for any derivative that hedged the forecasted acquisition of held-to-maturity security (FASB ASC 320-10-50-10) X

“Text Data” Tab

1. Provide a description of the amounts reported on the “Line Item Notes” tab for lines 5, 8, and 9.
2. Provide a description of the amounts reported on the “Other Notes Info” tab for lines 5, 8, and 9 in Sections A through C.
3. Provide the basis on which the cost of a security sold or the amount reclassified out of accumulated other comprehensive income into earnings was determined (FASB ASC 320-10-50-9).
4. Provide the circumstances leading to the decision to sell or transfer the security for held-to-maturity securities (FASB ASC 320-10-50-10).
5. Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.

Note 8. Other Assets

“Line Item Notes” Tab

1. Advances and prepayments
2. FDIC receivable from resolution activity
3. Regulatory assets
4. Derivative assets
5. Other assets

“Text Data” Tab

1. Provide a description of advances and prepayments on the “Line Item Notes” tab for line 1.
2. Provide a description and related amounts for balances that exceed $1 billion in the line titled “Other assets” on the “Line Item Notes” tab.
3. If derivatives are reported on your agency financial statements, provide all disclosures required in FASB ASC 815-10-50.
4. Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.

Note 9. Accounts Payable

Note: Grant Liabilities must be reported in Note 15–Other Liabilities.

“Line Item Notes” Tab (SFFAS No. 1, par. 74)

1. Accounts payable

Current FY

X
Appendix 3

“Text Data” Tab

1. Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.

Note 10A. Federal Debt Securities Held by the Public

“Line Item Notes” Tab

(Lines 1 through 9 to be completed only by Treasury)

<table>
<thead>
<tr>
<th>Treasury securities:</th>
<th>Current FY</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Marketable securities–Treasury bills</td>
<td>X</td>
</tr>
<tr>
<td>2. Marketable securities–Treasury notes</td>
<td>X</td>
</tr>
<tr>
<td>3. Marketable securities–Treasury bonds</td>
<td>X</td>
</tr>
<tr>
<td>4. Marketable securities–Treasury inflation protected securities</td>
<td>X</td>
</tr>
<tr>
<td>5. Marketable Securities–Treasury floating rate notes</td>
<td>X</td>
</tr>
<tr>
<td>6. Nonmarketable securities</td>
<td>X</td>
</tr>
<tr>
<td>7. Unamortized premium on Treasury securities</td>
<td>X</td>
</tr>
<tr>
<td>8. Unamortized discount on Treasury securities</td>
<td>X</td>
</tr>
<tr>
<td>9. Accrued interest payable on debt issued by Treasury</td>
<td>X</td>
</tr>
</tbody>
</table>

Agency securities:

<table>
<thead>
<tr>
<th>Agency securities:</th>
<th>Current FY</th>
</tr>
</thead>
<tbody>
<tr>
<td>10. Securities at par</td>
<td>X</td>
</tr>
<tr>
<td>11. Unamortized premium on securities</td>
<td>X</td>
</tr>
<tr>
<td>12. Unamortized discount on securities</td>
<td>X</td>
</tr>
<tr>
<td>13. Accrued interest payable on agency securities</td>
<td>X</td>
</tr>
</tbody>
</table>

“Other Notes Info” Tab (to be completed only by Treasury)

Section A—Other Related Information

<table>
<thead>
<tr>
<th>Current FY</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Debt subject to statutory limit</td>
</tr>
<tr>
<td>2. Statutory debt limit</td>
</tr>
<tr>
<td>3. Provide the losses or gains for the difference between the reacquisition price and the net carrying value of the extinguished debt recognized currently in the period of the extinguishment for those securities that are retired before the maturity date because of a call feature of the security, or because they are eligible for redemption by the holder on demand.</td>
</tr>
</tbody>
</table>

Section B—Average Interest Rate

<table>
<thead>
<tr>
<th>Current FY</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Marketable securities–Treasury bills</td>
</tr>
<tr>
<td>2. Marketable securities–Treasury notes</td>
</tr>
<tr>
<td>3. Marketable securities–Treasury bonds</td>
</tr>
<tr>
<td>4. Marketable securities–Treasury inflation-protected securities</td>
</tr>
<tr>
<td>5. Marketable securities–Treasury floating rate notes</td>
</tr>
<tr>
<td>6. Nonmarketable securities</td>
</tr>
</tbody>
</table>

“Text Data” Tab

1. Pursuant to federal law, are old currencies issued by the federal government and not yet redeemed or written off identified as a federal debt liability at face value?
Appendix 3

2. Provide the losses or gains for the difference between the reacquisition price and the net carrying value of the extinguished
dept recognized currently in the period of the extinguishment for those securitites that are retired before the maturity date
because of a call feature of the security, or because they are eligible for redemption by the holder on demand.
3. Securities that have unknown redemption or maturity values at the time of issue should be originally valued and
periodically revalued. Were the securities that meet this definition revalued at their current value as of the date of the
financial statements?
4. Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant
accounting policies pertaining to this note and changes in significant accounting policies such as the debt ceiling and
extraordinary actions.

Note 10B. Treasury Securities Held by Government Trust Funds, Revolving Funds, and Special Funds

“Other Notes Info” Tab

Section A—Programs and Funds

1. Social Security Administration, Federal Old-Age and Survivors Insurance Trust Fund
2. Office of Personnel Management, Civil Service Retirement and Disability Fund
3. Office of Personnel Management, Employees Health Benefits Fund
4. Department of Health and Human Services, Federal Hospital Insurance Trust Fund
5. Department of Defense, Military Retirement Fund
6. Department of Defense, Medicare-Eligible Retiree Health Care Fund
7. Social Security Administration, Federal Disability Insurance Trust Fund
8. Department of Labor, Unemployment Trust Fund
9. Federal Deposit Insurance Corporation, Deposit Insurance Fund
10. Office of Personnel Management, Employees Life Insurance Fund
12. Department of Health and Human Services, Federal Supplementary Medical Insurance Trust Fund
14. Department of Veterans Affairs, National Service Life Insurance Fund
15. Department of Transportation, Highway Trust Fund
16. Department of Transportation, Airport and Airway Trust Fund
17. Pension Benefit Guaranty Corporation
18. Department of State, Foreign Service Retirement and Disability Fund
19. Department of the Treasury, Exchange Stabilization Fund
20. Railroad Retirement Board
22. Department of Housing and Urban Development, Guarantees of Mortgage-Backed Securities Capital Reserve Account
23. National Credit Union Share Insurance Fund
24. United States Postal Service, Postal Service Fund
25.-27. Agency-entered description
28. All other programs and funds

For the programs and funds listed above, enter the current FY amounts for the par investment (intragovernmental debt
holdings), unamortized discount, and unamortized premium.

Column headings:

<table>
<thead>
<tr>
<th>Current FY</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Par value of the investment (intragovernmental debt holdings)</td>
</tr>
<tr>
<td>2. Unamortized discount</td>
</tr>
<tr>
<td>3. Unamortized premium</td>
</tr>
<tr>
<td>4. Net investment</td>
</tr>
</tbody>
</table>
Appendix 3

Section B—Programs and Funds (to be completed only by Treasury)

1. Social Security Administration, Federal Old-Age and Survivors Insurance Trust Fund

2. Office of Personnel Management, Civil Service Retirement and Disability Fund

3. Office of Personnel Management, Employees Health Benefits Fund

4. Department of Health and Human Services, Federal Hospital Insurance Trust Fund

5. Department of Defense, Military Retirement Fund

6. Department of Defense, Medicare-Eligible Retiree Health Care Fund

7. Social Security Administration, Federal Disability Insurance Trust Fund

8. Department of Labor, Unemployment Trust Fund

9. Federal Deposit Insurance Corporation, Deposit Insurance Fund

10. Office of Personnel Management, Employees Life Insurance Fund


12. Department of Health and Human Services, Federal Supplementary Medical Insurance Trust Fund


14. Department of Veterans Affairs, National Service Life Insurance Fund

15. Department of Transportation, Highway Trust Fund

16. Department of Transportation, Airport and Airway Trust Fund

17. Pension Benefit Guaranty Corporation

18. Department of State, Foreign Service Retirement and Disability Fund

19. Department of the Treasury, Exchange Stabilization Fund

20. Railroad Retirement Board


22. Department of Housing and Urban Development, Guaranties of Mortgage-Backed Securities Capital Reserve Account

23. National Credit Union Share Insurance Fund

24. United States Postal Service, Postal Service Fund

25.-27. Agency-entered descriptions

28. All other programs and funds

29. Subtotal intragovernmental debt holdings

30. Total net unamortized premiums/discounts for intragovernmental debt holdings

31. Total intragovernmental debt holdings

“Text Data” Tab

1. Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.

Note 11. Federal Employee and Veteran Benefits Payable—Liabilities for Benefits for Services Provided by Federal Employees (SFFAS No. 5, par. 72)

“Line Item Notes” Tab

1. Pension and accrued benefits

2. Post-retirement health and accrued benefits

3. Veterans compensation and burial benefits

4. Life insurance and accrued benefits

5. Federal Employees’ Compensation Act benefits

6. Liability for other retirement and postemployment benefits

Current FY

X

X

X

X

X

X

X

X

X

X

X

X

X

X

X

X

X

X

X

X

X

X

X
Appendix 3

7. Veterans education benefits X

“Other Notes Info” Tab

Section A—Pension and Accrued Benefits Liability
Complete for the amount entered for pension and accrued benefits liability in the “Line Item Notes” tab. (SFFAS No. 33, par. 27)

The ending balance for the prior FY must equal the beginning balance for the current FY.

<table>
<thead>
<tr>
<th>Current FY</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>X</td>
<td>1. Pension and accrued benefits liability—beginning of period (SFFAS No. 33, pars. 22-23)</td>
</tr>
<tr>
<td>X</td>
<td>2. Prior-period adjustments (not restated)</td>
</tr>
<tr>
<td>X</td>
<td>3. Prior (and past) service costs from plan amendments (or the initiation of a new plan) during the period (SFFAS No. 5, par. 72)</td>
</tr>
<tr>
<td>X</td>
<td>4. Normal costs (SFFAS No. 5, par. 72)</td>
</tr>
<tr>
<td>X</td>
<td>5. Interest on pension liability during the period (SFFAS No. 5, par. 72)</td>
</tr>
<tr>
<td>X</td>
<td>6. Actuarial (gains)/losses (from experience) (SFFAS No. 33, pars. 22-23)</td>
</tr>
<tr>
<td>X</td>
<td>7. Actuarial (gains)/losses (from assumption changes) (SFFAS No. 33, pars. 22-23)</td>
</tr>
<tr>
<td>X</td>
<td>8. Other (SFFAS No. 33, pars. 22-23)</td>
</tr>
<tr>
<td>X</td>
<td>9. Total pension expense (SFFAS No. 5, par. 72)</td>
</tr>
<tr>
<td>X</td>
<td>10. Less benefits paid (SFFAS No. 33, pars. 22-23)</td>
</tr>
<tr>
<td>X</td>
<td>11. Pension and accrued benefits liability—end of period (SFFAS No. 3, pars. 22-23)</td>
</tr>
</tbody>
</table>

Section B—Pension Liability Long-Term Significant Assumptions Used in the Current FY Valuation
Enter the long-term significant assumptions used in the current FY valuation (SFFAS No. 5, par. 67).

<table>
<thead>
<tr>
<th>Current FY</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>X%</td>
<td>1. Rate of interest (except OPM)</td>
</tr>
<tr>
<td>X%</td>
<td>2. Rate of inflation (except OPM)</td>
</tr>
<tr>
<td>X%</td>
<td>3. Projected salary increases (except OPM)</td>
</tr>
<tr>
<td>X%</td>
<td>4. CSRS—rate of interest (OPM only)</td>
</tr>
<tr>
<td>X%</td>
<td>5. CSRS—rate of inflation (OPM only)</td>
</tr>
<tr>
<td>X%</td>
<td>6. CSRS—projected salary increases (OPM only)</td>
</tr>
<tr>
<td>X%</td>
<td>7. CSRS—cost of living adjustment (OPM only)</td>
</tr>
<tr>
<td>X%</td>
<td>8. FERS—rate of interest (OPM only)</td>
</tr>
<tr>
<td>X%</td>
<td>9. FERS—rate of inflation (OPM only)</td>
</tr>
<tr>
<td>X%</td>
<td>10. FERS—projected salary increases (OPM only)</td>
</tr>
<tr>
<td>X%</td>
<td>11. FERS—cost of living adjustment (OPM only)</td>
</tr>
</tbody>
</table>

Section C—Post-retirement Health and Accrued Benefits
Complete for the amount entered for post-retirement health and accrued benefits in the “Line Item Notes” tab. (SFFAS No. 33, par. 27)

The ending balance for the prior FY must agree with the beginning balance for the current FY.

<table>
<thead>
<tr>
<th>Current FY</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>X</td>
<td>1. Post-retirement health and accrued benefits liability—beginning of period (SFFAS No. 33, pars. 22-23)</td>
</tr>
<tr>
<td>X</td>
<td>2. Prior-period adjustments (not restated) (SFFAS No. 5, par. 88)</td>
</tr>
</tbody>
</table>
Appendix 3

3. Prior (and past) service costs from plan amendments (or the initiation of a new plan) during the period (SFFAS No. 5, par. 88) X
4. Normal costs (SFFAS No. 5, par. 88) X
5. Interest on liability (SFFAS No. 5, par. 88) X
6. Actuarial (gains)/losses (from experience) (SFFAS No. 33, pars. 22-23) X
7. Actuarial (gains)/losses (from assumption changes) (SFFAS No. 33, pars. 22-23) X
8. Other (SFFAS No. 5, par. 88) X
9. Total post-retirement health benefits expense (SFFAS No. 33, pars. 22-23) X
10. Less claims paid (SFFAS No. 33, pars. 22-23) X
11. Post-retirement health and accrued benefits liability-end of period (SFFAS No. 33, pars. 22-23) X

Section D—Post-retirement Health Liability Significant Assumptions Used in Determining the Current FY Valuation
Enter the significant assumptions used in the current FY (SFFAS No. 5, par. 83).

<table>
<thead>
<tr>
<th>Current FY</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Rate of interest X%</td>
</tr>
<tr>
<td>2. Single equivalent rate of medical trend X%</td>
</tr>
<tr>
<td>3. Ultimate rate of medical trend X%</td>
</tr>
</tbody>
</table>

Section E—Veterans Compensation and Burial Benefits—Significant Assumptions (to be completed only by VA)
Enter the significant assumptions used in the current FY valuation (SFFAS No. 5, par. 83).

<table>
<thead>
<tr>
<th>Current FY</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Rate of interest X%</td>
</tr>
<tr>
<td>2. Rate of inflation X%</td>
</tr>
</tbody>
</table>

Section F—Other
Please note for lines 2 through 5, enter the amounts for non-federal assets and investments only.

<table>
<thead>
<tr>
<th>Current FY</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Nonmarketable Treasury securities held by the Thrift Savings Plan (TSP) Fund X</td>
</tr>
<tr>
<td>2. Total assets of pension (non-federal only) (SFFAS No. 5, par. 68) X</td>
</tr>
<tr>
<td>3. Market value of investments in market-based and marketable securities included in line 2 (non-federal only) (SFFAS No. 5, par. 68) X</td>
</tr>
<tr>
<td>4. Total assets of other retirement benefit plans (non-federal only) (SFFAS No. 5, par. 85) X</td>
</tr>
<tr>
<td>5. Market value of investments in market-based and marketable securities included in line 4 (non-federal only) (SFFAS No. 5, par. 85) X</td>
</tr>
<tr>
<td>6. Projected future payments for pension benefits (VA only) (SFFAS No. 5, par. 148) X</td>
</tr>
<tr>
<td>7. Average medical cost per year (VA only) (SFFAS No. 5, pars. 182-184) X</td>
</tr>
</tbody>
</table>

Section G—Estimated Agency Imputed Costs (to be completed only by OPM) (SFFAS No. 4)
Enter the estimated amount of agency imputed costs.

<table>
<thead>
<tr>
<th>Current FY</th>
</tr>
</thead>
<tbody>
<tr>
<td>1137 Security Assistance Accounts X</td>
</tr>
<tr>
<td>1200 Department of Agriculture X</td>
</tr>
<tr>
<td>1300 Department of Commerce X</td>
</tr>
</tbody>
</table>
### Appendix 3

1400 Department of the Interior X
1500 Department of Justice X
1601 Department of Labor X
1602 Pension Benefit Guaranty Corporation X
1800 U.S. Postal Service X
1900 Department of State X
2000 Department of the Treasury X
7000 Department of Homeland Security X
2400 Office of Personnel Management X
2500 National Credit Union Administration X
2700 Federal Communications Commission X
2800 Social Security Administration X
3100 U.S. Nuclear Regulatory Commission X
3600 Department of Veterans Affairs X
4700 General Services Administration X
4900 National Science Foundation X
5100 Federal Deposit Insurance Corporation X
6000 Railroad Retirement Board X
6400 Tennessee Valley Authority X
6800 Environmental Protection Agency X
6900 Department of Transportation X
7100 Overseas Private Investment Corporation X
7200 Agency for International Development X
7300 Small Business Administration X
7500 Department of Health and Human Services X
7802 Farm Credit System Insurance Corporation X
8000 National Aeronautics and Space Administration X
8300 Export-Import Bank of the United States X
8600 Department of Housing and Urban Development X
8900 Department of Energy X
9100 Department of Education X
DE00 Department of Defense X
5000 Securities and Exchange Commission X
3300 Smithsonian Institution X
9563 Millennium Challenge Corporation X
9500 All other agencies X

### Section H—Workers’ Compensation Benefits (to be completed only by DOL) (SFFAS No. 5, pars. 66 & 85)
Enter the compensation cost of living adjustments (COLA) and Consumer Price Index—Medical (CPI-M) used in the estimations for various chargeback years.

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>COLA</th>
<th>CPI-M</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. 2018 X%</td>
<td>X%</td>
<td>(Inactive for FY 2018)</td>
</tr>
<tr>
<td>2. 2019 X%</td>
<td>X%</td>
<td></td>
</tr>
<tr>
<td>3. 2020 X%</td>
<td>X%</td>
<td></td>
</tr>
<tr>
<td>4. 2021 X%</td>
<td>X%</td>
<td></td>
</tr>
<tr>
<td>5. 2022+ X%</td>
<td>X%</td>
<td>(Inactive for FY 2018)</td>
</tr>
<tr>
<td>6. 2022 X%</td>
<td>X%</td>
<td></td>
</tr>
<tr>
<td>7. 2023+ X%</td>
<td>X%</td>
<td></td>
</tr>
</tbody>
</table>

### Section I—Workers’ Compensation Benefits–Interest Rate Assumption for 10-Year Treasury Notes (to be completed only by DOL) (SFFAS No. 5, pars. 83 & 95)
Enter the interest rate assumption for 10-year Treasury notes.

1. Interest rate assumption for 10-year Treasury notes, current and prior four years average–Income Payments X%
2. Interest rate assumption for 10-year Treasury notes, current and prior four years average—Medical Payments X%

**Section J—Life Insurance Benefits (to be completed only by VA) (SFFAS No. 5, par. 104)**
Enter the life insurance benefits.

<table>
<thead>
<tr>
<th>Current FY</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1. National Service Life Insurance (NSLI) death benefits</td>
<td>X</td>
</tr>
<tr>
<td>2. Veterans Special Life Insurance (VSLI) death benefits</td>
<td>X</td>
</tr>
<tr>
<td>3. Veterans Reopened Insurance (VRI) death benefits</td>
<td>X</td>
</tr>
<tr>
<td>4. Service-Disabled Veterans Insurance (S-DVI) death benefits</td>
<td>X</td>
</tr>
<tr>
<td>5. Other insurance death benefits</td>
<td>X</td>
</tr>
<tr>
<td>6. Total insurance death benefits</td>
<td>X</td>
</tr>
<tr>
<td>7. Death benefit annuities</td>
<td>X</td>
</tr>
<tr>
<td>8. Disability income and waiver</td>
<td>X</td>
</tr>
<tr>
<td>9. Insurance dividends payable</td>
<td>X</td>
</tr>
<tr>
<td>10. Unearned premiums</td>
<td>X</td>
</tr>
<tr>
<td>11. Total veterans life insurance liability</td>
<td>X</td>
</tr>
</tbody>
</table>

**Section K—Veterans Compensation and Burial Benefits [to be completed only by the Department of Veterans Affairs (VA)]**
Complete for the amount entered for veterans compensation and burial benefits in the “Line Item Notes” tab.

The ending balance for the prior FY must agree with the beginning balance for the current FY (SFFAS No. 33, par. 27).

<table>
<thead>
<tr>
<th>Current FY</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Compensation</td>
<td>X</td>
</tr>
<tr>
<td>2. Burial</td>
<td>X</td>
</tr>
<tr>
<td>3. Total</td>
<td>X</td>
</tr>
</tbody>
</table>

**Section L—Civilian Life Insurance and Accrued Benefits**
Complete for the amount entered for life insurance and accrued benefits in the “Line Item Notes” tab.

The ending balance for the prior FY must equal the beginning balance for the current FY (SFFAS No. 33, par. 27).
Appendix 3

1. Actuarial accrued life insurance benefits 
   liability–beginning of period (SFFAS No. 33, pars. 22-23) X
2. Prior-period adjustments (not restated) X
3. Prior (and past) service costs from plan amendments 
   (or the initiation of a new plan) during the period 
   (SFFAS No. 33, pars. 22-23) X
4. New entrant expense X
5. Interest on life insurance liability during the period 
   (SFFAS No. 33, pars. 22-23) X
6. Actuarial (gains)/losses (from experience) 
   (SFFAS No. 33, pars. 22-23) X
7. Actuarial (gains)/losses (from assumption changes) 
   (SFFAS No. 33, pars. 22-23) X
8. Other (SFFAS No. 33, pars. 22-23) X
9. Total life insurance expense (SFFAS No. 33, pars. 22-23) X
10. Less costs paid (SFFAS No. 33, pars. 22-23) X
11. Actuarial accrued life insurance benefits 
    liability–end of period (SFFAS No. 33, pars. 22-23) X

Section M—Civilian Actuarial Life Insurance Liability
Enter the significant assumptions used in the current FY valuation (SFFAS No. 5, par. 83).

1. Rate of interest X%
2. Rate of increases in salary X%

Section N—Veterans Education Benefits [to be completed only by the Department of Veterans Affairs (VA)]
Complete for the amount entered for veterans education benefits in the “Line Item Notes” tab.

The ending balance for the prior FY must agree with the beginning balance for the current FY (SFFAS No. 33, par. 27).

1. Actuarial accrued veterans education liability–beginning 
   of period (SFFAS No. 33, pars. 22-23) X
2. Prior-period adjustments (not restated) X
3. Enrollment certifications issued (SFFAS No. 33, pars. 22-23) X (Inactive for FY 2018)
4. Normal costs (SFFAS No. 33, pars. 22-23) X
5. Interest on the liability balance (SFFAS No. 33, pars. 22-23) X
6. Prior (and past) service costs from plan amendments (or the 
   initiation of a new plan) during the period (SFFAS No. 33, 
   pars. 22-23) X
7. Actuarial (gains)/losses (from experience) (SFFAS No. 33, 
   pars. 22-23) X
8. Actuarial (gains)/losses (from assumption changes) 
   (SFFAS No. 33, pars. 22-23) X
9. Other (SFFAS No. 33, pars. 22-23) X
10. Total current-year expenses (SFFAS No. 33, pars. 22-23) X
11. Less benefits paid (SFFAS No. 33, pars. 22-23) X
12. Actuarial accrued veterans education liability–end of period 
    (SFFAS No. 33, pars. 22-23) X

“Text Data” Tab
For lines 3 through 8, actuarial auditor review of the significant assumption changes is required and any feedback should be 
incorporated into the text data responses.
1. Provide the following information as it relates to the future policy benefits for noncancelable and renewable life insurance (other than whole life) (SFFAS No. 5, par. 110, Table 9): a description of each component of the liability for future policy benefits; an explanation of its projected use; and any other potential uses.

2. For pension plans that differ from the Civil Service Retirement System (CSRS), the Federal Employee Retirement System (FERS), and the Military Retirement System (MRS), describe how and why the assumptions differ from one of those plans (SFFAS No. 5, par. 67).

3. Provide a description of the changes in the significant assumptions used in determining pension liability and the related expense (SFFAS No. 33, par. 19).

4. Provide a description of the changes in the significant assumptions used in determining the post-retirement health benefits liability and the related expense (SFFAS No. 33, par. 19).

5. Provide the reason for significant changes in the actuarial liability for the DOD Military Retirement Fund for the current FY (DOD only). Describe those that relate to significant changes in assumptions, if any (SFFAS No. 33, par. 19).

6. Provide the reason for significant changes in the actuarial liability for the DOD Medicare Eligible Retiree Health Care Fund (DOD only). Describe those that relate to significant changes in assumptions, if any (SFFAS No. 33, par. 19).

7. Provide the reason for significant changes in the actuarial liability for veterans compensation and burial benefits (VA only). Describe those that relate to significant changes in assumptions, if any (SFFAS No. 33, par. 19).

8. Provide the reason for significant changes in the actuarial liability for veterans education benefits (VA only). Describe those that relate to significant changes in assumptions, if any (SFFAS No. 33, par. 19).

9. Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note (SFFAS No. 32, par. 29).

Note 12. Environmental and Disposal Liabilities
Enter the type and amount of the environmental and disposal liabilities for the current FY.

Note: The “Other environmental and disposal liabilities” line will include any environmental and disposal liability that does not correspond with the major categories as defined by the agency.

“Line Item Notes” Tab (SFFAS No. 6, par. 98)
Enter the type and the current FY amount for environmental and disposal liabilities. (Lines 1 through 5 are for DOD only, and line 6 is for DOE only.)

<table>
<thead>
<tr>
<th>Current FY</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Environmental restoration liabilities</td>
</tr>
<tr>
<td>2. Environmental disposal for military equipment/weapons programs</td>
</tr>
<tr>
<td>3. Chemical weapons disposal program</td>
</tr>
<tr>
<td>4. Base realignment and closure installations (BRAC)</td>
</tr>
<tr>
<td>5. Other environmental liabilities–non-BRAC</td>
</tr>
<tr>
<td>6. Department of Energy environmental and disposal liabilities</td>
</tr>
<tr>
<td>7.-11. Agency-entered descriptions</td>
</tr>
<tr>
<td>12. Other environmental and disposal liabilities</td>
</tr>
</tbody>
</table>

“Other Notes Info” Tab

Section A—Other Related Information
Enter the related information for the total environmental and disposal liabilities amounts identified in the “Line Item Notes” tab.

<table>
<thead>
<tr>
<th>Current FY</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Unrecognized portion of estimated total cleanup costs (including asbestos-related cleanup costs) associated with general property, plant, and equipment (SFFAS No. 6, par. 109, SFFAS No. 32, par. 25, and Technical Bulletin 2006-1, par. 48)</td>
</tr>
</tbody>
</table>
Appendix 3

“Text Data” Tab

1. Provide a description of the type of environmental and disposal liabilities identified (SFFAS No. 32, par. 25).
2. Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note (SFFAS No. 32, par. 29).

Note 13. Benefits Due and Payable

“Line Item Notes” Tab

Enter the current FY amounts for each program under the agency’s responsibility (SFFAS No. 17, pars. 22-23).

<table>
<thead>
<tr>
<th>Current FY</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Federal Old-Age and Survivors Insurance (SSA only)</td>
</tr>
<tr>
<td>2. Federal Hospital Insurance (Medicare Part A) (HHS only)</td>
</tr>
<tr>
<td>3. Grants to States for Medicaid (HHS only)</td>
</tr>
<tr>
<td>4. Federal Supplementary Medical Insurance (Medicare Parts B and D) (HHS only)</td>
</tr>
<tr>
<td>5. Federal disability insurance (SSA only)</td>
</tr>
<tr>
<td>6. Supplemental Security Income (SSA only)</td>
</tr>
<tr>
<td>7. Railroad Retirement (RRB only)</td>
</tr>
<tr>
<td>8. Unemployment insurance (DOL only)</td>
</tr>
<tr>
<td>9. Other entitlement benefits due and payable</td>
</tr>
</tbody>
</table>

“Text Data” Tab

1. Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note (SFFAS No. 32, par. 29).

Note 14. Insurance and Guarantee Program Liabilities

“Line Item Notes” Tab

Enter the current FY amounts for insurance and guarantee program liabilities type (where indicated) (SFFAS No. 5, par. 109).

<table>
<thead>
<tr>
<th>Current FY</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Single employer and Multiemployer (PBGC only)</td>
</tr>
<tr>
<td>2. Multiemployer (PBGC only)</td>
</tr>
<tr>
<td>3. National Flood Insurance programs</td>
</tr>
<tr>
<td>4. Department of Agriculture–Federal Crop Insurance</td>
</tr>
<tr>
<td>5. National Credit Union Administration–Temporary Corporate Credit Union Stabilization Fund (TCCUSF)</td>
</tr>
<tr>
<td>6. Other insurance programs</td>
</tr>
</tbody>
</table>

“Other Notes Info” Tab

Section A—Other Related Information

Enter the current FY amounts by agency/fund for the items requested.

<table>
<thead>
<tr>
<th>Current FY</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Total liabilities (as reported on Balance Sheet/Statement of Financial Condition)–PBGC</td>
</tr>
</tbody>
</table>
Appendix 3

Section B—Net Position/Equity (as reported on Balance Sheet/Statement of Financial Condition)
Enter the current amounts by agency/fund.

1. PBGC
   X (Reactivated for FY 2018)

“Text Data” Tab
1. Provide a description for the type of insurance or guarantee programs identified in the “Line Item Notes” tab.
2. Provide the name, description, and the related amounts of the insurance or guarantee programs entered on the line titled “Other insurance programs” in the “Line Item Notes” tab.
3. Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note (SFFAS No. 32, par. 29).

Note 15. Other Liabilities
Other liabilities do not include any liabilities that should be reported in the above categories (Notes 9 through 14).

“Line Item Notes” Tab
Enter the current FY data on the appropriate line. Lines 19 through 21 are available for agencies to enter items not listed.

Current FY
1. Deferred revenue
   X
2. Accrued wages and benefits
   X
3. Gold certificates (Treasury only)
   X
4. Other debt
   X
5. Exchange Stabilization Fund (Treasury only)
   X
6. Legal and other contingencies
   X
7. Grant payments due to State and local governments and others
   X
8. Other employee and actuarial liabilities
   X
9. Nuclear Waste Fund (DOE only)
   X
10. D.C. pension liability (Treasury only)
    X
11. Custodial liabilities
    X
12. Accrued annual leave
    X
13. Contractor’s pension and post-retirement liability (DOE only)
    X
14. Advances and prepayments
    X
15. Deposit funds
    X
16. Non-federal power projects and capital lease liabilities as well as disposal liabilities
    X
17. Derivative liabilities
    X
18.-20. Agency-entered description
    X
21. Other liabilities
    X

“Other Notes Info” Tab

Note: The items requested may include information already reported on the “Line Items Notes” tab. This information is required for FR presentation purposes.

Section A—Other Information
Enter the current FY amounts by agency/fund for the items requested.

Current FY
1. Nuclear Waste Fund (DOE only)
   X
2. Advance and prepayments (DOD and SAA only)
   X
3. Contractor’s pension and post-retirement liability (DOE only)
   X
4. D.C. pension liability (Treasury only)
   X
Appendix 3

5. Grant payments due to State and local government as well as others (Transportation, HHS, and Education only) X

Section B—Subsidy and Grant Programs (to be completed only by USDA)

Enter the current FY programs and amounts that account for the majority of subsidies due.

<table>
<thead>
<tr>
<th>Current FY</th>
</tr>
</thead>
<tbody>
<tr>
<td>X</td>
</tr>
</tbody>
</table>

| 1. Agricultural Risk Coverage |
| 2. Price Loss Coverage |
| 3. Grants, Subsidies, and Contributions X |
| 4. Conservation Reserve Program |
| 5.-8. Agency-entered description X |

“Text Data” Tab

1. Provide more details on the liabilities reported on the “Line Item Notes” tab for each Line 1 through 17 by including a description of the significant related amounts and providing the page number as well as the documentation support by email at financial.reports@fiscal.treasury.gov if amounts identified cannot be directly traced to the agency’s financial report.
2. Provide a detailed description and related amounts for balances that exceed $500 million reported on the “Line Item Notes” tab lines 18-21. Also provide the page number of the agency’s financial report where the amount is identified.
3. If derivatives are reported on your agency financial statements, provide all disclosures required in FASB ASC 815-10-50.
4. Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.

Note 16. Collections and Refunds of Non-exchange Revenue (SFFAS No. 7, par. 65.3)

This Note is on a cash basis. The sum of Lines 1 through 5 and 8 of Sections A and C in Note 16 must be equal to the same corresponding lines on the Reclassified Statement of Operations and Changes in Net Position for the current FY. Refer to the USSGL which provides crosswalks that map the USSGL accounts to each Closing Package line for the Reclassified Statement of Operations and Changes in Net Position for fiscal year 2018 reporting that can be accessed via the following link: USSGL website.

“Other Notes Info” Tab

Section A—Collections of Non-exchange Revenue (to be completed only by Treasury, DHS, and DOL)

Collections of Non-exchange Revenue—Report the non-federal non-exchange revenues (tax related only) collected during the current FY; non-tax related revenue must not be included in this note. Identify this amount as it relates to the current FY, the prior two FYs separately, and all other prior FYs combined for the categories in the table below.

Collections of Non-exchange Revenue for the Fiscal Year ended September 30, 2018, Tax Year to Which Collections Relate

Column headings:

1. 2018
2. 2017
3. 2016
4. Prior Years

Row headings:

1. Individual income and tax withholdings
2. Corporation income taxes
3. Unemployment taxes
4. Excise taxes
5. Estate and gift taxes
6. Railroad Retirement taxes
7. Fines, penalties, interest, and other revenue
8. Customs duties
9. Subtotal
10. Less: amounts collected for non-federal entities
11. Total amount of federal revenues collected

Section B—Tax Refunds Disbursed (to be completed only by Treasury, DHS, and DOL)

Tax Refunds Disbursed for the Fiscal Year Ended September 30, 2018, Tax Year to Which Refunds Relate

Tax Refunds Disbursed—Report the tax refunds during the current FY. Identify this amount as it relates to the current FY, the prior two FYs separately, and all other prior FYs combined for the categories in the table below.

Column headings:
1. 2018
2. 2017
3. 2016
4. Prior Years

Row headings:
1. Individual income and tax withholdings
2. Corporation income taxes
3. Unemployment taxes
4. Excise taxes
5. Estate and gift taxes
6. Railroad Retirement taxes
7. Fines, penalties, interest, and other revenue
8. Customs duties
9. Total amount of federal refunds

“Text Data” Tab

1. Are all trust fund revenues recorded in accordance with applicable law (SFFAS No. 7, par. 66)? If no, provide the reasons.
2. Provide a definition of the term tax expenditures (SFFAS No. 52, par. 7).
3. Provide examples of types of tax expenditures, such as special deductions, credits, deferrals, preferential rates, exemptions, and exclusions (SFFAS No. 52, par. 7).
4. Provide a description of how the tax expenditures affect non-exchange revenue, tax collections, and refunds, as well as whether tax expenditure amounts are presented in the basic financial statements (SFFAS No. 52, par. 7).
5. Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.

Note 17. Prior-Period Adjustments

“Other Notes Info” Tab

Section A—Non-Federal Prior-Period Adjustments—Corrections of Errors
List the Closing Package financial statement lines (excluding net position) and the amount by which they were restated as a result of correcting errors that occurred in the prior FY. Section A amounts must total to the changes to net position reported on the Reclassified Statement of Operations and Changes in Net Position, line 2.2.
Appendix 3

Statements and lines that were restated (not footnotes):  

1–10. Agency-entered description  

Section B—Federal Prior-Period Adjustments—Corrections of Errors  
List the Closing Package financial statement lines (excluding net position) and the amount by which they were restated as a result of correcting errors that occurred in the prior FY. Section B amounts should total to the changes to net position reported on the Reclassified Statement of Operations and Changes in Net Position, line 3.2.

Statements and lines that were restated (not footnotes):  

1–10. Agency-entered description  

Section C—Non-Federal Correction of Errors—Years Preceding the Prior Year  
List the Closing Package financial statement lines (excluding net position) and the amount by which they were adjusted as a result of correcting errors that occurred in years preceding the prior FY. Section C amounts should total to the changes to net position reported on the Reclassified Statement of Operations and Changes in Net Position, line 2.3.

Statements and lines that were adjusted (not footnotes):  

1–10. Agency-entered description  

Section D—Federal Correction of Errors—Years Preceding the Prior Year  
List the Closing Package financial statement lines (excluding net position) and the amount by which they were adjusted as a result of correcting errors that occurred in years preceding the prior FY. Section D amounts should total to the changes to net position reported on the Reclassified Statement of Operations and Changes in Net Position, line 3.3.

Statements and lines that were adjusted (not footnotes):  

1–10. Agency-entered description  

Section E—Non-Federal Immaterial Correction of Errors  
List the Closing Package financial statement lines and the amounts for immaterial correction of errors that occurred in the prior FY and were adjusted against current FY operations.

Statements and lines that were adjusted (not footnotes):  

1–10. Agency-entered description  

Section F—Federal Immaterial Correction of Errors  
List the Closing Package financial statement lines and the amounts for immaterial correction of errors that occurred in the prior FY and were adjusted against current FY operations.

Statements and lines that were adjusted (not footnotes):  

1–10. Agency-entered description  

Section G—Closing Package Reclassifications/Adjustments (Financial Statements)  
List the Closing Package financial statement lines and the amounts for any current FY lines that were previously classified to a different line in the prior FY (excludes any restatements reported in Sections A and B).

Statements and lines that were adjusted (not footnotes):  

1–10. Agency-entered description
Appendix 3

Section H—Closing Package Reclassifications/Adjustments (Notes)
List the Closing Package note line items and the amounts for any current FY lines that were previously classified to a different line in the prior FY.

Notes and line items that were adjusted:  

<table>
<thead>
<tr>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>X</td>
</tr>
</tbody>
</table>

1–10. Agency-entered description

Section I—Non-Federal Change in Accounting Principles
List the descriptions and amount for the change in accounting principles that occurred in the current FY. Section I amounts must total to the changes to net position reported on the Reclassified Statement of Operations and Changes in Net Position, line 2.1.

Amount

<table>
<thead>
<tr>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>X</td>
</tr>
</tbody>
</table>

1–10. Agency-entered description

Section J—Federal Change in Accounting Principles
List the descriptions and amount for the change in accounting principles that occurred in the current FY. Section J amounts must total to the changes to net position reported on the Reclassified Statement of Operations and Changes in Net Position, line 3.1.

Amount

<table>
<thead>
<tr>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>X</td>
</tr>
</tbody>
</table>

1–10. Agency-entered description

“Text Data” Tab

1. Describe the restatements to the prior FY that resulted from correcting errors that occurred in the prior FY (data reported in Sections A and B).
2. Describe any errors that occurred in FYs preceding the prior FY that adjusted the prior FY beginning net position (data reported in Sections C and D).
3. Describe any immaterial errors that occurred in the prior period(s) that were corrected against the current FY operations (data reported in Sections E and F).
4. Describe any reclassifications/adjustments of the prior FY reporting in the current FY Closing Package–Financial Statements (data reported in Section G). Exclude amounts reported as restatements in Sections A and B.
5. Describe any reclassifications/adjustments of the prior FY reporting in the current FY Closing Package–Notes (data reported in Section H).
6. Describe the adjustments to the current FY or prior FY beginning net position that resulted from changes in accounting principles as reported on the Reclassified Statement of Operations and Changes in Net Position, line 2.1 and line 3.1 (data reported in Sections I and J).
7. Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.

Note 18. Contingencies

Contingencies are uncertain losses that do not meet the requirement for liability recognition on the Balance Sheet. If the contingency is reasonably possible, then disclose the possible liability and the nature of the case. If the contingency is probable with a range of amounts, then recognize the minimum amount in the range and disclose the range along with the nature of the case. If amounts do meet liability recognition, report them in the related liability account in the Balance Sheet. Contingencies that are accrued often require note disclosure so that the financial statements are not misleading; disclose the amount of probable losses along with the nature of the case. Amounts disclosed for litigation, claims, and assessments must be consistent with the agency’s legal representation letter. Some examples of claims or other contingencies include: (1) indemnity agreements, (2) unfunded portion of total liabilities to international organizations, and (3) those that may derive from treaties or international agreements.
“Other Notes Info” Tab

**Section A—Insurance Contingencies (Reasonably Possible Only)**

<table>
<thead>
<tr>
<th>Current FY</th>
<th>1. PBGC Defined Pension Plan (single employer)</th>
<th>X</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2. PBGC Defined Pension Plan (multi employer)</td>
<td>X</td>
</tr>
<tr>
<td></td>
<td>3.-5. Agency-entered description</td>
<td>X</td>
</tr>
<tr>
<td></td>
<td>6. Other insurance contingencies</td>
<td>X</td>
</tr>
</tbody>
</table>

**Section B—Litigation, Claims, and Assessments (SFFAS No. 5, pars. 35-42)**

Enter the amounts for the current FY probable liabilities and reasonably possible contingencies for the items listed below. Agencies must include a measured amount and an estimated range (both a low end and high end) for the current FY. Omission of any of this data will require a Note Adjustment.

This data is validated against the agency legal management schedule for accuracy. An explanation is required for discrepancies of more than 10 percent between the amounts entered in GFRS and amounts reported on the management schedule.

<table>
<thead>
<tr>
<th>Current FY</th>
<th>1. Measured amount (accrued estimated)</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2. Estimated range (low)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>3. Estimated range (high)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>4. Unable to determine (Probable loss)</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Row headings:</th>
<th>1. Probable</th>
<th>X</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2. Reasonably possible</td>
<td>X</td>
</tr>
</tbody>
</table>

**Section C—Environmental Litigation, Claims, and Assessments (SFFAS No. 5, pars. 35-42)**

Enter the amounts for current FY probable liabilities and reasonably possible contingencies for the items listed below. Agencies must include a measured amount and an estimated range (both a low end and high end) for the current FY. Omission of any of this data will require a Note Adjustment.

This data is validated against the agency legal management schedule for accuracy. An explanation is required for discrepancies of more than 10 percent between the amounts entered in GFRS and amounts reported on the management schedule.

<table>
<thead>
<tr>
<th>Current FY</th>
<th>1. Measured amount (accrued estimated)</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2. Estimated range (low)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>3. Estimated range (high)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>4. Unable to determine (Probable amount)</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Row headings:</th>
<th>1. Probable</th>
<th>X</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2. Reasonably possible</td>
<td>X</td>
</tr>
</tbody>
</table>
Appendix 3

Section D—Other Contingencies (SFFAS No. 5, pars. 35-42)
Enter the amount for the other contingencies for the current FY that are probable and reasonably possible for the items listed below.

Column headings:
1. Probable
2. Reasonably possible

Row headings:
1. DOT–FHWA advance construction projects
2. Contingent liability to GSEs (Treasury)
3.-4. Agency-entered description

Section E—Deposit Insurance (to be completed by the Federal Deposit Insurance Corporation and the National Credit Union Administration) (SFFAS No. 5, pars. 35-42)
Enter the amounts of deposit insurance for the current FY.

Current FY
1. FDIC–Federal Deposit Insurance Fund X
2. NCUA–National Credit Union Share Insurance Fund X

“Text Data” Tab
1. Provide the nature of the insurance contingencies, including the range of loss (SFFAS No. 5, par. 41).
2. Provide the nature of the litigation contingencies, including the range of loss for probable liabilities (SFFAS No. 5, par. 39).
3. Provide the nature of the litigation contingencies, including the range of loss for reasonably possible contingencies (SFFAS No. 5, pars. 40-41).
4. Provide the total claim amounts for cases assessed as “unable to determine,” if significant. Also, provide a statement on whether this materiality affects the financial statements (SFFAS No. 5, par. 42).
5. Describe the other claims that may derive from treaties or international agreements.
6. Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.
7. Provide an explanation for any variance greater than 10 percent between the legal letter management schedule and legal contingencies reported in this note.

Note 19. Commitments
Commitments are long-term contractual agreements entered into by the federal government, such as operating leases and undelivered orders that become liabilities when required actions or conditions under the agreements have occurred.

“Other Notes Info” Tab
Section A—Capital Leases–Assets (SFFAS No. 6, pars. 18 & 20)
Enter the federal and non-federal amounts for capital leases and accumulated depreciation/amortization, by major asset category, for the current FY.

Column headings:
1. Federal
2. Non-federal

Row headings:
1. Building
2. Land
Appendix 3

3. Equipment
4. Software license
5. Other
6. Accumulated depreciation/amortization
7. Net assets under capital leases

Section B—Capital Leases–Liability (SFFAS No. 5, par. 44)
Enter the federal and non-federal amounts of the future minimum lease payments, imputed interest, and executory costs including any profit for the current FY.

Column headings:

<table>
<thead>
<tr>
<th></th>
<th>Current FY</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Federal</td>
<td>X</td>
</tr>
<tr>
<td>2. Non-federal</td>
<td>X</td>
</tr>
</tbody>
</table>

Row headings:

1. Future minimum lease programs
2. Imputed interest
3. Executory costs including any profit
4. Total capital lease liability

Section C—Commitments–Operating Leases and Undelivered Orders (SFFAC No. 1, par. 118)
Enter the federal and non-federal amounts of the future operating lease payments and the undelivered orders for the current FY. Report the undelivered orders, paid and unpaid, as reported in the agency’s notes under Undelivered Orders.

Column headings:

<table>
<thead>
<tr>
<th></th>
<th>Current FY</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Federal</td>
<td>X</td>
</tr>
<tr>
<td>2. Non-federal</td>
<td>X</td>
</tr>
</tbody>
</table>

Row headings:

1. Operating leases
2. Undelivered orders (unpaid)
3. Undelivered orders (paid)

Section D—Other Commitments (SFFAC No. 1, par. 118)
Enter the description of, and the federal and non-federal amounts of, other commitments not reported in this note for the current FY.

Column headings:

<table>
<thead>
<tr>
<th></th>
<th>Current FY</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Federal</td>
<td>X</td>
</tr>
<tr>
<td>2. Non-federal</td>
<td>X</td>
</tr>
</tbody>
</table>

Row headings:

1. Callable capital subscriptions for Multilateral Development Banks
2. Agriculture direct loans and guarantees
3. Long-term satellite and systems
4. Power purchase obligations
5. Grant programs–Airport Improvement Program
6. Fuel purchase obligations
7. Conservation Reserve Program
8. Senior GSE Preferred Stock Purchase Agreement
9. Other purchase obligations
10. U.S. Participation in the International Monetary Fund
11.-15. Agency-entered description of other commitments

Section E—Payments and Commitments for the Housing Program (to be completed only by Treasury)

<table>
<thead>
<tr>
<th>1. Payments–Housing Program</th>
<th>Current FY</th>
</tr>
</thead>
<tbody>
<tr>
<td>2. Amount of Commitments–Housing Program</td>
<td>X</td>
</tr>
<tr>
<td>3. Outstanding Commitments–Housing Program</td>
<td>X</td>
</tr>
</tbody>
</table>

“Text Data” Tab

1. Provide any other relevant information pertaining to this note. Explain any amounts listed in Section D in detail and reference the note and location in the agency’s Performance and Accountability Report (PAR). At a minimum, describe briefly the significant accounting policies pertaining to this note.

Note 22. Funds from Dedicated Collections

“Other Notes Info” Tab
For the following funds, enter the required information in Sections A through E for the current FY (SFFAS No. 27, par. 24, as amended by SFFAS No. 43).

Funds from Dedicated Collections:

1. Federal Old-Age and Survivors Insurance
2. Federal Hospital Insurance (Medicare Part A)
3. Federal Disability Insurance
4. Unemployment
5. Federal Supplementary Medical Insurance (Medicare Parts B and D)
6. Highway Trust Fund
7. Railroad Retirement
8. Airport and Airway
9. Exchange Stabilization Fund
10. Black Lung Disability
11. Land and Water Conservation Fund
12. National Flood Insurance Program
13. Ginnie Mae
14. Reclamation Fund
15. Decommissioning and Decontamination Fund
16. Water and Related Resources Fund
17. Harbor Maintenance Trust Fund
18. Crime Victims Fund
19.-23. Agency-entered fund
24. All other funds from dedicated collections
25. Intra-agency funds from dedicated collections elimination amounts (consolidated presentation only)

Section A—Assets—Current FY (SFFAS No. 27, par. 30.1, as amended by SFFAS No. 43)
Enter the current FY amounts for the following items by the fund from dedicated collections name identified in the list above.

Column headings:

<table>
<thead>
<tr>
<th>1. Cash and other monetary assets</th>
<th>Current FY</th>
</tr>
</thead>
<tbody>
<tr>
<td>2. Fund balance with Treasury</td>
<td>X</td>
</tr>
</tbody>
</table>
Appendix 3

3. Investments in U.S. Treasury securities
   (net of unamortized premiums and discounts) excluding interest
   and including accrued inflation compensation X
4. Interest receivable on investment in U.S. Treasury securities X
5. Other federal assets X
6. Other federal assets (with other agencies’ funds not
   from dedicated collections) X (Inactive for FY 2018)
7. Other non-federal assets X
8. Total assets X

Section B—Liabilities and Net Position—Current FY (SFFAS No. 27, par. 30.1, as amended by SFFAS No. 43)
Enter the current FY amounts for the following items by the fund from dedicated collections name identified in the list above.

Column headings: Current FY
1. Benefits due and payable X
2. Other federal liabilities X
3. Other federal liabilities (with other agencies’ funds not from dedicated collections) X (Inactive for FY 2018)
4. Other non-federal liabilities X
5. Total liabilities X
6. Total ending net position X
7. Total liabilities and net position X

Section C—Revenue, Financing, Expenses, and Other—Current FY (SFFAS No. 27, par. 30.2, as amended by SFFAS No. 43)
Enter the current FY amounts for the following items by the fund from dedicated collections name identified in the list above.

Column headings: Current FY
1. Net position, beginning of period X
2. Prior-period adjustment X
3. Investment revenue from Treasury securities X
4. Individual income taxes and payroll tax withholdings X
5. Unemployment and excise taxes X
6. Other taxes and receipts X
7. Royalties and other special revenue X
8. All other financing sources X
9. Program gross cost or benefit payments X
10. Program earned revenues X
11. Non-program expenses X
12. Net position, end of period X

Sections D and E are mandatory if you have intra-entity eliminations with non-dedicated collections or intragovernmental dedicated collections gross cost and revenue.

Section D—Revenue, Financing, Expenses, and Other—Intra-Entity Eliminations with Non-Dedicated Collections Funds—Current FY
Enter the current FY intra-entity elimination amounts with non-dedicated collections funds for the following items by the fund from dedicated collections name identified in the list above.
Appendix 3

Column headings:

1. Investment revenue from Treasury securities
2. Individual income taxes and payroll tax withholdings
3. Unemployment and excise taxes
4. Other taxes and receipts
5. Royalties and other special revenue
6. All other financing sources
7. Program gross cost or benefit payments
8. Program earned revenues
9. Non-program expenses

Section E—Intragovernmental Gross Cost and Revenue—Current Year
Enter the current FY intragovernmental amounts for the following items by the fund from dedicated collections name identified in the list above.

Column headings:

<table>
<thead>
<tr>
<th>Current FY</th>
</tr>
</thead>
<tbody>
<tr>
<td>X</td>
</tr>
<tr>
<td>X</td>
</tr>
<tr>
<td>X</td>
</tr>
<tr>
<td>X</td>
</tr>
<tr>
<td>X</td>
</tr>
<tr>
<td>X</td>
</tr>
<tr>
<td>X</td>
</tr>
<tr>
<td>X</td>
</tr>
</tbody>
</table>

“Text Data” Tab

1. Provide a general description of the individual funds from dedicated collections reported in the “Other Notes Info” tab (SFFAS No. 27, par. 33, as amended by SFFAS No. 43). Also describe how the entity accounts for and reports the fund (SFFAS No. 27, par. 23.1, as amended by SFFAS No. 43).
2. State the legal authority for the administrative entity of each fund to use the revenues and other financing sources based on SFFAS No. 27, par. 23.1, as amended by SFFAS No. 43.
3. Explain any changes in legislation during or subsequent to the reporting period and before the issuance of the financial statements that significantly change the purpose of the fund or that redirect a material portion of the accumulated balance (SFFAS No. 27, par. 23.3, as amended by SFFAS No. 43).
4. Provide the sources of revenue and other financing for amounts reported in columns 3 through 8 of Section C in the “Other Notes Info” tab (SFFAS No. 27, par. 23.2, as amended by SFFAS No. 43).
5. Provide any other relevant information pertaining to this note, including explanations for prior-period adjustments, if any. At a minimum, describe briefly the significant accounting policies pertaining to this note (SFFAS No. 32, par. 29).

Note 23. Statements of Social Insurance (a principal financial statement)

“Other Notes Info” Tab

Section A—Federal Old-Age and Survivors Insurance and Federal Disability Insurance (OASDI) [SFFAS No. 17, par. 32 (3)]
Provide the present value of long-range actuarial projections for the OASDI (to be completed only by SSA).

Contributions and funds from dedicated collections from:

<table>
<thead>
<tr>
<th>Current FY</th>
</tr>
</thead>
<tbody>
<tr>
<td>X</td>
</tr>
<tr>
<td>X</td>
</tr>
<tr>
<td>X</td>
</tr>
<tr>
<td>X</td>
</tr>
</tbody>
</table>

Expenditures for scheduled future benefits for:

<table>
<thead>
<tr>
<th>Current FY</th>
</tr>
</thead>
<tbody>
<tr>
<td>X</td>
</tr>
<tr>
<td>X</td>
</tr>
</tbody>
</table>
Appendix 3

7. Future participants (under age 15 and births during period) X
8. All current and future participants X
9. Net present value (NPV) of future revenue less future expenditures
   (open group measure) X

Section B—Federal Hospital Insurance (HI–Medicare Part A) [SFFAS No. 17, par. 32 (3)]
Provide the present value of long-range actuarial projections for the HI–Medicare Part A (to be completed only by HHS).

Contributions and funds from dedicated collections from:

<table>
<thead>
<tr>
<th>Current FY</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
<tr>
<td>1. Participants who have attained eligibility age X</td>
</tr>
<tr>
<td>2. Participants who have not attained eligibility age X</td>
</tr>
<tr>
<td>3. Future participants X</td>
</tr>
<tr>
<td>4. All current and future participants X</td>
</tr>
</tbody>
</table>

Expenditures for scheduled future benefits for:

<table>
<thead>
<tr>
<th>Current FY</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
<tr>
<td>5. Participants who have attained eligibility age X</td>
</tr>
<tr>
<td>6. Participants who have not attained eligibility age X</td>
</tr>
<tr>
<td>7. Future participants X</td>
</tr>
<tr>
<td>8. All current and future participants X</td>
</tr>
<tr>
<td>9. NPV of future revenue less future expenditures (open group measure) X</td>
</tr>
</tbody>
</table>

Section C—Federal Supplementary Medical Insurance (SMI–Medicare Part B) [SFFAS No. 17, par. 32(3)]
Provide the present value of long-range actuarial projections for SMI–Medicare Part B (excludes interest and General Fund transfers) (to be completed only by HHS).

Contributions and funds from dedicated collections from:

<table>
<thead>
<tr>
<th>Current FY</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
<tr>
<td>1. Participants who have attained eligibility age X</td>
</tr>
<tr>
<td>2. Participants who have not attained eligibility age X</td>
</tr>
<tr>
<td>3. Future participants X</td>
</tr>
<tr>
<td>4. All current and future participants X</td>
</tr>
</tbody>
</table>

Expenditures for scheduled future benefits for:

<table>
<thead>
<tr>
<th>Current FY</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
<tr>
<td>5. Participants who have attained eligibility age X</td>
</tr>
<tr>
<td>6. Participants who have not attained eligibility age X</td>
</tr>
<tr>
<td>7. Future participants X</td>
</tr>
<tr>
<td>8. All current and future participants X</td>
</tr>
<tr>
<td>9. NPV of future revenue less future expenditures (open group measure) X</td>
</tr>
</tbody>
</table>

Section D—Federal Supplementary Medical Insurance (SMI–Medicare Part D) [SFFAS No. 17, par. 32 (3)]
Provide the present value of long-range actuarial projections for SMI–Medicare Part D (excludes interest and General Fund transfers) (to be completed only by HHS).

Contributions and funds from dedicated collections from:

<table>
<thead>
<tr>
<th>Current FY</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
<tr>
<td>1. Participants who have attained eligibility age X</td>
</tr>
<tr>
<td>2. Participants who have not attained eligibility age X</td>
</tr>
<tr>
<td>3. Future participants X</td>
</tr>
<tr>
<td>4. All current and future participants X</td>
</tr>
</tbody>
</table>

34 July 2018
Appendix 3

Expenditures for scheduled future benefits for:

<table>
<thead>
<tr>
<th>Current FY</th>
</tr>
</thead>
<tbody>
<tr>
<td>X</td>
</tr>
<tr>
<td>X</td>
</tr>
<tr>
<td>X</td>
</tr>
<tr>
<td>X</td>
</tr>
<tr>
<td>X</td>
</tr>
<tr>
<td>X</td>
</tr>
</tbody>
</table>

Section E—Railroad Retirement [SFFAS No. 17, par. 32 (3)]

Provide the present value of long-range actuarial projections for the Railroad Retirement Program (excludes interest and financial interchange income) (to be completed only by RRB).

Contributions and funds from dedicated collections from:

<table>
<thead>
<tr>
<th>Current FY</th>
</tr>
</thead>
<tbody>
<tr>
<td>X</td>
</tr>
<tr>
<td>X</td>
</tr>
<tr>
<td>X</td>
</tr>
</tbody>
</table>

Expenditures for scheduled future benefits for:

<table>
<thead>
<tr>
<th>Current FY</th>
</tr>
</thead>
<tbody>
<tr>
<td>X</td>
</tr>
<tr>
<td>X</td>
</tr>
<tr>
<td>X</td>
</tr>
<tr>
<td>X</td>
</tr>
</tbody>
</table>

Section F—Black Lung Program (Part C) [SFFAS No. 17, par. 32 (3)]

Provide the present value of long-range actuarial projections for Black Lung (Part C), not including interest expense accruing on the outstanding debt (to be completed only by DOL).

Contributions and funds from dedicated collections from:

<table>
<thead>
<tr>
<th>Current FY</th>
</tr>
</thead>
<tbody>
<tr>
<td>X</td>
</tr>
<tr>
<td>X</td>
</tr>
</tbody>
</table>

Expenditures for scheduled future benefits for:

<table>
<thead>
<tr>
<th>Current FY</th>
</tr>
</thead>
<tbody>
<tr>
<td>X</td>
</tr>
<tr>
<td>X</td>
</tr>
<tr>
<td>X</td>
</tr>
</tbody>
</table>

“Text Data” Tab

1. Provide the projection period and the valuation date for the present value of long-range actuarial projections for Federal Old-Age and Survivors Insurance and the Federal Disability Insurance (Social Security) for the current year.
2. Provide the projection period and the valuation date for the present value of long-range actuarial projections for Federal Hospital Insurance (Medicare Part A) for the current year.
3. Provide the projection period and the valuation date for the present value of long-range actuarial projections for Federal Supplementary Medical Insurance (Medicare Part B) for the current year.
4. Provide the projection period and the valuation date for the present value of long-range actuarial projections for Federal Supplementary Medical Insurance (Medicare Part D) for the current year.
5. Provide the projection period and the valuation date for the present value of long-range actuarial projections for Railroad Retirement for the current year.

6. Provide the projection period and the valuation date for the present value of long-range actuarial projections for Black Lung (Part C) for the current year.

7. Provide relevant information (per SFFAS No. 17, par. 26) about any policy changes enacted after the valuation date, but prior to the end of the FY, that could materially affect the basic statement. Examples of relevant information: description of the nature of the policy change, estimated effect of policy change on the projections, etc. If no policy changes were enacted after the valuation date, but prior to the end of the FY, that could materially affect the basic statement, respond “N/A”.

8. Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.

Note 24. Social Insurance

“Other Notes Info” Tab

Section A—Trust Fund Balances (at the Beginning of the Valuation Period) [SFFAS No. 17, par. 32 (3)]
Provide the trust fund balances at the beginning of the valuation period for the current year.

<table>
<thead>
<tr>
<th>Current FY</th>
<th>2018</th>
<th>2020</th>
<th>2030</th>
<th>2040</th>
<th>2050</th>
<th>2060</th>
<th>2070</th>
<th>2080</th>
<th>2090</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Federal Old-Age Survivors and Disability Insurance (Social Security)</td>
<td>X</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Federal Hospital Insurance (Medicare Part A)</td>
<td>X</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Federal Supplementary Medical Insurance (Medicare Part B)</td>
<td>X</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Federal Supplementary Medical Insurance (Medicare Part D)</td>
<td>X</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Railroad Retirement</td>
<td>X</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6. Black Lung (Part C)</td>
<td>X</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Section B—Social Security Demographic Assumptions (SFFAS No. 17, par. 25) (to be completed only by SSA)
Provide the following demographic assumptions for the years indicated.

<table>
<thead>
<tr>
<th>2018</th>
<th>2020</th>
<th>2030</th>
<th>2040</th>
<th>2050</th>
<th>2060</th>
<th>2070</th>
<th>2080</th>
<th>2090</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Total fertility rate</td>
<td>U</td>
<td>U</td>
<td>U</td>
<td>U</td>
<td>U</td>
<td>U</td>
<td>U</td>
<td>U</td>
</tr>
<tr>
<td>2. Age-sex adjusted death rate (per 100,000)</td>
<td>U</td>
<td>U</td>
<td>U</td>
<td>U</td>
<td>U</td>
<td>U</td>
<td>U</td>
<td>U</td>
</tr>
<tr>
<td>3. Life expectancy at birth—male</td>
<td>U</td>
<td>U</td>
<td>U</td>
<td>U</td>
<td>U</td>
<td>U</td>
<td>U</td>
<td>U</td>
</tr>
<tr>
<td>4. Life expectancy at birth—female</td>
<td>U</td>
<td>U</td>
<td>U</td>
<td>U</td>
<td>U</td>
<td>U</td>
<td>U</td>
<td>U</td>
</tr>
<tr>
<td>5. Net immigration (persons)</td>
<td>U</td>
<td>U</td>
<td>U</td>
<td>U</td>
<td>U</td>
<td>U</td>
<td>U</td>
<td>U</td>
</tr>
</tbody>
</table>

Section C—Social Security Economic Assumptions (SFFAS No. 17, par. 25) (to be completed only by SSA)
Provide the following economic assumptions for the years indicated.

<table>
<thead>
<tr>
<th>2018</th>
<th>2020</th>
<th>2030</th>
<th>2040</th>
<th>2050</th>
<th>2060</th>
<th>2070</th>
<th>2080</th>
<th>2090</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Real wage differential (percent)</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
</tr>
<tr>
<td>2. Average annual wage in covered employment (percent change)</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
</tr>
<tr>
<td>3. Consumer Price Index (percent change)</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
</tr>
<tr>
<td>4. Total employment (percent change)</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
</tr>
<tr>
<td>5. Real gross domestic product (percent change)</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
</tr>
<tr>
<td>6. Average annual interest rate (percent)</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
</tr>
</tbody>
</table>
Appendix 3

Section D—Medicare Demographic Assumptions (SFFAS No. 17, par. 25) (to be completed only by HHS)
Provide the following Medicare demographic assumptions for the years indicated.

<table>
<thead>
<tr>
<th>Year</th>
<th>2018</th>
<th>2020</th>
<th>2030</th>
<th>2040</th>
<th>2050</th>
<th>2060</th>
<th>2070</th>
<th>2080</th>
<th>2090</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Total fertility rate</td>
<td>U</td>
<td>U</td>
<td>U</td>
<td>U</td>
<td>U</td>
<td>U</td>
<td>U</td>
<td>U</td>
</tr>
<tr>
<td>2.</td>
<td>Age-sex adjusted death rate</td>
<td>U</td>
<td>U</td>
<td>U</td>
<td>U</td>
<td>U</td>
<td>U</td>
<td>U</td>
<td>U</td>
</tr>
<tr>
<td>3.</td>
<td>Net immigration (persons)</td>
<td>U</td>
<td>U</td>
<td>U</td>
<td>U</td>
<td>U</td>
<td>U</td>
<td>U</td>
<td>U</td>
</tr>
</tbody>
</table>

Section E—Medicare Economic Assumptions (SFFAS No. 17, par. 25) (to be completed only by HHS)
Provide the following Medicare economic assumptions for the years indicated.

<table>
<thead>
<tr>
<th>Year</th>
<th>2018</th>
<th>2020</th>
<th>2030</th>
<th>2040</th>
<th>2050</th>
<th>2060</th>
<th>2070</th>
<th>2080</th>
<th>2090</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Real wage differential (percent)</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
</tr>
<tr>
<td>2.</td>
<td>Average annual wage in covered employment (percent change)</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
</tr>
<tr>
<td>3.</td>
<td>CPI (percent change)</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
</tr>
<tr>
<td>4.</td>
<td>Real GDP (percent change)</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
</tr>
<tr>
<td>5.</td>
<td>Per beneficiary cost–HI (percent change)</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
</tr>
<tr>
<td>6.</td>
<td>Per beneficiary cost–SMI Part B (percent change)</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
</tr>
<tr>
<td>7.</td>
<td>Per beneficiary cost–SMI Part D (percent change)</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
</tr>
<tr>
<td>8.</td>
<td>Real average annual interest rate (percent)</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td></td>
</tr>
</tbody>
</table>

Section F—Railroad Retirement Economic Assumptions (SFFAS No. 17, par. 25) (to be completed only by RRB) (Inactive for FY 2018)
Provide the following Railroad Retirement ultimate economic assumptions.

<table>
<thead>
<tr>
<th>Ultimate</th>
<th>2018</th>
<th>2020</th>
<th>2030</th>
<th>2040</th>
<th>2050</th>
<th>2060</th>
<th>2070</th>
<th>2080</th>
<th>2090</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Cost of living increase/(decrease) (percent change)</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
</tr>
<tr>
<td>2.</td>
<td>Interest rate (percent change)</td>
<td>X%</td>
<td>X%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td>Wage increase/(decrease) (percent change)</td>
<td>X%</td>
<td>X%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Section G—Other Railroad Retirement Assumptions Information (Inactive for FY 2018)
Provide the following for Railroad Retirement.

<table>
<thead>
<tr>
<th>Year</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>The estimated average railroad employment in 2017—middle assumption</td>
</tr>
</tbody>
</table>

Section H—Information Related to National Railroad Retirement Investment Trust (NRRIT) (to be completed only by RRB)
Provide the following for Railroad Retirement.

<table>
<thead>
<tr>
<th>2018</th>
<th>2018</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>The amount received from RRB since NRRIT’s inception</td>
<td>X</td>
</tr>
<tr>
<td>2.</td>
<td>The amount NRRIT has returned to RRB since NRRIT’s inception</td>
<td>X</td>
</tr>
<tr>
<td>3.</td>
<td>The amount of net transfers NRRIT made to the RRB to pay retirement benefits during FY 2018</td>
<td>X</td>
</tr>
</tbody>
</table>

Section I—Black Lung Economic Assumptions (SFFAS No. 17, par. 25) (to be completed only by DOL) (Inactive for FY 2018)
Provide the following Black Lung economic assumptions from 2018-2040.

<table>
<thead>
<tr>
<th>Through 2018</th>
<th>2019+</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Tax rate per ton of underground mined coal sold (dollar)</td>
<td>X</td>
</tr>
</tbody>
</table>
Appendix 3

2. Tax rate per ton of surface mined coal sold (dollar)  

Section J—Black Lung Economic Assumptions (SFFAS No. 17, par. 25) (to be completed only by DOL) (Inactive for FY 2018)

Provide the following percent change in Black Lung economic assumptions from 2018-2040, as applicable.

<table>
<thead>
<tr>
<th>Year</th>
<th>2018</th>
<th>2019</th>
<th>2020</th>
<th>2021+</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Future benefit rate increase (percent)</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
</tr>
<tr>
<td>2. Medical cost rate increase (percent)</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
</tr>
</tbody>
</table>

Section K—Other Black Lung Program Information (Inactive for FY 2018)

Provide the following information related to the Black Lung Program for the year ended September 30, 2017.

<table>
<thead>
<tr>
<th>Year</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Lowest Interest rate used to discount all of the projections</td>
<td>X%</td>
</tr>
<tr>
<td>2. Highest interest rate used to discount all of the projections</td>
<td>X%</td>
</tr>
</tbody>
</table>

Section L—Black Lung Economic Assumptions (SFFAS No. 17, par. 25) (to be completed only by DOL) (Inactive for FY 2018)

Provide the following Black Lung economic assumptions from 2018-2040.

Through 2018 | 2019+ |
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Cap of sales price (percent)</td>
<td>X%</td>
</tr>
</tbody>
</table>

Section M—Medicare Present Values Illustrative Alternative Scenario (to be completed only by HHS)

Provide the present values of long-range actuarial projections for HI–Medicare Part A and SMI–Medicare Parts B and D based on the Medicare Board of Trustees’ illustrative alternative scenario.

<table>
<thead>
<tr>
<th>Item</th>
<th>HI</th>
<th>SMI Part B</th>
<th>SMI Part D</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Income (excluding interest and revenues from other government accounts)</td>
<td>X</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>2. Expenditures</td>
<td>X</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>3. Revenues from other government accounts (such as General Fund transfers for SMI Parts B and D)</td>
<td>X</td>
<td>X</td>
<td>X</td>
</tr>
</tbody>
</table>

Section N—Medicare Present Values Current Law (to be completed only by HHS)

Provide the present values of long-range actuarial projections for HI–Medicare Part A and SMI–Medicare Parts B and D under current law.

<table>
<thead>
<tr>
<th>Item</th>
<th>HI</th>
<th>SMI Part B</th>
<th>SMI Part D</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Income (excluding interest and revenues from other government accounts)</td>
<td>X</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>2. Expenditures</td>
<td>X</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>3. Revenues from other government accounts (such as General Fund transfers for SMI Parts B and D)</td>
<td>X</td>
<td>X</td>
<td>X</td>
</tr>
</tbody>
</table>

“Text Data” Tab

Provide the following for Railroad Retirement (SFFAS No. 17, pars. 24 and 25).

1. Provide the source(s) of funding for the Railroad Retirement and Survivor Benefit Program.
2. Provide the significant assumptions used in the projections for the Statements of Social Insurance.

Provide the following for the Black Lung Program (SFFAS No. 17, pars. 24 and 25).

3. Provide the source(s) of funding for black lung disability benefit payments.
4. Provide the significant assumptions used in the projections for the Statements of Social Insurance.
Note 25. Stewardship Land

“Other Notes Info” Tab

Section A—Stewardship Land (SFFAS No. 29, par. 40d)
Enter the physical units at year end for each category of predominate use of stewardship land in lines 1 through 11 for the current FY. Enter the data on line 12 if the category is not listed.

1. Physical units at the end of the year

Row headings:

1. Public land
2. National Forest System
3. National Wildlife Refuge System
4. National Park system
5. Withdrawn public land
6. Mission land
7. Water, power, and recreation
8. Geographic management areas
9. National fish hatcheries
10. Conservation areas
11. National marine monuments
12. All other

“Text Data” Tab

1. Describe the predominant uses of the stewardship land (SFFAS No. 29, par. 42b).
2. Provide a brief statement explaining how the stewardship land relates to the mission of the agency (SFFAS No. 29, par. 42a).
3. Provide a brief description of the agency’s stewardship policies for stewardship land (SFFAS No. 29, par. 42c).
4. Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.

Note 26. Heritage Assets

“Other Notes Info” Tab

Section A—Collection Type Heritage Assets (SFFAS No. 29, par. 25d)
Enter the physical units at year end for each agency-entered collection type of heritage asset for the current FY.

1. Physical units at the end of the year

Row headings:

Lines 1 through 5—Agency-entered descriptions

Section B—Non-Collection Type Heritage Assets (SFFAS No. 29, par. 25d)
Enter the physical units at year end for each agency-entered non-collection type of heritage asset for the current FY.

1. Physical units at the end of the year

Row headings:
Appendix 3

Lines 1 through 5–Agency-entered descriptions

“Text Data” Tab

1. Provide a brief statement explaining how heritage assets relate to the mission of the agency (SFFAS No. 29, par. 28a).
2. Provide a brief description of the agency’s stewardship policies for each major category of the heritage assets (SFFAS No. 29, par. 28c).
3. Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.

Note 27. Fiduciary Activities

“Other Notes Info” Tab

Section A—Schedule of Fiduciary Net Assets—Current FY

Row headings:

Lines 1 through 6–These fiduciary activities lines are predesignated for the named funds listed below.

Lines 7 through 11–in the “Line Description” column, enter the fiduciary activity name and TAS for the fiduciary funds (or fiduciary funds held by a non-federal custodian with no corresponding TAS).

1. Thrift Savings Fund, Thrift Savings Plan (held by non-federal custodian)
2. The Department of the Interior, Bureau of Indian Affairs (BIA) Fiduciary Fund
3. The Department of the Interior, Office of the Special Trustee for American Indians Individual Indian Money (OST IIM) Fiduciary Fund
4. The Department of the Interior, OST Tribal Fiduciary Funds
5. The Department of the Interior, Office of Natural Resources Revenue
6. The Department of the Interior, OST (Non-Deposit) Funds
7.-11. Agency-entered fund

Column headings–Enter the current FY amounts for the following items by the fiduciary activity names entered and listed above:

<table>
<thead>
<tr>
<th>Item</th>
<th>Current FY</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Fiduciary investment in federal debt securities–net of unamortized premiums and discounts, excluding interest</td>
<td>X</td>
</tr>
<tr>
<td>2. Fiduciary fund balance with Treasury (USSGL account 1010 only)</td>
<td>X</td>
</tr>
<tr>
<td>3. Interest receivable on fiduciary federal debt securities</td>
<td>X</td>
</tr>
<tr>
<td>4. Investment in non-federal debt securities–net of unamortized premiums and discounts, including related interest receivable</td>
<td>X</td>
</tr>
<tr>
<td>5. Cash and cash equivalents</td>
<td>X</td>
</tr>
<tr>
<td>6. Other assets</td>
<td>X</td>
</tr>
<tr>
<td>7. Liabilities due and payable to beneficiaries</td>
<td>X</td>
</tr>
<tr>
<td>8. Other liabilities</td>
<td>X</td>
</tr>
<tr>
<td>9. Total fiduciary net assets (This is an automatic calculation-confirm that it is correct.)</td>
<td>X</td>
</tr>
</tbody>
</table>

Section B—Number of Agency Fiduciary Activities

Provide the following information related to all fiduciary funds. The number of funds should equal the total number of funds entered in Section A for the current year.

<table>
<thead>
<tr>
<th>Current FY</th>
</tr>
</thead>
<tbody>
<tr>
<td>U</td>
</tr>
</tbody>
</table>
“Text Data” Tab

1. Describe the fiduciary relationship, for example, the applicable legal authority, the objectives of the fiduciary activity, and a general description of the beneficial owners or class of owners of each fiduciary fund [SFFAS No. 31, par. 18(a)].

2. Provide information on any significant changes in fiduciary net assets from the prior period [SFFAS No. 31, par. 18(c)].

3. Provide the TAS for all funds with fiduciary activities.

4. For any cash included in the Schedules of Fiduciary Net Assets, indicate if the cash is represented by balances on deposit with either the U.S. Treasury or with a commercial banking institution (SSFAS No. 31, par. 12).

5. Provide a description of any cash equivalents included in the Schedules of Fiduciary Net Assets.

6. If separate audited financial statements are issued for an individual fiduciary activity with a fiscal year-end other than September 30, indicate the fiduciary activity’s FY [SFFAS No. 31, par. 18(e)].

7. If separate audited financial statements are issued for an individual fiduciary activity, disclose the basis of accounting used and the auditor’s opinion on the current or most recent financial statements. If the auditor’s opinion was not unqualified, disclose the reason(s) stated by the auditors and refer the reader to the audit opinion for further information [SFFAS No. 31, par. 22(a)].

8. If separate audited financial statements are issued for an individual fiduciary activity, provide information on how the reader can obtain a copy of the financial statements and the audit opinion thereon [SFFAS No. 31, par. 22(b)].

9. If more than one agency is responsible for administering a fiduciary activity, and the separate portions of the activity can be clearly identified with another responsible agency, identify the other agency(ies) involved in managing the activity (SFFAS No. 31, par. 19).

10. Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.

Note 28A. Investment in Government Sponsored Enterprises (to be completed only by Treasury)
Enter the amounts and names of the GSE senior preferred stocks and common stock warrants for the current FY.

“Line Item Notes” Tab (SFFAC No. 2, par. 33)

Column headings: Current FY

1. Gross investment as of 9/30 X
2. Cumulative valuation gain/(loss) X
3. 9/30 fair value X

Row headings:

1. Fannie Mae senior preferred stock
2. Freddie Mac senior preferred stock
3. Fannie Mae warrants common stock
4. Freddie Mac warrants common stock
5.-7. Private entities entered stock
8. Total GSE investment

“Other Notes Info” Tab

Section A—Other Related Information

1. Revenue recognized from acquisition of preferred stocks and warrants as well as valuation gain/loss on GSE preferred stocks and warrants X
2. Revenue recognized from dividends X
3. GSE remitted increase fees (fines, penalties, interest and other revenue) X
Appendix 3

Section B—Other Related Information (in Percentages)

1. Nominal cost percentage of common stock on a fully diluted basis X%
2. Rate of dividends X%

Section C—Other Related Information in Units

1. Number of non-voting senior preferred stock-shares Current FY X

“Text Data” Tab

1. Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.

Note 28B. Liabilities to Government Sponsored Enterprises (to be completed only by Treasury)
Enter the amount of the liability for the current FY.

“Line Item Notes” Tab (SFFAC No. 2, par. 33)

1. GSE accrued liability Current FY X
2. GSE contingent liability X
3. All other liabilities X

“Other Notes Info” Tab

Section A—Other Related Information
Under the Senior Preferred Stock Purchase Agreements (SPSPA), provide the following information:

1. Actual payment made to the GSE Current FY X

“Text Data” Tab

1. Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.

Note 29. Statement of Changes in Social Insurance Amounts (a principal financial statement)

“Other Notes Info” Tab

Section A—Changes in Social Insurance Amounts (OASDI) (SFFAS No. 37, par. 31) (to be completed only by SSA)

1. Provide the net present value of future revenue less future expenditures for current and future participants (the “open group”) over the next 75 years for OASDI, beginning of the year (for example, as of January 1, 20PY) Current FY X

Reasons for changes in the net present value during the year:

2. Changes in valuation period X
3. Changes in demographic data, assumptions, and methods X
4. Changes in economic data, assumptions, and methods X
5. Changes in law or policy X
6. Changes in methodology and programmatic data X
Appendix 3

7. Changes in economic and other health care assumptions X
8. Changes in projection base X
9. Net change in open group measure X
10. Open group measure, end of year (for example, as of January 1, 20CY) X

Section B—Changes in Social Insurance Amounts (HI–Medicare Part A) (SFFAS No. 37, par. 31) (to be completed only by HHS) Current FY

1. Provide the net present value of future revenue less future expenditures for current and future participants (the “open group”) over the next 75 years for HI–Medicare Part A, beginning of the year (for example, as of January 1, 20PY) X

Reasons for changes in the net present value during the year:

2. Changes in valuation period X
3. Changes in demographic data, assumptions, and methods X
4. Changes in economic data, assumptions, and methods X
5. Changes in law or policy X
6. Changes in methodology and programmatic data X
7. Changes in economic and other health care assumptions X
8. Changes in projection base X
9. Net change in open group measure X
10. Open group measure, end of year (for example, as of January 1, 20CY) X

Section C—Changes in Social Insurance Amounts (SMI–Medicare Part B) (SFFAS No. 37, par. 31) (to be completed only by HHS) Current FY

1. Provide the net present value of future revenue less future expenditures for current and future participants (the “open group”) over the next 75 years for SMI–Medicare Part B, beginning of the year (for example, as of January 1, 20PY) X

Reasons for changes in the net present value during the year:

2. Changes in valuation period X
3. Changes in demographic data, assumptions, and methods X
4. Changes in economic data, assumptions, and methods X
5. Changes in law or policy X
6. Changes in methodology and programmatic data X
7. Changes in economic and other health care assumptions X
8. Changes in projection base X
9. Net change in open group measure X
10. Open group measure, end of year (for example, as of January 1, 20CY) X

Section D—Federal Supplementary Medical Insurance [SMI–Medicare Part D) (SFFAS No. 17, par. 32 (3)] Current FY

1. Provide the net present value of future revenue less future expenditures for current and future participants (the “open group”) over the next 75 years for SMI–Medicare Part D, beginning of the year (for example, as of January 1, 20PY) X

Reasons for changes in the net present value during the year:

2. Changes in valuation period X
Appendix 3

3. Changes in demographic data, assumptions, and methods X
4. Changes in economic data, assumptions, and methods X
5. Changes in law or policy X
6. Changes in methodology and programmatic data X
7. Changes in economic and other health care assumptions X
8. Changes in projection base X
9. Net change in open group measure X
10. Open group measure, end of year (for example, as of January 1, 20CY) X

Section E—Changes in Social Insurance Amounts (Railroad Retirement Board) (SFFAS No. 37, par. 31) (to be completed only by RRB)

1. Provide the net present value of future revenue less future expenditures for current and future participants (the “open group”) over the next 75 years for the Railroad Retirement Board, beginning of the year (for example, as of October 1, 201X) X

Reasons for changes in the net present value during the year:

2. Changes in valuation period X
3. Changes in demographic data, assumptions, and methods X
4. Changes in economic data, assumptions, and methods X
5. Changes in law or policy X
6. Changes in methodology and programmatic data X
7. Changes in economic and other health care assumptions X
8. Changes in projection base X
9. Net change in open group measure X
10. Open group measure, end of year (for example, as of September 30, 201X) X

Section F—Changes in Social Insurance Amounts (Black Lung) (SFFAS No. 37, par. 31) (to be completed only by DOL)

1. Provide the net present value of future revenue less future expenditures for current and future participants (the “open group”) for the years 2018-2043 for Black Lung, beginning of the year (for example, October 1, 20PY) X

Reasons for changes in the net present value during the year:

2. Changes in valuation period X
3. Changes in demographic data, assumptions, and methods X
4. Changes in economic data, assumptions, and methods X
5. Changes in law or policy X
6. Changes in methodology and programmatic data X
7. Changes in economic and other health care assumptions X
8. Changes in projection base X
9. Net change in open group measure X
10. Open group measure, end of year (for example, as of September 30, 20CY) X

“Text Data” Tab

Note: For the explanation of the significant components of change, provide explanations in terms of future net cash flows (for example, present value of future expenditures in excess of future revenues or present value of future revenues in excess of future expenditures).
Appendix 3

1. Provide, from a governmentwide perspective, the reason(s) for the change(s) in the valuation period. In addition, explain how the change(s) affect the open group measure.
2. Provide, from a governmentwide perspective, the reason(s) for the change(s) in demographic data, assumptions, and methods. In addition, explain how the change(s) affect the open group measure.
3. Provide, from a governmentwide perspective, the reason(s) for the change(s) in economic data, assumptions, and methods. In addition, explain how the change(s) affect the open group measure.
4. Provide, from a governmentwide perspective, the reason(s) for the change(s) in law or policy. In addition, explain how the change(s) affect the open group measure.
5. Provide, from a governmentwide perspective, the reason(s) for the change(s) in methodology and programmatic data. In addition, explain how the change(s) affect the open group measure.
6. Provide, from a governmentwide perspective, the reason(s) for the change(s) in economic and other health care assumptions. In addition, explain how the change(s) affect the open group measure.
7. Provide, from a governmentwide perspective, the reason(s) for the change(s) in the projection base. In addition, explain how the change(s) affect the open group measure.
8. Provide any other relevant information pertaining to changes in social insurance amounts.

Note 30. Disclosure Entities and Related Parties

“Other Notes Info” Tab

Section A—Disclosure Entity Reporting for the Central Banking System (to be completed only by Treasury)

Current FY
1. Treasury securities held by the Federal Reserve Bank (FRB) X
2. FRB earnings on Treasury securities that exceed the statutory amount X
3. Interest receivable on FRB Deposit of Earnings X
4. Federal government’s maximum exposure to the gain or loss from its involvement with the Central Banking System X

Section B—Disclosure Entity Reporting (other than the Central Banking System)

Enter the amount of the federal government’s maximum exposure to the gain or loss from its involvement with the disclosure entity.

Current FY
1.-15. Agency-entered name of disclosure entity X

“Text Data” Tab

Minimum Disclosures Regarding the Central Banking System (to be completed only by Treasury)

1. (a) Describe the central banking system, including information about how its mission relates to federal policy objectives, actions taken on behalf of the federal government, its organization, and any significant involvement with outside parties. (b) Describe the relationship between the federal government and central banking system, including relevant information regarding governance structure with particular emphasis on matters affecting its independence and insulation from political influence. (c) Describe the central banking systems current year significance and magnitude of financial actions reported to achieve monetary and fiscal policy objectives. (SFFAS No. 47, par. 79a-c)

2. (d) Describe and summarize the assets, liabilities, revenues, expenses, gains, and losses recognized in the financial statements of the reporting entity as a consequence of transactions with or interests in the central banking system and the basis for determining the amounts reported (or reference to other note disclosures where such information is provided). (e) Describe the “Other Notes Info” tab, Section A “maximum exposure to the gain or loss from Central Banking System” including how the maximum exposure to gain or loss is determined. If amount cannot be quantified in “Other Notes Info” tab, narrative on maximum exposure determination can be offered. (f) Provide the availability of the central banking system annual financial reports and how they can be obtained. Include website link if available. (SFFAS No. 47, par. 79d-f)
Disclosure Entities (Other than the Central Banking System)

Note: Lines 3-12 are to meet the objectives of relationship and organization, relevant activity, and future exposures (SFFAS No. 47, par. 74 a-c). The list of disclosures are examples. No individual example is a required disclosure and the examples are not required in the aggregate. The examples below are not exhaustive, and additional items of information necessary to meet the objectives should be disclosed even if not specifically identified in the list below (SFFAS No. 47, par. 75). If a disclosure entity has a different reporting period than the reporting entity’s GPFFR, disclosure of information from the reporting period ending within the reporting entity’s reporting period is acceptable (SFFAS No. 47, par. A92).

3. Provide name and description of the disclosure entity, including information about how its mission relates to federal policy objectives, actions taken on behalf of the federal government, its organization, and any significant involvement with outside parties. (SFFAS No. 47, par. 75a)

4. Describe the relationship between the federal government and disclosure entity, including relevant information regarding “how control or influence over the disclosure entity is exercised, key terms of contractual agreements, statutes, or other legal authorities, and the percentage of ownership interest and/or voting rights.” (SFFAS No. 47, par. 75b)

5. Describe intervention actions, the primary reason for the intervention, and the “federal government’s plan relative to monitoring, operating and/or disposing of the disclosure entity and/or a statement that the intervention is not expected to be permanent.” (SFFAS No. 47, par. 75c)

6. Describe and summarize assets, liabilities, revenues, expenses, gains, and losses recognized in the financial statements of the reporting entity as a consequence of transactions with or interests in the disclosure entity and the basis for determining the amounts reported (or reference to other note disclosures where such information is provided). (SFFAS No. 47, par. 75d)

7. Describe the disclosure entity’s key financial indicators and changes in the key financial indicators. (SFFAS No. 47, par. 75e)

8. Provide information regarding the availability of the disclosure entity’s annual financial reports and how they can be obtained. (SFFAS No. 47, par. 75f)

9. In the event that contractual agreements, statutes, or other legal authorities obligate the reporting entity to provide financial support to the disclosure entity in the future, describe information regarding potential financial impacts (including those terms of the arrangements to provide financial support and liquidity, including events or circumstances that could expose the federal government to a loss). (SFFAS No. 47, par. 75g)

10. Describe the nature of, and changes in, the risks and benefits associated with the control of, or other involvement with, the disclosure entity during the period. (SFFAS No. 47, par. 75h)

11. Describe the “Other Notes Info” tab, Section B “maximum exposure to the gain or loss from the agencies involvement with the disclosure entity” including how the maximum exposure is determined. If amount cannot be quantified in “Other Notes Info” tab, narrative on maximum exposure determination can be offered. (SFFAS No. 47, par. 75i)

12. Describe other information that would provide an understanding of the potential financial impact, including financial-related exposures to risk of loss or potential gain to the reporting entity, resulting from the disclosure entity’s operations, including important existing, currently-known demands, risks, uncertainties, events, conditions, and trends—both favorable and unfavorable. (SFFAS No. 47, par. 75j)

Related Party Relationships

13. Describe the nature of the federal government’s relationship with the related party, including the name of the party or if aggregated, a description of the related parties. Such information also would include, as appropriate, the percentage of ownership interest. (SFFAS No. 47, par. 89a)
14. Describe other information that would provide an understanding of the relationship and potential financial reporting impact, including financial-related exposures to risk of loss or potential gain to the reporting entity resulting from the relationship. (SFFAS No. 47, par. 89b)
Appendix 3

Governmentwide Financial Report System—FR Notes Entry Instructions

Complete each note by entering the required information in each tab and then marking each note “Complete.” Do not enter zeros if the answer is not applicable. Mark the “No Data” box in each section of the “Line Item Notes,” “Other Notes Info,” and “Text Data” tabs, when no data is applicable.

If the data represents the normal balance, enter the data as a positive number. The normal balance of each line, or column if applicable, is displayed in GFRS for Tabs 2 and 3. The normal balance for Tab 1 is the same as the related Reclassified Balance Sheet line identified in the header of the note.

Enter the reporting method, where instructed, for the few notes that are not tied to an identified reporting method. The reporting method for the majority of the notes should match the reporting method used in the agency’s audited financial statements. If an agency’s reporting method changes from the previous year, an email notification should be sent to GTAS.team@fiscal.treasury.gov by the end of July indicating the new reporting method being used.

FR Note Instructions

Note 1. Federal Reserve Earnings, Subsequent Events, and Other Pertinent Information (Inactive for FY 2018)

“Agency Note”–Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

“Other Notes Info” Tab

Section A—Federal Reserve Earnings (to be completed only by Treasury)

- Line 1—Enter the amount of Treasury securities including securities held by the Federal Reserve Bank (FRB) for the current FY.
- Line 2—Enter the amount of FRB earnings on Treasury securities that exceed the statutory amount for the current FY.
- Line 3—Enter the amount of interest receivable on FRB Deposit of Earnings for the current FY.

Section B—Loans Receivable and Loan Guarantee Liabilities [to be completed only by Export-Import Bank of the United States (EXIM)]

- Line 1—Enter the guarantee amounts related to the payment of principal and interest on export loans made by PEFCO for the current FY.
- Line 2—Enter the guarantee amounts related to the payment of interest on PEFCO’S long-term secured debt obligations for the current FY.
- Line 3—Enter the amount of fees received for PEFCO agreements related to export loans for the current FY.
- Line 4—Enter the amount of fees received for PEFCO agreements related to secured debt obligations for the current FY.

Section C—Related Parties—External to the Reporting Entity for the Financial Report (do not complete if amount is with another federal agency)

- Line 1—Enter the amount of related party receivables for the current FY.
Appendix 3

Line 2—Enter the amount of related party payables for the current FY.

Line 3—Enter the amount of related party operating revenue for the current FY.

Line 4—Enter the amount of related party net cost of operations for the current FY.

Line 5—Enter the amount of the related party economic dependency transactions for the current FY.

Line 6—Enter the amount of investments in related parties for the current FY.

Line 7—Enter the amount of related party leases for the current FY.

Note 2. Cash and Other Monetary Assets

“Agency Note”–Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, agency worksheet, etc.).

“Line Item Notes” Tab (SFFAS No. 1, pars. 27-30)

Line 1 (to be completed only by Treasury)—Enter the amount of operating cash—not restricted for the current FY.

Line 2 (to be completed only by Treasury)—Enter the amount of operating cash—restricted for the current FY.

Line 3—Enter the amount of other cash that is not restricted for the current FY.

Note: Cash that is not restricted represents amounts of cash that an entity holds (entity cash) for which it has the authority to spend.

Line 4—Enter the amount of other cash that is restricted for the current FY.

Note: Restricted cash represents amounts of cash that an entity holds and does not have authority to spend.

Line 5 (to be completed only by Treasury)—Enter the amount of international monetary assets for the current FY.

Note: International monetary assets represent amounts of cash held for the International Monetary Fund (IMF) and Special Drawing Rights (SDR).

Line 6 (to be completed only by Treasury)—Enter the amount of gold for the current FY.

Line 7—Enter the amount of foreign currency for the current FY.

“Other Notes Info” Tab

Section A—Other Related Information (to be completed only by Treasury)

Line 1—Enter the amount of the available balance of the IMF Letter of Credit for the current FY.

Line 2—Enter the amount of the reserve position in the IMF for the current FY.

Line 3—Enter the amount of SDR holdings in the Exchange Stabilization Fund for the current FY.

Line 4—Enter the amount of the SDR certificates outstanding with the FRB for the current FY.

Line 5—Enter the amount of the interest bearing liability to the IMF for SDR allocations for the current FY.
Appendix 3

Line 6—Enter the amount of gold certificates for the current FY.

Section B—Gold (to be completed only by Treasury)

Line 1—Enter the number of fine troy ounces of gold for the current FY.

Line 2—Enter the statutory price of 1 fine troy ounce of gold for the current FY.

Line 3—Enter the market value of 1 fine troy ounce of gold for the current FY.

Section C—Analysis of Cash Held Outside Treasury

Line 1—Enter the total amount of cash that is reported to the Treasury Central Accounting Division via the CARS Classification Transactions and Accountability (CTA), Statement of Transactions-SF 224, or Statement of Accountability/Transactions–SF 1219/1220 for the current FY.

Lines 2 through 6—Agency-entered descriptions. Enter descriptions and amounts for cash held outside of Treasury that is not reported to the Treasury Central Accounting Division via the CARS CTA, Statement of Transactions-SF 224, or Statement of Accountability/Transactions-SF 1219/1220 for the current FY.

Line 7—This is a calculated amount, and must equal the amount reported in Note 2 “Line Item Notes” tab for the current FY.

Section D—Silver (to be completed only by Treasury)

Line 1—Enter the number of fine troy ounces of silver for the current FY.

Line 2—Enter the statutory price of 1 fine troy ounce of silver for the current FY.

Line 3—Enter the market value of 1 fine troy ounce of silver for the current FY.

Section E—Foreign Military Sales Program-Security Assistance Accounts (SAA) (to be completed only by SAA/DOD)

Line 1—Enter the total amount of cash and other monetary assets for security assistance accounts.

“Text Data” Tab (SFFAS No. 1, pars. 27-30)

Line 1—Describe the nature of the amounts reported on the “Line Item Notes” tab, line 3, “Other cash–not restricted,” and include any relevant amounts.

Line 2—Describe the nature of the amounts reported on the “Line Item Notes” tab, line 4, “Other cash–restricted.” Include any relevant amounts and any statutory authority (law, regulation, or agreement) citation.

Line 3—State the organization/individual(s) for which the cash is being held, if the cash is restricted because it is non-entity cash.

Line 4—Describe the nature of the amounts reported on the “Line Item Notes” tab, line 7, “Foreign currency.” Include any relevant amounts and any statutory authority.

Line 5—Disclose the method of exchange rate used on the financial statement date (Treasury exchange rate or prevailing market rate).

Line 6—Provide further details to support the nature of and reasoning for the cash held outside of Treasury (not reported to the Treasury Central Accounting Division) for amounts reported in Section C, lines 2 through 6. Include details regarding how these reconciling items are being addressed and resolved.
Appendix 3

Line 7—Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.

Note 3. Accounts and Taxes Receivable, Net

“Agency Note”—Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, agency worksheet, etc.).

“Line Item Notes” Tab

Line 1—Enter the amount of gross accounts receivable for the current FY.

Line 2—Enter the amount of interest receivable related to accounts receivable (in line 1 above) for the current FY.

Line 3—Enter the amount of receivables for penalties, fines, and administrative fees related to accounts receivable for the current FY.

Line 4—Enter the amount of the allowance for loss on accounts receivable for the current FY.

Line 5—Enter the amount of the allowance for loss on interest receivable related to accounts receivable for the current FY.

Line 6—Enter the amount of the allowance for loss on penalties, fines, and administrative fees receivable related to accounts receivable for the current FY.

Line 7 (to be completed only by Treasury, DOL, and DHS)—Enter the amount of the gross taxes receivable for the current FY.

Line 8 (to be completed only by Treasury, DOL, and DHS)—Enter the amount of interest receivable related to taxes receivable (in line 7 above) for the current FY.

Line 9 (to be completed only by Treasury, DOL, and DHS)—Enter the amount of receivables for penalties, fines, and administrative fees related to taxes receivable for the current FY.

Line 10 (to be completed only by Treasury, DOL, and DHS)—Enter the amount of the allowance for loss on taxes receivable for the current FY.

Line 11 (to be completed only by Treasury, DOL, and DHS)—Enter the amount of the allowance for loss on interest receivable related to taxes receivable for the current FY.

Line 12 (to be completed only by Treasury, DOL, and DHS)—Enter the amount of the allowance for loss on penalties, fines, and administrative fees receivable related to taxes receivable for the current FY.

“Other Notes Info” Tab

Section A—Interest Receivable on Uncollectible Accounts and Taxes Receivable (SFFAS No. 1, par. 55)

Line 1 (to be completed only by Treasury, DOL, and DHS)—Enter the amount of interest on uncollectible accounts related to taxes receivable for the current FY.

Line 2—Enter the amount of interest on uncollectible accounts related to accounts receivable for the current FY.
Appendix 3

Section B—Criminal Restitution

Enter the following information for criminal restitution owed to the agency for the current FY. For the following sections, a criminal restitution order is defined as the Judgment in a Criminal Case schedule that lists when a federal agency is a payee and the amount of restitution ordered.

Line 1—Enter the gross dollar amount of receivables related to criminal restitution orders monitored by the agency.

Line 2—Enter the estimate of the net realizable value determined to be collectible for criminal restitution orders monitored by the agency for the current FY.

“Text Data” Tab

Line 1—Describe the method(s) used to calculate the allowances on accounts receivable (SFFAS No. 1, par. 52).

Line 2 (to be completed only by Treasury, DOL, and DHS)—Describe the method(s) used to calculate the allowance on taxes receivable (SFFAS No. 1, par. 52).

Line 3—Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.

Line 4—For criminal restitution orders being monitored, please provide the source of the case information (for example, PACER) and a brief description of the agency’s procedures for tracking the case information.

Line 5—Does the agency have the authority to retain and use the collections of criminal restitution? If so, please provide a brief description of the agency’s procedures for and accounting treatment of the collections.

Line 6—Does the agency disclose any information concerning criminal restitution in the agency financial report? If so, please list where in the financial report this information can be found.

Note 4A. Loans Receivable, Net

“Agency Note”—Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, agency worksheet, etc.).

“Line Item Notes” Tab (SFFAS No. 32, par. 27)

Row headings—direct loan and defaulted guaranteed loan programs:

1. Federal Direct Student Loans (to be completed only by the Department of Education)
2. Electric Loans (to be completed only by the Department of Agriculture)
3. Rural Housing Service (to be completed only by the Department of Agriculture)
4. Federal Family Education Loan (to be completed only by the Department of Education)
5. Water and Environmental Loans (to be completed only by the Department of Agriculture)
6. Housing for the Elderly and Disabled (to be completed only by the Department of Housing and Urban Development)
7. Farm Loans (to be completed only by the Department of Agriculture)
8. Export-Import Bank Loans (to be completed only by the Export-Import Bank of the United States)
9. U.S. Agency for International Development (to be completed only by the U.S. Agency for International Development)
10. Housing and Urban Development (to be completed only by the Department of Housing and Urban Development)
11. Telecommunications Loans (to be completed only by the Department of Agriculture)
12. Food Aid (to be completed only by the Department of Agriculture)
13.-17. Agency-entered programs (enter name of major direct and defaulted guaranteed loan programs)
18. All other loans receivable
Appendix 3

For each program enter the following information.

Column 1—Enter the current FY loans receivable, gross (direct loans/defaulted guaranteed loans).

Column 2—Enter the interest receivable of direct loans and defaulted guaranteed loans outstanding.

Column 3—Enter the net realizable value of related foreclosed property.

Column 4—Enter the related allowance for subsidy cost (present value)/allowance for loan losses.

Column 5—The current FY net loans receivable. This is a calculated amount and is the total of columns 1 through 4.

“Other Notes Info” Tab

Section A—Subsidy Expense/(Income) (SFFAS No. 32, par. 27)

Enter the subsidy expense/(income) for each direct loan program in the “Line Item Notes” tab as follows.

   Column 1—Enter the amount of the current FY subsidy expense/(income).

“Text Data” Tab

Line 1—Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.

Line 2—Provide an explanation for any increase or decrease in net loans receivable (Education only).

Note 4B. Loan Guarantee Liabilities

“Agency Note”–Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, agency worksheet, etc.).

“Line Item Notes” Tab (SFFAS No. 32, par. 27)

Row headings—loan guarantee programs:

1. Federal Family Education Loans (to be completed only by the Department of Education)
2. Federal Housing Administration Loans (to be completed only by the Department of Housing and Urban Development)
3. Veterans Housing Benefit Program (to be completed only by the Department of Veterans Affairs)
4. Export-Import Bank Guarantees (to be completed only by the Export-Import Bank of the United States)
5. Small Business Loans (to be completed only by the Small Business Administration)
6. Israeli Loan Guarantee Program (to be completed only by the U.S. Agency for International Development)
7. Overseas Private Investment Corporation Credit Program (to be completed only by the Overseas Private Investment Corporation)
8. Rural Housing Service (to be completed only by the Department of Agriculture)
9. Federal Ship Financing Fund (to be completed only by the Department of Transportation)
10. Business and Industry Loans (to be completed only by the Small Business Administration)
11. Export Credit Guarantee Programs (to be completed only by the Department of Agriculture)
12.-16. Agency-entered programs (enter name of major loan guarantee programs)
17. All other loan guarantee liabilities

For each program, enter the following information.

Column 1—Enter the amount of the loan guarantee liability for the current FY.
“Other Notes Info” Tab

Section A—Other Related Information (SFFAS No. 32, par. 27)
Enter the amounts for each guaranteed loan program identified in the “Line Item Notes” tab as follows.

Column 1—Enter the face value loans outstanding (total outstanding principal) for the current FY.
Column 2—Enter the amount guaranteed by the government (total outstanding principal) for the current FY.
Column 3—Enter the amount of the subsidy expense/(income) for the current FY.

“Text Data” Tab

Line 1—Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.

“Agency Note”–Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, agency worksheet, etc.).

“Line Item Notes” Tab

Line 1—Enter the gross beginning balance of inventory for the current FY.
Line 2—Enter prior-period adjustment to inventory (not restated) for the current FY.
Line 3—Enter the amount of capitalized acquisitions from the public for the current FY.
Line 4—Enter the amount of capitalized acquisitions from government agencies for the current FY.
Line 5—Enter the amount of inventory sold or used for the current FY.
Line 6—Enter the amount of the total allowance for inventories and related property for the current FY.
Line 7—Ending balance of inventory, net. This is a calculated line and is the net of lines 1 through 6.

“Other Notes Info” Tab

Section A—Inventory Year-end Balances by Category Type (SFFAS No. 32, pars. 16-18, 20)

Line 1—Enter the amount of inventory purchased for sale for the current FY.
Line 2—Enter the amount of inventory held in reserve for future sale to the public for the current FY.
Line 3—Enter the amount of inventory and operating materials and supply items held for repair for the current FY.
Line 4—Enter the amount of inventory—excess, obsolete, and unserviceable for the current FY.
Line 5—Enter the amount of operating materials and supplies held for use for the current FY.
Line 6—Enter the amount of operating materials and supplies held in reserve for future use for the current FY.
Line 7—Enter the amount of operating materials and supplies—excess, obsolete, and unserviceable (property that exceeds the amount expected to be used in normal operations) for the current FY.
Appendix 3

Line 8—Enter the amount of stockpile materials held in reserve for future use (strategic and critical materials held due to statutory requirements for use in national defense, conservation, or national emergencies) for the current FY.

Line 9—Enter the amount of stockpile materials held for sale for the current FY.

Line 10—Enter the amount of forfeited property for the current FY. Forfeited property is property acquired through forfeiture proceedings or acquired by the government to satisfy a tax liability, as well as unclaimed and abandoned merchandise.

Line 11—Enter the amount of other related property for the current FY. Other related property includes: 1) commodities—items of commerce or trade that have an exchange value used to stabilize or support market prices; 2) seized monetary instruments—only those monetary instruments that are awaiting judgment to determine ownership; 3) forfeited property—monetary instruments, intangible property, real property, and tangible personal property acquired through forfeiture proceedings; and 4) any other property not classified in items 1 through 3.

Line 12—Enter the amount of the total allowance for inventories and related property for the current FY. This amount should agree with the amount entered on line 6 of the “Line Item Notes” tab.

Line 13—Total inventories and related property, net. This is a calculated line and is the net of lines 1 through 12. This total must equal the ending balance as reported on line 7 of the “Line Item Notes” tab.

Section B—Other Information—Dollar Value

Line 1—Enter the dollar value balance of seized property for the current FY.

Line 2—Enter the dollar value balance of forfeited property for the current FY.

Line 3—Enter the dollar value balance of goods held under price support and stabilization programs for the current FY.

Section C—Other Information—Number of Items/Volume

Line 1—Enter the number of items/volume of seized property for the current FY.

Line 2—Enter the number of items/volume of forfeited property for the current FY.

Line 3—Enter the number of items/volume of goods held under price support and stabilization programs for the current FY.

Section D—Percent of inventory value by method (to be completed only by DOD)

Line 1—Enter the percentage of inventory valued using the MAC method for the current FY.

Line 2—Enter the percentage of inventory valued using the FIFO method for the current FY.

Line 3—Enter the percentage of inventory valued using the LAC method for the current FY.

“Text Data” Tab

Enter the following information as it relates to inventory by each category (SFFAS No. 3, except where noted below).

Line 1—Describe the method used to calculate the allowance.

Line 2—Provide the significant accounting principles and the methods of applying those principles.
Appendix 3

Line 3—Provide a broad description of foreclosed property (SFFAS No. 32, par. 21).

Line 4—Describe the process used to apply deemed cost as the alternative valuation method for opening balances of inventory, operating materials and supplies, or stockpile materials (SFFAS No. 48, par. 13).

Line 5—Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.

Note 6. Property, Plant, and Equipment (PP&E)

“Agency Note”—Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, agency worksheet, etc.).

“Line Item Notes” Tab

Line 1—Balance beginning of year.

Column 1—Enter the amount of the beginning balance of PP&E for the current FY. This must equal the ending balance for the prior FY.

Column 2—Enter the amount of the beginning balance of the accumulated depreciation/amortization for the current FY. This must equal the ending balance for the prior FY.

Column 3—Automatically calculated based on information in columns 1 and 2.

Line 2—Prior-period adjustments (not restated).

Column 1—Enter the increase or decrease to PP&E due to prior-period adjustment (not restated) for the current FY.

Column 2—Enter the increase or decrease to accumulated depreciation/amortization related to the prior-period adjustment (not restated) for the current FY.

Column 3—Automatically calculated based on information in columns 1 and 2.

Line 3—Capitalized acquisitions from the public.

Column 1—Enter the total purchases and other additions from the public for the current FY.

Column 2—Intentionally left blank.

Column 3—Automatically calculated based on information in column 1.

Line 4—Capitalized acquisitions from government agencies.

Column 1—Enter the total purchases and other additions from other government agencies for the current FY.

Column 2—Enter the amount of accumulated depreciation/amortization related to capitalized acquisitions from government agencies for the current FY, if the gross amount is reported in column 1.

Column 3—Automatically calculated based on information in columns 1 and 2.

Line 5—Deletions from the Balance Sheet (excluding amounts related to partial impairments of PP&E).

Column 1—Enter the amount of all items removed from PP&E excluding partial impairments of PP&E, for the current FY.
<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Column 1</th>
<th>Column 2</th>
<th>Column 3</th>
</tr>
</thead>
<tbody>
<tr>
<td>6</td>
<td>Deletions from the Balance Sheet related to partial impairment of PP&amp;E.</td>
<td>Enter the amount of items removed from PP&amp;E related to partial impairment of PP&amp;E for the current FY.</td>
<td>Enter the amount of accumulated depreciation/amortization related to items removed from PP&amp;E related to partial impairment of PP&amp;E for the current FY.</td>
<td>Automatically calculated based on information in columns 1 and 2.</td>
</tr>
<tr>
<td>7</td>
<td>Revaluations.</td>
<td>Enter the amount of the revaluations (not included in lines 2, 5, and 7), purchases, and other additions from other government agencies for the current FY.</td>
<td>Intentionally left blank.</td>
<td>Automatically calculated based on information in column 1.</td>
</tr>
<tr>
<td>8</td>
<td>Stewardship reclassifications.</td>
<td>Enter the amount of PP&amp;E that has been removed from the Balance Sheet and reclassified as heritage assets, federal mission assets, or stewardship land for the current FY.</td>
<td>Enter the amount of accumulated depreciation/amortization related to the amount of PP&amp;E that has been removed from the Balance Sheet and reclassified as heritage assets, federal mission assets, or stewardship land for the current FY.</td>
<td>Automatically calculated based on information in columns 1 and 2.</td>
</tr>
<tr>
<td>9</td>
<td>Depreciation/amortization.</td>
<td>Intentionally left blank.</td>
<td>Enter the amount of accumulated depreciation/amortization for current FY expenses.</td>
<td>Automatically calculated based on information in column 2.</td>
</tr>
<tr>
<td>10</td>
<td>PP&amp;E balance end of year.</td>
<td>Automatically calculated based on information provided for the current FY.</td>
<td>Automatically calculated based on information provided for the current FY.</td>
<td>Automatically calculated for the current FY.</td>
</tr>
</tbody>
</table>

### “Other Notes Info” Tab

**Section A—Cost of PP&E for Each Category (SFFAS No. 32, par. 23)**

Line 1—Enter the gross cost of buildings, structures, and facilities, including improvements to land, for the current FY.
Appendix 3

Line 2—Enter the gross cost of furniture, fixtures, and equipment (including aircraft, ships, vessels, small boats, and vehicles) for the current FY.

Line 3—Enter the gross cost of construction in progress for the current FY.

Line 4—Enter the gross cost of land and land rights for the current FY.

Line 5—Enter the gross cost of internal use software and internal use software in development for the current FY.

Line 6—Enter the gross cost of assets under capital lease for the current FY.

Line 7—Enter the gross cost of leasehold improvements for the current FY.

Line 8—Enter the gross cost of other PP&E for the current FY.

Line 9—Total PP&E. This is a calculated line and is the total of lines 1 through 8. This total must equal the ending PP&E balances reported in the “Line Item Notes” tab.

Section B—Accumulated Depreciation/Amortization for Each Category (SFFAS No. 32, par. 23)

Line 1—Enter the amount of accumulated depreciation/amortization related to buildings, structures, and facilities, including improvements to land, for the current FY.

Line 2—Enter the amount of accumulated depreciation/amortization related to furniture, fixtures, and equipment (including aircraft, ships, vessels, small boats, and vehicles) for the current FY.

Line 3—Enter the amount of accumulated depreciation/amortization related to internal use software for the current FY.

Line 4—Enter the amount of accumulated depreciation/amortization related to assets under capital lease for the current FY.

Line 5—Enter the amount of accumulated depreciation/amortization related to leasehold improvements for the current FY.

Line 6—Enter the amount of accumulated depreciation/amortization related to other PP&E for the current FY.

Line 7—Total accumulated depreciation/amortization. This is a calculated line and is the total of lines 1 through 6. This total must equal the total accumulated depreciation/amortization amounts reported in the “Line Item Notes” tab.

Section C—Public-Private Partnerships (P3s) (SFFAS No. 49, par. 25)—for early implementers of SFFAS No. 49

Line 1—Enter the amount received during the current FY.

Line 2—Enter the amount paid during the current FY.

Line 3—Enter the estimated amount to be received over the expected life of the P3s.

Line 4—Enter the estimated amount to be paid in aggregate over the expected life of the P3s.

“Text Data” Tab

Line 1—Provide a general description of what constitutes general PP&E impairment (SFFAS 44, par. 26).
Appendix 3

Line 2—For early implementers of SFFAS No. 49, provide a general description of P3 arrangements and transactions (SFFAS No. 49, par. 25).

Line 3—Describe the process used to apply deemed cost in establishing opening balances of general PP&E (SFFAS No. 50, par. 13).

Line 4—Describe the process used to elect an alternative valuation method for establishing an opening balance for land or land rights and the number of acres held at the end of the fiscal year (SFFAS No. 50, par. 13).

Line 5—Provide any other relevant information pertaining to this note and any material changes to prior FY’s depreciation methods and capitalization thresholds. In addition, describe briefly the significant accounting policies pertaining to this note.

Note 7. Debt and Equity Securities (Financial Accounting Standards Board (FASB), Accounting Standards Codification (ASC) 320 and Financial Service–Investment Companies, ASC 946)

“Agency Note”—Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, agency worksheet, etc.).

For purposes of reporting in the Governmentwide Financial Statements, this note does not include U.S. Treasury securities. This activity is to be reported in Note 10B—Treasury Securities Held by Government Trust Funds, Revolving Funds, and Special Funds.

“Line Item Notes” Tab

Fixed Income/Debt Securities are any securities representing a creditor relationship with an enterprise. This includes, among other items, municipal securities, corporate bonds, convertible debt, commercial paper, and all securitized debt instruments such as collateralized mortgage obligation and real estate mortgage investment conduits, as well as interest-only and principle-only strips. For more information on debt securities, refer to FASB ASC 320-10-50-1 and 320-10-50-9.

Line 1—Enter the amount of the net investment in non-U.S. Government fixed income/debt securities for the current FY (ASC 320-10-50-1).

Line 2—Enter the amount of the net investment in commercial debt securities for the current FY (ASC 320-10-50-1).

Line 3—Enter the amount of the net investment in mortgage/asset backed fixed/debt securities for the current FY (ASC 320-10-50-1).

Line 4—Enter the amount of the net investment of corporate and other bond fixed/debt securities for the current FY (ASC 320-10-50-1).

Line 5—Enter the amount of the net investment in all other fixed income/debt securities not separately reported on lines 1 through 4 for the current FY (ASC 320-10-50-1).

Equity Securities are any securities representing an ownership interest in an enterprise (for example, common, preferred, or other capital stock), or the right to acquire (for example, warrants, rights, and call options), or dispose of (for example, put options) an ownership interest in an enterprise at fixed or determinable prices. For more information on equity securities, refer to FASB ASC 320-10-50-1 and 320-10-50-9.

Line 6—Enter the amount of the net investment in common stock equity securities for the current FY (ASC 320-10-50-1).

Line 7—Enter the amount of the net investment in unit trust equity securities for the current FY (ASC 320-10-50-1).
Line 8—Enter the amount of the net investment in all other equity securities not separately reported on lines 6 and 7 for the current FY (ASC 320-10-50-1).

Line 9—Enter the amount of other net investment not separately reported on lines 1 through 8 for the current FY (ASC 320-10-50-1).

**“Other Notes Info” Tab**

Enter amounts that relate to debt and equity (ASC 320-10-50-9) as described below.

### Section A—Investment Category–Held-to-Maturity Securities

**Fixed Income/Debt Securities:**

Line 1—Non-U.S. Government securities.

<table>
<thead>
<tr>
<th>Column 1</th>
<th>Enter the cost basis for the current FY.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Column 2</td>
<td>Enter the unamortized premium/discount for the current FY.</td>
</tr>
<tr>
<td>Column 3</td>
<td>Current FY net investment. This is a calculated amount and is the total of columns 1 and 2.</td>
</tr>
</tbody>
</table>

Line 2—Commercial securities.

<table>
<thead>
<tr>
<th>Column 1</th>
<th>Enter the cost basis for the current FY.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Column 2</td>
<td>Enter the unamortized premium/discount for the current FY.</td>
</tr>
<tr>
<td>Column 3</td>
<td>Current FY net investment. This is a calculated amount and is the total of columns 1 and 2.</td>
</tr>
</tbody>
</table>

Line 3—Mortgage/asset backed securities.

<table>
<thead>
<tr>
<th>Column 1</th>
<th>Enter the cost basis for the current FY.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Column 2</td>
<td>Enter the unamortized premium/discount for the current FY.</td>
</tr>
<tr>
<td>Column 3</td>
<td>Current FY net investment. This is a calculated amount and is the total of columns 1 and 2.</td>
</tr>
</tbody>
</table>

Line 4—Corporate and other bond securities.

<table>
<thead>
<tr>
<th>Column 1</th>
<th>Enter the cost basis for the current FY.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Column 2</td>
<td>Enter the unamortized premium/discount for the current FY.</td>
</tr>
<tr>
<td>Column 3</td>
<td>Current FY net investment. This is a calculated amount and is the total of columns 1 and 2.</td>
</tr>
</tbody>
</table>

Line 5—All other fixed income/debt securities.

<table>
<thead>
<tr>
<th>Column 1</th>
<th>Enter the cost basis for the current FY.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Column 2</td>
<td>Enter the unamortized premium/discount for the current FY.</td>
</tr>
<tr>
<td>Column 3</td>
<td>Current FY net investment. This is a calculated amount and is the total of columns 1 and 2.</td>
</tr>
</tbody>
</table>

**Equity Securities:**
Appendix 3

Line 6—Common stocks.

Column 1—Enter the cost basis for the current FY.

Column 2—Enter the unamortized premium/discount for the current FY.

Column 3—Current FY net investment. This is a calculated amount and is the total of columns 1 and 2.

Line 7—Unit trusts.

Column 1—Enter the cost basis for the current FY.

Column 2—Enter the unamortized premium/discount for the current FY.

Column 3—Current FY net investment. This is a calculated amount and is the total of columns 1 and 2.

Line 8—All other equity securities.

Column 1—Enter the cost basis for the current FY.

Column 2—Enter the unamortized premium/discount for the current FY.

Column 3—Current FY net investment. This is a calculated amount and is the total of columns 1 and 2.

Line 9—Other.

Column 1—Enter the cost basis for the current FY.

Column 2—Enter the unamortized premium/discount for the current FY.

Column 3—Current FY net investment. This is a calculated amount and is the total of columns 1 and 2.

Section B—Investment Category—Available-for-Sale Securities

Fixed Income/Debt Securities:

Line 1—Non-U.S. Government securities.

Column 1—Enter the cost basis for the current FY.

Column 2—Enter the unrealized gain/loss for the current FY.

Column 3—Current FY fair market value. This is a calculated amount and is the total of columns 1 and 2.

Line 2—Commercial securities.

Column 1—Enter the cost basis for the current FY.

Column 2—Enter the unrealized gain/loss for the current FY.

Column 3—Current FY fair market value. This is a calculated amount and is the total of columns 1 and 2.

Line 3—Mortgage/asset backed securities.

Column 1—Enter the cost basis for the current FY.
Appendix 3

Column 2—Enter the unrealized gain/loss for the current FY.

Column 3—Current FY fair market value. This is a calculated amount and is the total of columns 1 and 2.

Line 4—Corporate and other bond securities.

Column 1—Enter the cost basis for the current FY.

Column 2—Enter the unrealized gain/loss for the current FY.

Column 3—Current FY fair market value. This is a calculated amount and is the total of columns 1 and 2.

Line 5—All other fixed income/debt securities.

Column 1—Enter the cost basis for the current FY.

Column 2—Enter the unrealized gain/loss for the current FY.

Column 3—Current FY fair market value. This is a calculated amount and is the total of columns 1 and 2.

Equity Securities:

Line 6—Common stocks.

Column 1—Enter the cost basis for the current FY.

Column 2—Enter the unrealized gain/loss for the current FY.

Column 3—Current FY fair market value. This is a calculated amount and is the total of columns 1 and 2.

Line 7—Unit trusts.

Column 1—Enter the cost basis for the current FY.

Column 2—Enter the unrealized gain/loss for the current FY.

Column 3—Current FY fair market value. This is a calculated amount and is the total of columns 1 and 2.

Line 8—All other equity securities.

Column 1—Enter the cost basis for the current FY.

Column 2—Enter the unrealized gain/loss for the current FY.

Column 3—Current FY fair market value. This is a calculated amount and is the total of columns 1 and 2.

Line 9—Other.

Column 1—Enter the cost basis for the current FY.

Column 2—Enter the unrealized gain/loss for the current FY.

Column 3—Current FY net investment. This is a calculated amount and is the total of columns 1 and 2.
Section C—Investment Category—Trading Securities

Fixed Income/Debt Securities:

Line 1—Non-U.S. Government securities.

Column 1—Enter the cost basis for the current FY.

Column 2—Enter the unrealized gain/loss for the current FY.

Column 3—Current FY fair market value. This is a calculated amount and is the total of columns 1 and 2.

Line 2—Commercial securities.

Column 1—Enter the cost basis for the current FY.

Column 2—Enter the unrealized gain/loss for the current FY.

Column 3—Current FY fair market value. This is a calculated amount and is the total of columns 1 and 2.

Line 3—Mortgage/asset backed securities.

Column 1—Enter the cost basis for the current FY.

Column 2—Enter the unrealized gain/loss for the current FY.

Column 3—Current FY fair market value. This is a calculated amount and is the total of columns 1 and 2.

Line 4—Corporate and other bond securities.

Column 1—Enter the cost basis for the current FY.

Column 2—Enter the unrealized gain/loss for the current FY.

Column 3—Current FY fair market value. This is a calculated amount and is the total of columns 1 and 2.

Line 5—All other fixed income/debt securities.

Column 1—Enter the cost basis for the current FY.

Column 2—Enter the unrealized gain/loss for the current FY.

Column 3—Current FY fair market value. This is a calculated amount and is the total of columns 1 and 2.

Equity Securities:

Line 6—Common stocks.

Column 1—Enter the cost basis for the current FY.

Column 2—Enter the unrealized gain/loss for the current FY.

Column 3—Current FY fair market value. This is a calculated amount and is the total of columns 1 and 2.

Line 7—Unit trusts.
Appendix 3

Column 1—Enter the cost basis for the current FY.

Column 2—Enter the unrealized gain/loss for the current FY.

Column 3—Current FY fair market value. This is a calculated amount and is the total of columns 1 and 2.

Line 8—All other equity securities.

Column 1—Enter the cost basis for the current FY.

Column 2—Enter the unrealized gain/loss for the current FY.

Column 3—Current FY fair market value. This is a calculated amount and is the total of columns 1 and 2.

Line 9—Other.

Column 1—Enter the cost basis for the current FY.

Column 2—Enter the unrealized gain/loss for the current FY.

Column 3—Current FY net investment. This is a calculated amount and is the total of columns 1 and 2.

Section D—Other Information

Line 1—Enter the amount of the proceeds from the sales of available-for-sale securities for the current FY (FASB ASC 320-10-50-9).

Line 2—Enter the amount of the gross realized gains from the sales of available-for-sale securities that have been included in earnings as a result of those sales proceeds for the current FY (FASB ASC 320-10-50-9).

Line 3—Enter the amount of the gross realized losses from the sales of available-for-sale securities that have been included in earnings as a result of those sales proceeds for the current FY (FASB ASC 320-10-50-9).

Line 4—Enter the amount of the gross gains that are included in earnings from the transfers of securities from the available-for-sale category into the trading category for the current FY (FASB ASC 320-10-50-9).

Line 5—Enter the amount of the gross losses that are included in earnings from the transfers of securities from the available-for-sale category into the trading category for the current FY (FASB ASC 320-10-50-9).

Line 6—Enter the amount of the net unrealized holding gain on available-for-sale securities for the period that has been included in accumulated other comprehensive income for the current FY (FASB ASC 320-10-50-9).

Line 7—Enter the amount of the net unrealized holding loss on available-for-sale securities for the period that has been included in accumulated other comprehensive income for the current FY (FASB ASC 320-10-50-9).

Line 8—Enter the amount of gains and losses on available-for-sale securities that have been reclassified out of accumulated other comprehensive income into earnings for the current FY (FASB ASC 320-10-50-10).

Line 9—Enter the amount that represents the portion of trading gains and losses for the period that relates to trading securities still held at the reporting due date for the current FY (FASB ASC 320-10-50-9).

Line 10—Enter the net carrying amount of the sold or transferred securities for any sales of or transfers from securities classified as held-to-maturity for the current FY (FASB ASC 320-10-50-10).
Line 11—Enter the net gain or loss in accumulated other comprehensive income from any derivative that hedged the forecasted acquisition of the held-to-maturity security of the sold or transferred security for any sales of or transfers from securities classified as held-to-maturity for the current FY (FASB ASC 320-10-50-10).

“Text Data” Tab

Line 1—Provide a description of the amounts reported on the “Line Item Notes” tab for lines 5, 8, and 9.

Line 2—Provide a description of the amounts reported on the “Other Notes Info” tab for lines 5, 8, and 9 in Sections A through C.

Line 3—Provide the basis on which the cost of a security sold or the amount reclassified out of accumulated other comprehensive income into earnings was determined (that is, specific identification, average cost, or other method used) (FASB ASC 320-10-50-9).

Line 4—Provide the circumstances leading to the decision to sell or transfer the security for any sales of or transfers from securities classified as held-to-maturity (FASB ASC 320-10-50-10).

Line 5—Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.

Note 8. Other Assets

“Agency Note”—Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, agency worksheet, etc.).

“Line Item Notes” Tab

Line 1—Enter the amount for advances and prepayments for the current FY.

Line 2—Enter the amount for FDIC receivable from resolution activity for the current FY.

Line 3—Enter the amount for regulatory assets as required to be reported per FASB 71 (Accounting for the Effects of Certain Types of Regulation) for the current FY.

Line 4—Enter the amount for derivative assets (interest rate contracts, foreign exchange contracts, equity contracts, commodity contracts, credit contracts, and all other contracts) for the current FY.

Line 5—Enter the amount for other assets for the current FY.

“Text Data” Tab

Line 1—Provide a description and related amounts for the advances and prepayments that are being reported on the “Line Item Notes” tab for line 1.

Line 2—Provide a description and related amounts for balances that exceed $1 billion in the line titled “Other assets,” on the “Line Item Notes” tab.

Line 3—If derivatives are reported on your agency financial statements, provide all disclosures as required in FASB ASC 815-10-50.

Line 4—Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.
Appendix 3

Note 9. Accounts Payable

“Agency Note”–Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, agency worksheet, etc.).

Note: Grant Liabilities should be reported in Note 15—Other Liabilities.

“Line Item Notes” Tab (SFFAS No. 1, par. 74)

Line 1—Enter the amount of accounts payable for the current FY.

“Text Data” Tab

Line 1—Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.

Note 10A. Federal Debt Securities Held by the Public

“Agency Note”–Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, agency worksheet, etc.).

“Line Item Notes” Tab

Lines 1 through 9 to be completed only by Treasury.

Line 1—Enter the amount of marketable securities–Treasury bills for the current FY.

Line 2—Enter the amount of marketable securities–Treasury notes for the current FY.

Line 3—Enter the amount of marketable securities–Treasury bonds for the current FY.

Line 4—Enter the amount of marketable securities–Treasury inflation protected securities for the current FY.

Line 5—Enter the amount of marketable securities–Treasury floating rate notes for the current FY.

Line 6—Enter the amount of non-marketable securities for the current FY.

Line 7—Enter the amount of the unamortized premium on Treasury securities for the current FY.

Line 8—Enter the amount of the unamortized discount on Treasury securities for the current FY.

Line 9—Enter the amount of accrued interest payable on debt issued by Treasury for the current FY.

Agency securities:

Line 10—Enter the amount of securities at par for the current FY.

Line 11—Enter the amount of the unamortized premium on securities for the current FY.

Line 12—Enter the amount of the unamortized discount on securities for the current FY.

Line 13—Enter the amount of accrued interest payable on agency securities for the current FY.
Appendix 3

“Other Notes Info” Tab (to be completed only by Treasury)

Section A—Other Related Information

Line 1—Enter the amount of the debt subject to statutory limit for the current FY.

Line 2—Enter the amount of the statutory debt limit for the current FY.

Line 3—Enter the amount of the losses or gains for the current FY.

Section B—Average Interest Rate

Line 1—Enter the average interest rate on marketable securities for Treasury bills for the current FY.

Line 2—Enter the average interest rate on marketable securities for Treasury notes for the current FY.

Line 3—Enter the average interest rate on marketable securities for Treasury bonds for the current FY.

Line 4—Enter the average interest rate on marketable securities for Treasury inflation protected securities for the current FY.

Line 5—Enter the average interest rate on marketable securities for floating rate notes for the current FY.

Line 6—Enter the average interest rate on non-marketable securities for the current FY.

“Text Data” Tab

Line 1—Pursuant to federal law, are old currencies issued by the federal government and not yet redeemed or written off identified as a federal debt liability at face value?

Line 2—Provide the losses or gains for the difference between the reacquisition price and the net carrying value of the extinguished debt recognized currently in the period of the extinguishment for those securities that are retired before the maturity date because of a call feature of the security, or because they are eligible for redemption by the holder on demand.

Line 3—Securities that have unknown redemption or maturity values at the time of issue should be originally valued and periodically revalued. Were the securities that meet this definition revalued at their current value as of the date of the financial statements?

Line 4—Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note and changes in significant accounting policies such as the debt ceiling and extraordinary actions.

Note 10B. Treasury Securities Held by Government Trust Funds, Revolving Funds, and Special Funds

“Agency Note”–Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, agency worksheet, etc.).

Note: Information for funds not presented individually must be aggregated as much as possible. Funds with an ending balance greater than $5 billion and not presented in lines 1 through 24 should be presented individually in lines 25 through 27.

Lines 1 through 24 are for specific programs and funds. Enter the amounts for these funds as indicated.

Lines 25 through 27 are to be used for other large programs and funds not specifically listed on lines 1 through 24.

Line 28 is to be used to aggregate all other smaller programs and funds not separately listed on lines 1 through 27.
## Appendix 3

### “Other Notes Info” Tab

#### Section A—Programs and Funds

1. Social Security Administration, Federal Old-Age and Survivors Insurance Trust Fund
2. Office of Personnel Management, Civil Service Retirement and Disability Fund
3. Office of Personnel Management, Employees Health Benefits Fund
4. Department of Health and Human Services, Federal Hospital Insurance Trust Fund
5. Department of Defense, Military Retirement Fund
6. Department of Defense, Medicare-Eligible Retiree Health Care Fund
7. Social Security Administration, Federal Disability Insurance Trust Fund
8. Department of Labor, Unemployment Trust Fund
9. Federal Deposit Insurance Corporation, Deposit Insurance Fund
10. Office of Personnel Management, Employees Life Insurance Fund
12. Department of Health and Human Services, Federal Supplementary Medical Insurance Trust Fund
14. Department of Veterans Affairs, National Service Life Insurance Fund
15. Department of Transportation, Highway Trust Fund
16. Department of Transportation, Airport and Airway Trust Fund
17. Pension Benefit Guaranty Corporation
18. Department of State, Foreign Service Retirement and Disability Fund
19. Department of the Treasury, Exchange Stabilization Fund
20. Railroad Retirement Board
22. Department of Housing and Urban Development, Guarantees of Mortgage-Backed Securities Capital Reserve Account
23. National Credit Union Share Insurance Fund
24. United States Postal Service, Postal Service Fund
25.-27. Agency-entered description
28. All other programs and funds

For the program and funds listed above, enter the information as follows:

- **Column 1**—Enter the amount of the par value of the investment (intragovernmental debt holdings) for the current FY.
- **Column 2**—Enter the amount of the unamortized discount for the current FY.
- **Column 3**—Enter the amount of the unamortized premium for the current FY.
- **Column 4**—Current FY net investment. This is a calculated amount and is the net of columns 1 through 3.

#### Section B—Programs and Funds (to be completed only by Treasury)

“Agency Note”—Enter a reference to where the data entered in this note can be found in the agency’s audited financial statements and describe where the entered data is derived (for example, note number, page number, agency worksheet, etc.).

For the program and funds listed, enter the information as follows:

1. Social Security Administration, Federal Old-Age and Survivors Insurance Trust Fund
2. Office of Personnel Management, Civil Service Retirement and Disability Fund
3. Office of Personnel Management, Employees Health Benefits Fund
4. Department of Health and Human Services, Federal Hospital Insurance Trust Fund
5. Department of Defense, Military Retirement Fund
6. Department of Defense, Medicare-Eligible Retiree Health Care Fund
Appendix 3

7. Social Security Administration, Federal Disability Insurance Trust Fund
8. Department of Labor, Unemployment Trust Fund
9. Federal Deposit Insurance Corporation, Deposit Insurance Fund
10. Office of Personnel Management, Employees Life Insurance Fund
12. Department of Health and Human Services, Federal Supplementary Medical Insurance Trust Fund
14. Department of Veterans Affairs, National Service Life Insurance Fund
15. Department of Transportation, Highway Trust Fund
16. Department of Transportation, Airport and Airway Trust Fund
17. Pension Benefit Guaranty Corporation
18. Department of State, Foreign Service Retirement and Disability Fund
19. Department of the Treasury, Exchange Stabilization Fund
20. Railroad Retirement Board
22. Department of Housing and Urban Development, Guarantees of Mortgage-Backed Securities Capital Reserve Account
23. National Credit Union Share Insurance Fund
24. United States Postal Service, Postal Service Fund
25.-27. Agency-entered descriptions
28. All other programs and funds
29. Subtotal intragovernmental debt holdings
30. Total net unamortized premiums/discounts for intragovernmental debt holdings
31. Total intragovernmental debt holdings. This is a calculated line and is the total of lines 28 and 29.

Lines 1–28—Enter the amount of the par value of the investment (intragovernmental debt holdings) for the current FY.

Line 29—Subtotal intragovernmental debt holdings. This is a calculated line and is the total of lines 1 through 27.

Line 30—Enter the amount of total net unamortized premiums/discounts for intragovernmental debt holdings for the current FY as presented in Fiscal Service’s current Fiscal Years Schedules of Federal Debt.

Line 31—Total intragovernmental debt holdings. This is a calculated line and is the total of lines 28 and 29.

“Text Data” Tab

Line 1—Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.

Note 11. Federal Employee and Veteran Benefits Payable–Liabilities for Benefits for Services Provided by Federal Employees (SFFAS No. 5, par. 72)

“Agency Note”—Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, agency worksheet, etc.).

“Line Item Notes” Tab

Line 1—Enter the amount of pension liability and accrued benefits (excluding Railroad Retirement benefits and Veterans Affairs pension, due to eligible federal civilian or military employees or their beneficiaries) for the current FY. This line also includes the pension benefits due and payable to beneficiaries.

Line 2—Enter the amount of postretirement health and accrued benefits for the current FY. This line also includes benefit premiums payable to carriers.
Appendix 3

Line 3—Enter the amount of veterans compensation and burial benefits for the current FY.

Line 4—Enter the amount of life insurance and accrued benefits for the current FY. This includes the liability for future policy benefits associated with whole life insurance programs, which according to SFFAS No. 5, par. 118, should be equal to the total of (a) the net level premium reserve for death and endowment policy benefits, (b) the liability for terminal dividends, and (c) any premium deficiency.

Line 5—Enter the amount of Federal Employees’ Compensation Act (FECA) benefits for the current FY. This amount must be consistent with the number submitted to the Department of Labor.

Line 6—Enter the amount of the liability for all other retirement and postemployment benefits for the current FY.

Line 7—Enter the amount of veterans education benefits for the current FY.

“Other Notes Info” Tab

Note: The sum of actuarial (gains)/losses from assumption changes as reported in Section A (line 8), Section C (line 7), Section K (line 6), and Section L (line 7), should equal line 4, “Gains/Losses from Changes in Actuarial Assumptions,” on the Reclassified Statement of Net Cost.

Section A—Pension and Accrued Benefits Liability (SFFAS No. 33, par. 27)

The ending balance for the prior FY must equal the beginning balance for the current FY. This section is a breakdown of the amount entered for pension and accrued benefits liability in the “Line Item Notes” tab, line 1.

Line 1—Enter the amount of the pension and accrued benefits liability—beginning of the period [this amount is the actuarial present value of all future benefits, based on projected salaries and total projected service, less the actuarial present value of future normal cost contributions that would be made for and by the employees under the plan (SFFAS No. 5, pars. 22-23)] for the current FY.

Line 2—Enter the amount of the prior-period adjustments (not restated) for the current FY.

Line 3—Enter the amount of the prior (and past) service costs from plan amendments (or initiation of a new plan) (SFFAS No. 5, par. 72) for the current FY.

Line 4—Enter the amount of the normal costs (SFFAS No. 5, par. 72) for the current FY.

Line 5—Enter the amount of the interest on pension liability (SFFAS No. 5, par. 72) for the current FY.

Line 6—Enter the amount of actuarial (gains)/losses “from experience” (SFFAS No. 33, pars. 22-23) for the current FY.

Line 7—Enter the amount of actuarial (gains)/losses “from assumption changes” (SFFAS No. 33, pars. 22-23) for the current FY.

Note: The sum of the actuarial (gains)/losses from pension and accrued benefits assumption changes in line 7 (only) should be included in line 4, “Gains/Losses from Changes in Actuarial Assumptions,” on the Reclassified Statement of Net Cost.

Line 8—Enter the amount of other costs (SFFAS No. 33, pars. 22-23) for the current FY.

Line 9—Total pension expense (SFFAS No. 5, par. 72). This is a calculated line and is the net of lines 2 through 8.
Appendix 3

Line 10—Enter the amount of benefits paid (SFFAS No. 33, pars. 22-23) for the current FY. The change in pension benefits due and payable to beneficiaries is included in benefits paid.

Line 11—Pension and accrued benefits liability—end of period (SFFAS No. 33, pars. 22-23). This is a calculated line and is the net of lines 1, 9, and 10. This total must equal the balances reported on line 1 on the “Line Item Notes” tab.

Section B—Pension Liability Long-Term Significant Assumptions Used in the Current FY Valuation (SFFAS No. 5, par. 67)

Line 1 (Except OPM)—Enter the rate of interest used in determining the pension liability and related expense for the current FY.

Line 2 (Except OPM)—Enter the rate of inflation used in determining the pension liability and related expense for the current FY.

Line 3 (Except OPM)—Enter the rate of projected salary increases used in determining the pension liability and related expense for the current FY.

Line 4 (to be completed only by OPM)—Enter the CSRS rate of interest used in determining the pension liability and related expense for the current FY.

Line 5 (to be completed only by OPM)—Enter the CSRS rate of inflation used in determining the pension liability and related expense for the current FY.

Line 6 (to be completed only by OPM)—Enter the CSRS rate of projected salary increases used in determining the pension liability and related expense for the current FY.

Line 7 (to be completed only by OPM)—Enter the CSRS rate of cost of living adjustment used in determining the pension liability and related expense for the current FY.

Line 8 (to be completed only by OPM)—Enter the FERS rate of interest used in determining the pension liability and related expense for the current FY.

Line 9 (to be completed only by OPM)—Enter the FERS rate of inflation used in determining the pension liability and related expense for the current FY.

Line 10 (to be completed only by OPM)—Enter the FERS rate of projected salary increases used in determining the pension liability and related expense for the current FY.

Line 11 (to be completed only by OPM)—Enter the FERS rate of cost of living adjustment used in determining the pension liability and related expense for the current FY.

Section C—Post-retirement Health and Accrued Benefits (SFFAS No. 33, par. 27)

The ending balance for the prior FY must equal the beginning balance for the current FY.

This section is a breakdown of the amount entered for postretirement health and accrued benefits in the “Line Item Notes” tab, line 2.

Line 1—Enter the amount of the actuarial accrued postretirement health and accrued benefits liability beginning of the period for the current FY.

Note: The amount in line 1 is the actuarial present value of all future benefits less the actuarial present value of future normal cost contributions that would be made for and by the employees under the plan (SFFAS No. 33, pars. 22-23).

Line 2—Enter the amount of prior-period adjustments (not restated) (SFFAS No. 5, par. 88) for the current FY.

Line 3—Enter the amount of the prior (and past) service costs from plan amendments (or the initiation of a new plan) (SFFAS No. 5, par. 88) for the current FY.
Appendix 3

Line 4—Enter the amount of normal costs for the current FY.

Line 5—Enter the amount of interest on postretirement health liability (SFFAS No. 5, par. 88) for the current FY.

Line 6—Enter the amount of other actuarial (gains)/losses “from experience” (SFFAS No. 33, pars. 22-23) for the current FY.

Line 7—Enter the amount of actuarial (gains)/losses “from assumption changes” (SFFAS No. 33, pars. 22-23) for the current FY.

Note: The sum of the actuarial (gains)/losses from postretirement health and accrued benefits assumption changes in line 7 (only) should be included in line 4, “Gains/Losses from Changes in Actuarial Assumptions,” on the Reclassified Statement of Net Cost.

Line 8—Enter the amount of other costs (SFFAS No. 5, par. 88) for the current FY.

Line 9—Total postretirement health benefits expense (SFFAS No. 33, pars. 22-23). This is a calculated line and is the net of lines 2 through 8.

Line 10—Enter the amount of claims and expenses paid and the change in benefit premiums payable to carriers (SFFAS No. 33, pars. 22-23) for the current FY.

Line 11—Postretirement health and accrued benefits liability—end of period (SFFAS No. 33, pars. 22-23). This is a calculated line and is the net of lines 1, 9, and 10. This total must equal the balances reported on line 2 on the “Line Item Notes” tab.

Section D—Post-retirement Health Liability Significant Assumptions Used in Determining the Current FY Valuation

These assumptions should reflect (1) general actuarial and economic assumptions that are consistent with those used for pensions and (2) a health care cost trend assumption that is consistent with Medicare projections or other authoritative sources appropriate for the population covered by the plan (SFFAS No. 5, par. 83).

Line 1—Enter the rate of interest used in determining the postretirement health benefits liability and related expense for the current FY.

Line 2—Enter the single equivalent rate of medical trend used in determining the postretirement health benefits liability and related expense for the current FY.

Line 3—Enter the ultimate rate of medical trend for the current FY.

Section E—Veterans Compensation and Burial Benefits—Significant Assumptions (to be completed only by VA) (SFFAS No. 5, par. 83)

Line 1—Enter the rate of interest used to determine the veterans compensation and burial benefits valuation for the current FY.

Line 2—Enter the rate of inflation used to determine the veterans compensation and burial benefits valuation for the current FY.

Section F—Other

Please note for lines 2 through 5, enter the amounts for non-federal assets and investments.

Line 1—Enter the amount of non-marketable Treasury securities held by the Thrift Savings Plan (TSP) Fund for the current FY.
Appendix 3

Line 2—Enter the total assets held by federal pension the agency administers, according to the valuation in SFFAS No. 5, par. 68, for the current FY. (non-federal assets and investments only)

Line 3—Enter the market value of investments in market-based and marketable securities included in line 2 for the current FY (SFFAS No. 5, par. 68). (non-federal assets and investments only)

Line 4—Enter the total assets of other retirement benefit plans the agency administers, according to the valuation in SFFAS No. 5, par. 85, for the current FY. (non-federal assets and investments only)

Line 5—Enter the market value of investments in market-based and marketable securities included in line 4 (SFFAS No. 5, par. 85) for the current FY. (non-federal assets and investments only)

Line 6 (to be completed only by VA)—Enter the projected amount of future payments for pension benefits (SFFAS No. 5, par. 148) for the current FY.

Line 7 (to be completed only by VA)—Enter the average medical cost per year (SFFAS No. 5, pars. 182-184) for the current FY.

Section G—Estimated Agency Imputed Costs (to be completed only by OPM) (SFFAS No. 4)

Lines 1 through 38—Enter the estimated amount of the agency imputed cost by agency in column 1 for the current FY.

Section H—Workers’ Compensation Benefits (to be completed only by DOL) (SFFAS No. 5, pars. 66 & 85)

Column 1—Enter the percentage of the compensation cost of living adjustments (COLAs) for FYs 2019-2023+.

Column 2—Enter the percentage of the Consumer Price Index–Medical (CPI-M) for FYs 2019-2023+.

Section I—Workers’ Compensation Benefits–Interest Rate Assumption for 10-Year Treasury Notes (to be completed only by DOL) (SFFAS No. 5, pars. 83 & 95)

Line 1—Enter (current and prior four years average) interest rate assumption used for 10-year Treasury notes for income payments for the current FY.

Line 2—Enter (current and prior four years average) interest rate assumption used for 10-year Treasury notes for medical payments for the current FY.

Section J—Life Insurance Benefits (to be completed only by VA) (SFFAS No. 5, par. 104)

Line 1—Enter the National Service Life Insurance death benefits for the current FY.

Line 2—Enter the Veterans Special Life Insurance death benefits for the current FY.

Line 3—Enter the Veterans Reopened Insurance death benefits for the current FY.

Line 4—Enter the Service-Disabled Veterans Insurance (S-DVI) death benefits for the current FY.

Line 5—Enter the other insurance death benefits for the current FY.

Line 6—Total insurance death benefits. This is a calculated line and is the net of lines 1 through 5.

Line 7—Enter the death benefit annuities for the current FY.

Line 8—Enter the disability income and waiver for the current FY.
Appendix 3

Line 9—Enter the insurance dividends payable for the current FY.

Line 10—Enter the unearned premiums for the current FY.

Line 11—Total veterans life insurance liability. This is a calculated line and is the net of lines 6, 7, 8, 9, and 10.

Section K—Veterans Compensation and Burial Benefits [to be completed only by the Department of Veterans Affairs (VA)] (SFFAS No. 33, par. 27)

The ending balance for the prior FY must equal the beginning balance for the current FY.

This is a breakdown of the amount reported on the “Line Item Notes” tab, line 3.

Line 1—Enter the amount of the actuarial accrued veterans compensation and burial liability beginning of the period (SFFAS No. 33, pars. 22-23) for the current FY.

Line 2—Enter the amount of prior-period adjustments (not restated) for the current FY.

Line 3—Enter the amount of normal costs (SFFAS No. 33, pars. 22-23) for the current FY.

Line 4—Enter the amount of interest on the liability balance (SFFAS No. 33, pars. 22-23) for the current FY.

Line 5—Enter the amount of prior (and past) service costs form plan amendments (or initiation of a new plan) (SFFAS No. 33, pars. 22-23) for the current FY.

Line 6—Enter the amount of actuarial (gains)/losses “from experience” (SFFAS No. 33, pars. 22-23) for the current FY.

Line 7—Enter the amount of actuarial (gains)/losses “from assumption changes” (SFFAS No. 33, pars. 22-23) for the current FY.

Note: The sum of the actuarial (gains)/losses from veterans compensation and burial benefits assumption changes in line 7 (only) should be included in line 4, “Gains/Losses from Changes in Actuarial Assumptions,” on the Reclassified Statement of Net Cost.

Line 8—Enter the amount of other (SFFAS No. 33, pars. 22-23) for the current FY.

Line 9—Total current FY expense (SFFAS No. 33, pars. 22-23). This is a calculated line and is the net of lines 2 through 7.

Line 10—Enter the amount of benefits paid (SFFAS No. 33, pars. 22-23) for the current FY.

Line 11—Veterans compensation and burial benefits liability—end of period (SFFAS No. 33, pars. 22-23). This is a calculated line and is the net of lines 1, 9, and 10. This total must equal the balances reported on line 3 on the “Line Item Notes” tab.

Section L—Civilian Life Insurance and Accrued Benefits (SFFAS No. 33, par. 27)

The ending balance for the prior FY must equal the beginning balance for the current FY.

This section is a breakdown of the amount entered for life insurance and accrued benefits in the “Line Item Notes” tab, line 4.

Line 1—Enter the amount of the actuarial accrued life insurance and accrued benefits liability beginning of the period (SFFAS No. 33, pars. 22-23) for the current FY.

Line 2—Enter the amount of prior-period adjustments (not restated) for the current FY.
Appendix 3

Line 3—Enter the amount of the prior (and past) service costs from plan amendments (or initiation of a new plan) (SFFAS No. 33, pars. 22-23) for the current FY.

Line 4—Enter the amount of the new entrant expense for the current FY.

Line 5—Enter the amount of interest on life insurance liability (SFFAS No. 33, pars. 22-23) for the current FY.

Line 6—Enter the amount of other actuarial (gains)/losses “from experience” (SFFAS No. 33, pars. 22-23) for the current FY.

Line 7—Enter the amount of actuarial (gains)/losses “from assumption changes” (SFFAS No. 33, pars. 22-23) for the current FY.

Note: The sum of the actuarial (gains)/losses from civilian life insurance and accrued benefits assumption changes in line 7 (only) should be included in line 4, “Gains/Losses from Changes in Actuarial Assumptions,” on the Reclassified Statement of Net Cost.

Line 8—Enter the amount of other costs (SFFAS No. 33, pars. 22-23) for the current FY.

Line 9—Total life insurance benefits expense (SFFAS No. 33, pars. 22-23). This is a calculated line and is the net of lines 2 through 8.

Line 10—Enter the amount of costs paid (SFFAS No. 33, pars. 22-23) for the current FY.

Line 11—Actuarial accrued life insurance benefits liability—end of period (SFFAS No. 33, pars. 22-23). This is a calculated line and is the net of lines 1, 9, and 10. This total must equal the balances reported on line 4 on the “Line Item Notes” tab.

Section M—Civilian Actuarial Life Insurance Liability (SFFAS No. 5, par. 83)

Line 1—Enter the rate of interest used in determining the civilian actuarial life insurance liability and related expense for the current FY.

Line 2—Enter the rate of increases in salary used in determining the civilian actuarial life insurance liability and related expense for the current FY.

Section N—Veterans Education Benefits [to be completed only by the Department of Veterans Affairs (VA)] (SFFAS No. 33, par. 27)

The ending balance for the prior FY must equal the beginning balance for the current FY.

This is a breakdown of the amount reported on the “Line Item Notes” tab, line 3.

Line 1—Enter the amount of the actuarial accrued veterans education liability beginning of the period (SFFAS No. 33, pars. 22-23) for the current FY.

Line 2—Enter the amount of prior-period adjustments (not restated) for the current FY.

Line 3—Enter the amount of enrollment certifications issued for the current FY. (Inactive for FY 2018)

Line 4—Enter the amount of normal costs (SFFAS No. 33, pars. 22-23) for the current FY.

Line 5—Enter the amount of interest on the liability balance (SFFAS No. 33, pars. 22-23) for the current FY.
Appendix 3

Line 6—Enter the amount of prior (and past) service costs from plan amendments (or initiation of a new plan) (SFFAS No. 33, pars. 22-23) for the current FY.

Line 7—Enter the amount of actuarial (gains)/losses “from experience” (SFFAS No. 33, pars. 22-23) for the current FY.

Line 8—Enter the amount of actuarial (gains)/losses “from assumption changes” (SFFAS No. 33, pars. 22-23) for the current FY.

Note: The sum of the actuarial (gains)/losses from veterans education benefits assumption changes in line 8 (only) should be included in line 4, “Gains/Losses from Changes in Actuarial Assumptions,” on the Reclassified Statement of Net Cost.

Line 9—Enter the amount of other (SFFAS No. 33, pars. 22-23) for the current FY.

Line 10—Total current FY expense (SFFAS No. 33, pars. 22-23). This is a calculated line and is the net of lines 2 through 8.

Line 11—Enter the amount of benefits paid (SFFAS No. 33, pars. 22-23) for the current FY.

Line 12—Veterans education benefits liability—end of period (SFFAS No. 33, pars. 22-23). This is a calculated line and is the net of lines 1, 10, and 11. This total must equal the balances reported on line 7 on the “Line Item Notes” tab.

“Text Data” Tab
For lines 3 through 8, actuarial auditor review of the significant assumption changes is required and any feedback should be incorporated into the text data responses.

Line 1—Provide the following information as it relates to the future policy benefits for noncancelable and renewable life insurance (other than whole life): a description of each component of the liability for future policy benefits; an explanation of its projected use; and any other potential uses.

Note: In accordance with SFFAS No. 5, par. 110 and Table 9, all components of the liability for future policy benefits should be separately disclosed in a footnote with a description of each amount and an explanation of its projected use and any other potential uses.

Line 2—For pension plans that differ from the Civil Service Retirement System (CSRS), the Federal Employee Retirement System (FERS), and the Military Retirement System (MRS), describe how and why the assumptions differ from one of those plans.

Note: In accordance with SFFAS No. 5, par. 67, agencies should disclose the assumptions used and are encouraged to consult with one another in order to achieve consistency among the assumptions used for financial reports. Additionally, smaller federal administrative entities may use any of the assumptions used by the three primary plans or their own assumptions. However, assumptions differing from those of the primary plans require a footnote disclosure detailing how and why the assumptions differ.

Line 3—Provide a description of the changes in the significant assumptions used in determining pension liability and the related expense (SFFAS No. 33, par. 19).

Line 4—Provide a description of the changes in the significant assumptions used in determining the postretirement health benefits liability and the related expense (SFFAS No. 33, par. 19).

Line 5 (to be completed only by DOD)—Enter the narrative that would best describe the reasons for any significant changes in the actuarial liability for the DOD Military Retirement Fund for the current FY. Describe those that relate to significant changes in assumptions, if any (SFFAS No. 33, par. 19).
Appendix 3

Line 6 (to be completed only by DOD)—Enter the narrative that would best describe the reasons for any significant changes in the actuarial liability for the DOD Medicare Eligible Retiree Health Care Fund. Describe those that relate to significant changes in assumptions, if any (SFFAS No. 33, par. 19).

Line 7 (to be completed only by VA)—Enter the narrative that would best describe the reasons for any significant changes in the actuarial liability for veterans compensation and burial benefits. Describe those that relate to significant changes in assumptions, if any (SFFAS No. 33, par. 19).

Line 8 (to be completed only by VA)—Enter the narrative that would best describe the reasons for any significant changes in the actuarial liability for veterans education benefits. Describe those that relate to significant changes in assumptions, if any (SFFAS No. 33, par. 19).

Line 9—Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note (SFFAS No. 32, par. 29).

Note 12. Environmental and Disposal Liabilities

“Agency Note”—Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, agency worksheet, etc.).

Enter the type and amount of the environmental and disposal liabilities for the current FY.

Note: The “Other environmental and disposal liabilities” line will include any environmental and disposal liability that does not correspond with the major categories as defined by the agency.

“Line Item Notes” Tab (SFFAS No. 6, par. 98)

(Lines 1 through 5 are for DOD only, and line 6 is for DOE only.)

Line 1—Enter the amount of environmental restoration liabilities for the current FY.

Line 2—Enter the amount of environmental disposal for military equipment/weapons programs for the current FY.

Line 3—Enter the amount of chemical weapons disposal program for the current FY.

Line 4—Enter the amount of base realignment and closure installations (BRAC) for the current FY.

Line 5—Enter the amount of other environmental liabilities – non-BRAC for the current FY.

Line 6—Enter Department of Energy environmental and disposal liabilities for the current FY.

Lines 7 through 11—Agency-entered descriptions. Enter the type of environmental and disposal liability on the lines provided. For each type of environmental liability, enter the amount for the current FY.

Line 12—Enter the amount of other environmental and disposal liabilities for the current FY.

“Other Notes Info” Tab

Section A—Other Related Information

Line 1—Enter the amount of the unrecognized portion of estimated total cleanup costs, including asbestos-related cleanup costs (for example, the estimated total cleanup costs less the cumulative amounts charged to expense at the balance sheet date) associated with general PP&E (for example, nuclear reactors and submarines) for the current FY (SFFAS No. 6, par. 109, SFFAS No. 32, par. 25, and Technical Bulletin 2006-1, par. 48).
Appendix 3

“Text Data” Tab

Line 1—Provide a description of the type of environmental and disposal liabilities identified (SFFAS No. 32, par. 25).

Line 2—Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note SFFAS No. 32, par. 29).

Note 13. Benefits Due and Payable

“Agency Note”–Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, agency worksheet, etc.).

“Line Item Notes” Tab

Line 1 (to be completed only by the SSA)—Enter the amount of Federal Old-Age and Survivors Insurance for the current FY (SFFAS No. 17, par. 22).

Line 2 (to be completed only by HHS)—Enter the amount of Federal Hospital Insurance (Medicare Part A) for the current FY (SFFAS No. 17, par. 22).

Line 3 (to be completed only by HHS)—Enter the amount of Grants to States for Medicaid for the current FY (SFFAS No. 17, par. 22).

Line 4 (to be completed only by HHS)—Enter the amount of Federal Supplementary Medical Insurance (Medicare Parts B and D) for the current FY (SFFAS No. 17, par. 22).

Line 5 (to be completed only by SSA)—Enter the amount of Federal Disability Insurance for the current FY (SFFAS No. 17, par. 22).

Line 6 (to be completed only by SSA)—Enter the amount of Supplemental Security Income for the current FY (SFFAS No. 17, par. 22).

Line 7 [to be completed only by the Railroad Retirement Board (RRB)]—Enter the amount of Railroad Retirement for the current FY (SFFAS No. 17, par. 23).

Line 8 (to be completed only by DOL)—Enter the amount of unemployment insurance for the current FY (SFFAS No. 17, par. 23).

Line 9—Enter the amount of any other entitlement benefits due and payable for programs not identified for the current FY (SFFAS No. 17, par. 22).

“Text Data” Tab

Line 1—Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note (SFFAS No. 32, par. 29).

Note 14. Insurance and Guarantee Program Liabilities

“Agency Note”–Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, agency worksheet, etc.).
Appendix 3

“Line Item Notes” Tab

Line 1 [to be completed only by the Pension Benefit Guaranty Corporation (PBGC)]—Single Employer and Multiemployer—Enter the single employer and multiemployer insurance (excluding fiduciary portion) amount for the current FY (SFFAS No. 5, par. 109).

Line 2 (to be completed only by PBGC)–Multiemployer—Enter the multiemployer insurance amount for the current FY (SFFAS No. 5, par. 109). (Inactive for FY 2018)

Line 3—National Flood Insurance programs—Enter the amount for the National Flood Insurance programs for the current FY (SFFAS No. 5, par. 109).

Line 4—Department of Agriculture–Federal Crop Insurance—Enter the amount for the liability for estimated losses on insurance claims for the current FY (SFFAS No. 5, par. 109).

Line 5 [to be completed only by National Credit Union Administration (NCUA)]–Temporary Corporate Credit Union Stabilization Fund (TCCUSF)—Enter the amount for the liability for the current FY (SFFAS No. 5, par. 109).

Line 6—Enter the amount for other insurance programs for the current FY (SFFAS No. 5, par. 109).

“Other Notes Info” Tab

Section A—Other Related Information

Enter the current FY amounts by agency/fund for the items requested.

Line 1 (to be completed only by PBGC)—Enter the amount for total liabilities as reported on the Statement of Financial Condition for the current FY in the first column. (Reactivated for FY 2018)

Section B—Net Position/Equity

Enter the current amounts by agency/fund (as reported on Balance Sheet/Statement of Financial Condition).

Line 1 (to be completed only by PBGC)—Enter the total net position amount as reported on the Statement of Financial Condition for the current FY in the first column. (Reactivated for FY 2018)

“Text Data” Tab

Line 1—Provide a description for the type of insurance or guarantee programs identified in the “Line Item Notes” tab.

Line 2—Provide the name, description, and the related amounts of the insurance or guarantee programs entered on the line titled “Other insurance programs,” in the “Line Item Notes” tab.

Line 3—Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note (SFFAS No. 32, par. 29).

Note 15. Other Liabilities

Other liabilities do not include any liabilities that should be reported in the above categories (Notes 9 through 14). In lines 1 through 18, enter all of the amounts from the agency’s financial statements as best as possible. Review any data to be entered in lines 19 through 21 to verify that the data cannot possibly be included in lines 1 through 18.

“Agency Note”—Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, agency worksheet, etc.).

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“Line Item Notes” Tab

Line 1—Enter the amount of deferred revenue for the current FY.

Line 2—Enter the amount of accrued wages and benefits owed by federal employees for the current FY.

Line 3 (to be completed only by Treasury)—Enter the amount of gold certificates issued to the Federal Reserve Banks for the current FY.

Line 4—Enter the amount of other debt for the current FY.

Line 5 (to be completed only by Treasury)—Enter the amount of liabilities from the Exchange Stabilization Fund for the current FY.

Line 6—Enter the amount of legal and other contingencies for the current FY.

Note: This line includes contract holdbacks.

Line 7—Enter the amount of grant payments due to state and local governments and others owed at year-end for the current FY.

Note: This line includes all financial assistance and cooperative agreements.

Line 8—Enter the amount of other employee and actuarial liabilities for the current FY.

Note: This line consists of all employee related liabilities not reported on the line items including “Accrued wages and benefits” and “Accrued annual leave.” Examples include workers’ compensation benefits for illness and death related to employment, pensions, and DOD’s estimated unbilled medical services.

Line 9 (to be completed only by DOE)—Enter the amount of the Nuclear Waste Fund for the current FY.

Line 10—Enter the amount of the D.C. pension liability for the current FY.

Line 11—Enter the amount of the custodial liabilities for the current FY. This liability is recognized when the government assumes custody of money belonging to others.

Line 12—Enter the amount of the accrued annual leave for the current FY.

Line 13 (to be completed only by DOE)—Enter the amount of contractor’s pension and postretirement liability for the current FY.

Line 14—Enter the amount of advances and prepayments for the current FY. This liability is recognized when the government receives money in advance of providing goods and services.

Line 15—Enter the amount of deposit funds for the current FY.

Line 16—Enter the amount of non-federal power projects (including Bonneville Power Administration) and capital lease liabilities, and disposal liabilities for the current FY.

Line 17—Enter the amount for derivative liabilities (interest rate contracts, foreign exchange contracts, equity contracts, commodity contracts, credit contracts, and all other contracts) for the current FY.

Lines 18 through 20—Agency-entered description. Enter the description of the material liabilities that cannot possibly be included in lines 1 through 17 in these blank lines. Enter the amount associated with the description for the current FY.

Line 21—Enter the amount of other liabilities for any amounts that cannot possibly be included in lines 1 through 20 for the current FY.
Note: Insurance program liabilities should be reported in Note 14, Insurance and Guarantee Program Liabilities.

“Other Notes Info” Tab

Note: This section is a breakdown of the amount entered in the “Line Items Notes” Tab.

Section A—Other Information
Enter the current FY amounts by agency/program for the items requested.

  Line 1 (to be completed only by DOE)—Enter the amount of the Nuclear Waste Fund for the current FY.

  Line 2 (to be completed only by DOD and SAA)—Enter the amount of the advances and prepayments for the current FY.

  Line 3 (to be completed only by DOE)—Enter the amount of contractor’s pension and postretirement liability for the current FY.

  Line 4 (to be completed only by Treasury)—Enter the amount of D.C. pension liability for the current FY.

  Line 5 (to be completed only by Transportation, Education, and HHS)—Enter the amount of grant payments due to state and local governments and others owed at year-end for the current FY.

Section B—Subsidy and Grant Programs (to be completed only by USDA)
Enter the current FY programs and amounts that account for the majority of subsidies due.

  Line 1—Enter the amount of the Agricultural Risk Coverage for the current FY.

  Line 2—Enter the amount of the Price Loss Coverage for the current FY.

  Line 3—Enter the amount of Grants, Subsidies, and Contributions for the current FY.

  Line 4—Enter the amount of the Conservation Reserve Program for the current FY.

  Lines 5 through 8—Agency-entered description. Enter the names and amounts of any other programs that make up the majority of the subsidies and grants due.

“Text Data” Tab

Line 1—Provide more details or examples of the liabilities reported on the “Line Item Notes” tab for lines 1 through 17. Also include a description of the significant related amounts and provide the page number and the documentation support by email at financial.reports@fiscal.treasury.gov if amounts identified cannot be directly traced to the agency’s financial report.

Line 2—Provide a description and related amounts for balances that exceed $500 million reported on the “Line Item Notes” tab lines 18–21. Also provide the page number of the agency’s financial report where the amount is identified.

Line 3—If derivatives are reported on your agency financial statements, provide all disclosures required in FASB ASC 815-10-50.

Line 4—Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.
Note 16. Collections and Refunds of Non-exchange Revenue (SFFAS No. 7, par. 65.3)

“Agency Note”—Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, agency worksheet, etc.).

This note is on a cash basis. The sum of lines 1 through 5 and 8 of Sections A and C in Note 16 must be equal to the same corresponding lines on the Reclassified Statement of Operations and Changes in Net Position for the current FY. Refer to the USSGL which provides crosswalks that map the USSGL accounts to each Closing Package line for the Reclassified Statement of Operations and Changes in Net Position for fiscal year 2017 reporting that can be accessed via the following link: USSGL website.

“Other Notes Info” Tab

Section A—Collections of Non-exchange Revenue (to be completed only by Treasury, DHS, and DOL)

Collections of Non-exchange Revenue—Identify the non-federal non-exchange revenues (tax related only) collected during the current FY. Non-tax related revenue should not be included in this note. Report this amount as it relates to the current FY, the prior two FYs separately, and all other prior FYs combined for the following categories:

Collections of Non-exchange Revenue for the Fiscal Year Ended September 30, 2018, Tax Year to Which Collections Relate

Line 1—Individual income and tax withholdings.

Column 1—Enter the amount for the portion of the total collections that is attributable to FY 2018.

Column 2—Enter the amount for the portion of the total collections that is attributable to FY 2017.

Column 3—Enter the amount for the portion of the total collections that is attributable to FY 2016.

Column 4—Enter the amount for the portion of the total collections that is attributable to all other prior FYs.

Line 2—Corporation income taxes.

Column 1—Enter the amount for the portion of the total collections that is attributable to FY 2018.

Column 2—Enter the amount for the portion of the total collections that is attributable to FY 2017.

Column 3—Enter the amount for the portion of the total collections that is attributable to FY 2016.

Column 4—Enter the amount for the portion of the total collections that is attributable to all other prior FYs.

Line 3—Unemployment taxes (amounts reported here represent non-federal unemployment taxes).

Column 1—Enter the amount for the portion of the total collections that is attributable to FY 2018.

Column 2—Enter the amount for the portion of the total collections that is attributable to FY 2017.

Column 3—Enter the amount for the portion of the total collections that is attributable to FY 2016.

Column 4—Enter the amount for the portion of the total collections that is attributable to all other prior FYs.

Line 4—Excise taxes.
Appendix 3

Column 1—Enter the amount for the portion of the total collections that is attributable to FY 2018.
Column 2—Enter the amount for the portion of the total collections that is attributable to FY 2017.
Column 3—Enter the amount for the portion of the total collections that is attributable to FY 2016.
Column 4—Enter the amount for the portion of the total collections that is attributable to all other prior FYs.

Line 5—Estate and gift taxes.

Column 1—Enter the amount for the portion of the total collections that is attributable to FY 2018.
Column 2—Enter the amount for the portion of the total collections that is attributable to FY 2017.
Column 3—Enter the amount for the portion of the total collections that is attributable to FY 2016.
Column 4—Enter the amount for the portion of the total collections that is attributable to all other prior FYs.

Line 6—Railroad Retirement taxes.

Column 1—Enter the amount for the portion of the total collections that is attributable to FY 2018.
Column 2—Enter the amount for the portion of the total collections that is attributable to FY 2017.
Column 3—Enter the amount for the portion of the total collections that is attributable to FY 2016.
Column 4—Enter the amount for the portion of the total collections that is attributable to all other prior FYs.

Line 7—Fines, penalties, interest, and other revenue (do not include non-tax related activity).

Column 1—Enter the amount for the portion of the total collections that is attributable to FY 2018.
Column 2—Enter the amount for the portion of the total collections that is attributable to FY 2017.
Column 3—Enter the amount for the portion of the total collections that is attributable to FY 2016.
Column 4—Enter the amount for the portion of the total collections that is attributable to all other prior FYs.

Line 8—Customs duties.

Column 1—Enter the amount for the portion of the total collections that is attributable to FY 2018.
Column 2—Enter the amount for the portion of the total collections that is attributable to FY 2017.
Column 3—Enter the amount for the portion of the total collections that is attributable to FY 2016.
Column 4—Enter the amount for the portion of the total collections that is attributable to all other prior FYs.

Line 9—Subtotal—This is a calculated line and is the total of lines 1 through 8.

Line 10—Less: amounts collected for non-federal entities.

Column 1—Enter the total amounts collected for non-federal entities in FY 2018 only to be subtracted from the subtotal of collections of non-exchange revenue.

Line 11—Total amount of federal revenues collected. This is a calculated line and is the total of lines 9 and 10.
Appendix 3

Column 1—Enter the total amounts collected for non-federal entities in FY 2018 only.

Section B—Tax Refunds Disbursed (to be completed only by Treasury, DHS, and DOL)

Tax Refunds Disbursed for the Fiscal Year Ended September 30, 2018, Tax Year for which Refunds Relate

Line 1—Individual income and tax withholdings.

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<th>Column 1</th>
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Line 2—Corporation income taxes.

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Line 3—Unemployment taxes (amounts reported here represent non-federal unemployment taxes).

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Line 4—Excise taxes.

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Line 5—Estate and gift taxes.

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### Appendix 3

**Line 6**—Railroad Retirement taxes.

- **Column 1**—Enter the amount for the portion of the total refunds that is attributable to FY 2018.
- **Column 2**—Enter the amount for the portion of the total refunds that is attributable to FY 2017.
- **Column 3**—Enter the amount for the portion of the total refunds that is attributable to FY 2016.
- **Column 4**—Enter the amount for the portion of the total refunds that is attributable to all other prior FYs.

**Line 7**—Fines, penalties, interest, and other revenue (do not include non-tax related activity).

- **Column 1**—Enter the amount for the portion of the total refunds that is attributable to FY 2018.
- **Column 2**—Enter the amount for the portion of the total refunds that is attributable to FY 2017.
- **Column 3**—Enter the amount for the portion of the total refunds that is attributable to FY 2016.
- **Column 4**—Enter the amount for the portion of the total refunds that is attributable to all other prior FYs.

**Line 8**—Customs duties.

- **Column 1**—Enter the amount for the portion of the total refunds that is attributable to FY 2018.
- **Column 2**—Enter the amount for the portion of the total refunds that is attributable to FY 2017.
- **Column 3**—Enter the amount for the portion of the total refunds that is attributable to FY 2016.
- **Column 4**—Enter the amount for the portion of the total refunds that is attributable to all other prior FYs.

**Line 9**—Total amount of federal refunds. This is a calculated line and is the total of lines 1 through 8.

**Note:** The sum of Section A (Collections) and Section B (Disbursements) must be equal to the “Total Non-federal Non-exchange Revenue” on the Reclassified Statement of Operations and Changes in Net Position for the current FY.

### “Text Data” Tab

**Line 1**—Are all trust fund revenues recorded in accordance with applicable law? If no, disclose the reasons. This should be disclosed by both the collecting and recipient entities (SFFAS No. 7, par. 66).

**Line 2**—Provide a definition of the term tax expenditures (SFFAS No. 52, par. 7).

**Line 3**—Provide examples of types of tax expenditures, such as special deductions, credits, deferrals, preferential rates, exemptions, and exclusions (SFFAS No. 52, par. 7).

**Line 4**—Provide a description of how the tax expenditures affect non-exchange revenue, tax collections, and refunds, as well as whether tax expenditure amounts are presented in the basic financial statements (SFFAS No. 52, par. 7).

**Line 5**—Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.

### Note 17. Prior-Period Adjustments

“Agency Note”—Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, agency worksheet, etc.).
Appendix 3

“Other Notes Info” Tab

Section A—Non-Federal Prior-Period Adjustments—Corrections of Errors

Lines 1 through 10—Enter the description of the Closing Package financial statement lines that were restated (not footnotes) in these blank lines. Enter the amounts by which the lines were restated.

Note: Section A amounts should total to the changes to net position reported on the Reclassified Statement of Operations and Changes in Net Position, line 2.2.

Section B—Federal Prior-Period Adjustments—Corrections of Errors

Lines 1 through 10—Enter the description of the Closing Package financial statement lines that were restated (not footnotes) in these blank lines. Enter the amounts by which the lines were restated.

Note: Section B amounts should total to the changes to net position reported on the Reclassified Statement of Operations and Changes in Net Position, line 3.2.

Section C—Non-Federal Correction of Errors—Years Preceding the Prior Year

Lines 1 through 10—Enter the description of the Closing Package financial statement lines that were adjusted (not footnotes). Enter the amounts by which the lines were adjusted.

Note: Section C amounts should total to the changes to net position reported on the Reclassified Statement of Operations and Changes in Net Position, line 2.3.

Section D—Federal Correction of Errors—Years Preceding the Prior Year

Lines 1 through 10—Enter the description of the Closing Package financial statement lines that were adjusted (not footnotes). Enter the amounts by which the lines were adjusted.

Note: Section D amounts should total to the changes to net position reported on the Reclassified Statement of Operations and Changes in Net Position, line 3.3.

Section E—Non-Federal Immaterial Correction of Errors

Lines 1 through 10—Enter the description of the Closing Package financial statement lines that were adjusted (not footnotes). Enter the amounts by which the lines were adjusted.

Section F—Federal Immaterial Correction of Errors

Lines 1 through 10—Enter the description of the Closing Package financial statement lines that were adjusted (not footnotes). Enter the amounts by which the lines were adjusted.

Section G—Closing Package Reclassifications/Adjustments (Financial Statements)

Lines 1 through 10—Enter the description of the Closing Package financial statement lines for any current FY lines that were previously classified to a different line in the prior FY (not footnotes). List each line separately for the prior FY and current FY. Enter the amounts by which the lines were adjusted. The total adjustments should net to zero.

Section H—Closing Package Reclassifications/Adjustments (Notes)

Lines 1 through 10—Enter the description of the Closing Package note line items for any current FY lines that were previously classified to a different line in the prior FY. List each line separately for the prior FY and current FY. Enter the amounts by which the lines were adjusted. The total adjustments should net to zero.
Appendix 3

Section I—Non-Federal Change in Accounting Principles

Lines 1 through 10—Enter the description for the change in accounting principle that occurred in the current year. Enter the amounts by which the lines were adjusted.

Note: Section I amounts should total to the changes to net position reported on the Reclassified Statement of Operations and Changes in Net Position, line 2.1.

Section J—Federal Change in Accounting Principles

Lines 1 through 10—Enter the description for the change in accounting principle that occurred in the current year. Enter the amounts by which the lines were adjusted.

Note: Section J amounts should total to the changes to net position reported on the Reclassified Statement of Operations and Changes in Net Position, line 3.1.

“Text Data” Tab

Line 1—Describe the restatements to the prior FY that resulted from correcting errors that occurred in the prior FY (data reported in Sections A and B).

Line 2—Describe any errors that occurred in years preceding the prior FY that adjusted the prior FY beginning net position (data reported in Sections C and D).

Line 3—Describe any immaterial errors that occurred in the prior period(s) that were corrected against the current FY operations (data reported in Sections E and F).

Line 4—Excluding amounts reported in Sections A and B, describe any adjustments of the prior FY reclassification in the current FY Closing Package prior FY reporting–Financial Statements (data reported in Section G).

Line 5—Describe any adjustments of the prior FY reclassification in the current FY Closing Package prior FY reporting–Notes (data reported in Section H).

Line 6—Describe the adjustments to the current FY or prior FY beginning net position that resulted from changes in accounting principles as reported on the Reclassified Statement of Operations and Changes in Net Position, line 2.1 and line 3.1 (data reported in Sections I and J).

Line 7—Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.

Note 18. Contingencies

“Agency Note”–Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, agency worksheet, etc.).

Some examples of claims or other contingencies include: (1) indemnity agreements, (2) unfunded portion of total liabilities to international organizations, and (3) those that may derive from treaties or international agreements.

“Other Notes Info” Tab

Section A—Insurance Contingencies–Reasonably Possible Only

Line 1 (to be completed only by PBGC)—Enter the amount of Defined Pension Plan (single-employer) for the current FY.
Appendix 3

Line 2 (to be completed only by PBGC)—Enter the amount of Defined Pension Plan (multiemployer) for the current FY.

Lines 3 through 5—Agency-entered description. Enter the description of the insurance contingency not mentioned in this note and enter the amount for insurance for the current FY.

Line 6—Enter the amounts for other insurance contingencies not separately identified above.

Section B—Litigation, Claims, and Assessments (SFFAS No. 5, pars. 35-42)

Note:

a. This section should include litigation, claims, and assessments, as well as cases pending in an administrative process in which an adverse finding could impose liability against the agency (e.g., EEOC, MSPB, FLRA, etc.).

b. Agencies must include a measured amount and an estimated range (both a low end and a high end) for the current FY.

c. Amounts in Sections B and C are compared to agency legal management schedules for accuracy. An explanation is required for discrepancies of more than 10 percent between the amounts entered in GFRS and amounts reported on the management schedule.

Line 1—Probable.

Column 1—Enter the probable measured amount (accrued) for the current FY.

Column 2—Enter the probable estimated low end of the range amount for the current FY.

Column 3—Enter the probable estimated high end of the range amount for the current FY.

Column 4—Enter the probable unable to determine amount for the current FY.

Line 2—Reasonably possible.

Column 1—Enter the reasonably possible measured amount (estimated) for the current FY.

Column 2—Enter the reasonably possible estimated low end of the range amount for the current FY.

Column 3—Enter the reasonably possible estimated high end of the range amount for the current FY.

Column 4—N/A.

Section C—Environmental Litigation, Claims, and Assessments (SFFAS No. 5, pars. 35-42)

Note:

a. This section should include all litigation, claims, assessments, or other potential source of liability due to environmental statutes, regulations, rules, or otherwise (e.g., environmental contamination, clean-up, resulting damages, etc.).

b. Agencies must include a measured amount and an estimated range (both a low end and high end) for the current FY.
Appendix 3

c. Amounts in Sections B and C are compared to agency legal management schedules for accuracy. An explanation is required for discrepancies of more than 10 percent between the amounts entered in GFRS and amounts reported on the management schedule.

Line 1—Probable.

Column 1—Enter the probable measured amount (accrued) for the current FY.

Column 2—Enter the probable estimated low end of the range amount for the current FY.

Column 3—Enter the probable estimated high end of the range amount for the current FY.

Column 4—Enter the probable unable to determine amount for the current FY.

Line 2—Reasonably possible.

Column 1—Enter the reasonably possible measured amount (estimated) for the current FY.

Column 2—Enter the reasonably possible estimated low end of the range amount for the current FY.

Column 3—Enter the reasonably possible estimated high end of the range amount for the current FY.

Column 4—N/A.

Section D—Other Contingencies (SFFAS No. 5, pars. 35-42)

Line 1—Department of Transportation (DOT)-Federal Highway Administration (FHWA) advance construction projects (to be completed only by DOT).

Column 1—Enter the amount of FHWA advance construction projects that are probable for the current FY.

Column 2—Enter the amount of FHWA advance construction projects that are reasonably possible for the current FY.

Line 2—Contingent liability to GSEs (to be completed only by Treasury)

Column 1—Enter the amount of contingent liabilities to GSEs that are probable for the current FY.

Column 2—Enter the amount of contingent liabilities to GSEs that are reasonably possible for the current FY.

Lines 3 and 4—Agency-entered description. Enter the other contingency descriptions. For each type of other contingency, enter the amounts that are probable and reasonably possible for the current FY in the first and the second columns.

Section E—Deposit Insurance (to be completed only by the Federal Deposit Insurance Corporation and the National Credit Union Administration) (SFFAS No. 5, pars. 35-42)

Lines 1 and 2—Enter the amount of deposit insurance for the current FY.

“Text Data” Tab

Line 1—Describe the nature of the contingencies including the range of loss for insurance contingencies.

Line 2—Describe the nature of the litigation including the range of loss for the probable liabilities (SFFAS No. 5, par. 39).

Line 3—Describe the nature of the litigation including the range of loss for the reasonably possible contingencies (SFFAS No. 5, pars. 40-41).
Appendix 3

Line 4—Provide a statement including the total claim amounts for cases assessed as “unable to determine.” Also, provide a statement of whether this materiality affects the financial statements.

Line 5—Describe the other claims that may derive from treaties or international agreements.

Line 6—Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.

Line 7—Provide an explanation for any variance greater than 10 percent between the legal letter management schedule and legal contingencies reported in this note.

Note 19. Commitments

“Agency Note”—Provide a reference to where the data entered in each section of this note can be found in the agency’s audited financial statements and describe from where the entered data is derived (for example, note number, page number, agency worksheet, etc.).

Commitments are long-term contractual agreements entered into by the federal government, such as operating leases and undelivered orders that become liabilities when required actions or conditions under the agreements have occurred.

“Other Notes Info” Tab

Section A—Capital Leases–Assets (SFFAS No. 6, pars. 18 & 20)

This section is for assets held under a capitalized lease that are included on the Balance Sheet. Report the data for leases from federal and non-federal entities separately.

Row headings–capital lease programs:
1. Building
2. Land
3. Equipment
4. Software license
5. Other
6. Accumulated depreciation/amortization
7. Net assets under capital leases. This is a calculated line and is the total of lines 1 through 6.

For each line, enter the following information:

Column 1—Enter the amount of assets under capitalized leases from federal entities for the current FY.

Column 2—Enter the amount of assets under capitalized leases from non-federal entities for the current FY.

Section B—Capital Leases–Liability (SFFAS No. 5, par. 44)

Report the capital lease liability for leases from federal and non-federal entities separately in this section.

Row headings–capital lease programs:
1. Future minimum lease programs
2. Imputed interest
3. Executory costs including any profit
4. Total capital lease liability

For each line, enter the following information:

Column 1—Enter the amount due to federal entities for the current FY.
Appendix 3

Column 2—Enter the amount due to non-federal entities for the current FY.

Section C—Commitments—Operating Leases and Undelivered Orders (SFFAC No. 1, par. 118)

Row headings:
1. Operating leases
2. Undelivered orders (unpaid)
3. Undelivered orders (paid)

For each line, enter the following information:

Column 1—Enter the amount due to federal entities for the current FY.

Column 2—Enter the amount due to non-federal entities for the current FY.

Section D—Other Commitments (SFFAC No. 1, par. 118)

This section is for other commitments not included in Sections A through C above or in any other note.

Row headings:
1. Callable capital subscriptions for Multilateral Development Banks
2. Agriculture direct loans and guarantees
3. Long-term satellite and systems
4. Power purchase obligations
5. Grant programs–Airport Improvement Program
6. Fuel purchase obligations
7. Conversation Reserve Program
8. Senior GSE Preferred Stock Purchase Agreement
9. Other purchase obligations
10. U.S. Participation in the International Monetary Fund
11.-15. Enter a short description of other commitments not provided in lines 1 through 10.

For each program, enter the following information:

Column 1—Enter the amount of other commitments due to federal entities for the current FY.

Column 2—Enter the amount of other commitments due to non-federal entities for the current FY.

Section E—Payments and Commitments for the Housing Program (to be completed only by Treasury)

Line 1—Enter the amount of the payments for the Housing Program for the current FY.

Line 2—Enter the amount of commitments for the Housing Program for the current FY.

Line 3—Enter the amount of outstanding commitments for the Housing Program for the current FY.

“Text Data” Tab

Line 1—Provide any other relevant information pertaining to this note. Explain any amounts listed in Section D in detail and reference the note, and location, in the agency’s Performance and Accountability Report (PAR). At a minimum, describe briefly the significant accounting policies pertaining to this note.

Note 22. Funds from Dedicated Collections
“Agency Note”–Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, agency worksheet, etc.).

Input amounts in the columns of Sections A through E (procedures for entering data are described below) on the line that corresponds to the appropriate fund line.

Note: Information for funds not presented individually must be aggregated. Funds with ending net position amounts greater than $5 billion (in absolute value) should be presented individually in lines 19 through 23. The total ending net position for the funds from dedicated collections reported in this note must agree with the portion of the net position attributable to funds from dedicated collections as reported on the Closing Package Balance Sheet.

Amounts entered, for each line, should be in agreement with amounts presented on the agency’s audited financial statements for the funds reported. Additionally, amounts entered represent condensed Balance Sheet and condensed net position data for the programs entered. Therefore, the total assets should equal the total liabilities and ending net position for each program entered.

Lines 1 through 18 are for specific funds from dedicated collections. Enter the amounts for these funds as indicated (SFFAS No. 27, par. 24, as amended by SFFAS No. 43).

Lines 19 through 23 are to be used for other funds from dedicated collections not specifically listed on lines 1 through 18 with ending net position amounts greater than $5 billion (in absolute value).

Line 24 is to be used to aggregate all other smaller funds from dedicated collections not separately listed on lines 1 through 23.

Line 25 is to be used for all intra-agency funds from dedicated collections elimination amounts related to assets and liabilities. For assets, enter the elimination amount in column 5 (only) in Section A. For liabilities, enter the elimination amount in column 2 (only) in Section B. Enter the intra-agency fund elimination amounts in column 5 (in Section A) and in column 2 (in Section B) regardless of the nature of the elimination (that is, non-federal or intragovernmental). This line is to be used only by agencies presenting consolidated amounts, as allowed by SFFAS No. 43, par. 19a.

“Other Notes Info” Tab

Funds from Dedicated Collections:

1. Federal Old-Age and Survivors Insurance (to be completed only by the Social Security Administration)
2. Federal Hospital Insurance (Medicare Part A) (to be completed only by the Department of Health and Human Services)
3. Federal Disability Insurance (to be completed only by the Social Security Administration)
4. Unemployment (to be completed only by the Department of Labor)
5. Federal Supplementary Medical Insurance (Medicare Parts B and D) (to be completed only by the Department of Health and Human Services)
6. Highway Trust Fund (to be completed only by the Department of Transportation)
7. Railroad Retirement (to be completed only by the Railroad Retirement Board)
8. Airport and Airway (to be completed only by the Department of Transportation)
9. Exchange Stabilization Fund (to be completed only by the Department of the Treasury)
10. Black Lung Disability (to be completed only by the Department of Labor)
11. Land and Water Conservation Fund (to be completed only by the Department of the Interior)
12. National Flood Insurance Program (to be completed only by the Department of Homeland Security)
13. Ginnie Mae (to be completed only by the Department of Housing and Urban Development)
14. Reclamation Fund (to be completed only by the Department of the Interior)
15. Decommissioning and Decontamination Fund (to be completed only by the Department of Energy)
16. Water and Related Resources Fund (to be completed only by the Department of the Interior)
17. Harbor Maintenance Trust Fund
18. Crime Victims Fund (to be completed only by the Department of Justice)
19.-23. Agency-entered description (enter name of major funds from dedicated collections with a net position of $5 billion or greater in absolute value)
24. All other aggregated funds from dedicated collections (not previously identified in lines 1-23)
25. Intra-agency funds from dedicated collections elimination amounts (consolidated presentation only)

Section A—Assets—Current FY (SFFAS No. 27, par. 30.1, as amended by SFFAS No. 43)

On the appropriate fund from dedicated collections line, enter the amounts for the current FY in the columns indicated below.

- Column 1—Enter the amount of cash and other monetary assets.
- Column 2—Enter the amount of fund balance with Treasury.
- Column 3—Enter the amount of the investments in U.S. Treasury securities (net of unamortized premiums and discounts) excluding interest and including accrued inflation compensation. This amount should equal the amount entered in Note 10B, Treasury Securities Held by Government Trust Funds, Revolving Funds, and Special Funds. If the amounts are different, provide an explanation in “Text Data” tab, line 5.
- Column 4—Enter the amount of interest receivable on U.S. Treasury securities (for example, interest accrued on investments).
- Column 5—Enter the amount of other federal assets due from other agencies.
- Column 6—Enter the amount of other federal assets due from other agencies’ funds not from dedicated collections (that is, receivables or advances from other federal agencies’ funds not from dedicated collections). (Inactive for FY 2018)
- Column 7—Enter the amount of other non-federal assets.
- Column 8—Total assets. This is a calculated amount and is the total of columns 1 through 7.

Section B—Liabilities and Net Position—Current FY (SFFAS No. 27, par. 30.1, as amended by SFFAS No. 43)

On the appropriate fund from dedicated collections line, enter the amounts for the current FY in the columns as indicated below.

- Column 1—Enter the amount of benefits due and payable to beneficiaries.
- Column 2—Enter the amount of other federal liabilities payable to other agencies.
- Column 3—Enter the amount of other federal liabilities payable to other agencies’ funds not from dedicated collections (that is, payables to or advances due to other federal agencies’ funds not from dedicated collections). (Inactive for FY 2018)
- Column 4—Enter the amount of other non-federal liabilities (exclude amounts included in column 1).
- Column 5—Total liabilities. This is a calculated amount and is the total of columns 1 through 4.
- Column 6—Enter the amount of the ending net position.
- Column 7—Total liabilities and net position. This is a calculated amount and is the total of columns 5 and 6. This amount should agree with the amount entered in Section A, column 8.

Section C—Revenue, Financing, Expenses, and Other—Current FY (SFFAS No. 27, par. 30.2, as amended by SFFAS No. 43)
On the appropriate funds from dedicated collections line, enter the amounts for the current FY in the columns as indicated below.

Column 1—Enter the amount of the beginning net position balance.

**Note:** This amount should be in agreement with the previous FY ending net position for the fund.

Column 2—Enter the amount of prior-period adjustments, if any. For any amounts entered in this column, provide a description of the prior-period adjustment in “Text Data” tab, line 5.

**Note:** The total amounts entered in column 3 through column 6 should be in agreement with the funds from dedicated collections non-exchange revenue (only) as shown on the agencies’ Statements of Changes in Net Position.

Column 3—Enter the amount of all investment revenue from investments in Treasury securities. This amount should agree with the applicable net investment amount entered in Note 10B for the same program or fund. Enter any such investment revenue that is included as a component of net cost.

Column 4—Enter the amount of individual income taxes and payroll tax withholdings (non-exchange revenue only) to the fund from dedicated collections. For guidance on the amount of individual income taxes and payroll tax withholdings to report in this column, certain agencies can refer to Fiscal Service’s reports for their Treasury Managed Trust Funds on the [Trust Fund Financial Reporting](#) website.

Column 5—Enter the amount of unemployment and excise taxes (non-exchange revenue only) to the fund from dedicated collections. This column is to be completed only by the Department of Labor (for both unemployment and excise taxes), the Department of Transportation, the Department of Homeland Security, the Department of Defense, the Environmental Protection Agency, and the Department of Health and Human Services. For guidance on the amount of excise taxes to report in this column, these specific agencies can refer to Fiscal Service’s reports for their Treasury Managed Trust Funds on the [Trust Fund Financial Reporting](#) website.

Column 6—Enter the amount of other taxes and receipts (non-exchange revenue only) to the fund from dedicated collections. The reporting agency should exclude any non-exchange revenue included above in columns 4 and 5. Reporting agencies should also exclude any exchange revenue amounts (which should be included in the program net cost, column 9 or 10) or appropriations or transfers (which should be included in column 8). For any amounts entered in this column, describe the non-exchange revenue in “Text Data” tab, line 4.

Column 7—Enter the amount of royalties and other special revenue (exchange revenue) to the fund from dedicated collections. This is revenue for which an entity recognizes virtually no costs (either during the current period or during past periods) and is not included as a component of net cost. According to SFFAS No. 7, paragraph 45, such revenue collections occur only under exceptional circumstances. An example is the royalties related to mineral receipts transferred to the Department of the Interior. Only enter amounts in this column that are included within the amounts entered in line 5.8, “Miscellaneous Earned Revenue,” in the Reclassified Statement of Operations and Changes in Net Position.

**Note:** The amounts entered in column 8 should be in agreement with the funds from dedicated collections budgetary and other financing sources (excluding any non-exchange revenue) as shown on the agencies’ Statements of Changes in Net Position.

Column 8—Enter the amount all other financing sources for funds from dedicated collections. Include any amounts coming from appropriations or transfers from other agencies or from the General Fund (Treasury). Do not include any amounts related to non-exchange or exchange revenue.

**Note:** The total amounts entered in columns 9 through 11 should be in agreement with the net cost for funds from dedicated collections as shown on the agencies’ Statements of Changes in Net Position. For any investment revenue from investments in Treasury securities that is reported as exchange revenue, and therefore is included as a
component of net cost, exclude this revenue from the amounts entered in columns 9 through 11 and include it in column 3.

Column 9—Enter the amount of program gross cost or benefit payments.

Column 10—Enter the amount of program earned revenues.

Column 11—Enter the amount of all non-program expenses.

Column 12—Ending net position balance. This is a calculated amount and is the net of columns 1 through 11. This amount should agree with the ending net position amount entered in Section B, column 6.

Sections D and E are mandatory if you have intra-entity eliminations with non-dedicated collections or intragovernmental dedicated collections gross cost and revenue.

Section D—Revenue, Financing, Expenses, and Other—Intra-Entity Eliminations with Non-Dedicated Collections Funds—Current FY

On the appropriate funds from dedicated collections line, enter the intra-entity elimination amounts with non-dedicated collections funds for the current FY in the columns as indicated below. The amounts in Columns 1 through 9 below correspond to the amounts entered in Columns 3 through 11, respectively, of Section C.

Column 1—Enter the intra-entity elimination amounts of all investment revenue from investments in Treasury securities for funds from dedicated collections with non-dedicated collections funds, as applicable.

Column 2—Enter the intra-entity elimination amounts of individual income taxes and payroll tax withholdings (non-exchange revenue only) for funds from dedicated collections with non-dedicated collections funds, as applicable.

Column 3—Enter the intra-entity elimination amounts of unemployment and excise taxes (non-exchange revenue only) for funds from dedicated collections with non-dedicated collections funds, as applicable.

Column 4—Enter the intra-entity elimination amounts of other taxes and receipts (non-exchange revenue only) for funds from dedicated collections with non-dedicated collections funds, as applicable.

Column 5—Enter the intra-entity elimination amounts of royalties and other special revenue (exchange revenue) for funds from dedicated collections with non-dedicated collections funds, as applicable.

Column 6—Enter the intra-entity elimination amounts of all other financing sources for funds from dedicated collections with non-dedicated collections funds, as applicable.

Column 7—Enter the intra-entity elimination amounts of program gross cost or benefit payments for funds from dedicated collections with non-dedicated collections funds, as applicable.

Column 8—Enter the intra-entity elimination amounts of program earned revenues for funds from dedicated collections with non-dedicated collections funds, as applicable.

Column 9—Enter the intra-entity elimination amounts of all non-program expenses for funds from dedicated collections with non-dedicated collections funds, as applicable.

Section E—Intragovernmental Gross Cost and Revenue—Current FY

On the appropriate funds from dedicated collections line, enter the intragovernmental amounts for the current FY in the columns as indicated below. The amounts in Columns 1 through 3 below correspond to the amounts entered in Columns 9 through 11, respectively, of Section C.
Appendix 3

Column 1—Enter the intragovernmental amounts of program gross cost or benefit payments for funds from dedicated collections, as applicable.

Column 2—Enter the intragovernmental amounts of program earned revenues for funds from dedicated collections, as applicable.

Column 3—Enter the intragovernmental amounts of all non-program expenses for funds from dedicated collections, as applicable.

“Text Data” Tab

Line 1—Provide a general description of the individual funds from dedicated collections reported on the “Other Notes Info” tab, lines 1 through 25 (SFFAS No. 27, par. 33, as amended by SFFAS No. 43). Also describe how the entity accounts for and reports the fund (SFFAS No. 27, par. 23.1, as amended by SFFAS No. 43).

Line 2—Describe the legal authority that the administrative entity has to use the revenues and other financing sources of the funds from dedicated collections being reported (SFFAS No. 27, par. 23.1, as amended by SFFAS No. 43).

Line 3—Explain any changes that occurred in legislation during or subsequent to the reporting (and before the issuance of the financial statements) that significantly alters the purpose of the fund or that redirects a material portion of the accumulated balance (SFFAS No. 27, par. 23.3, as amended by SFFAS No. 43).

Line 4—For each amount reported as revenue and other financing sources (columns 3 through 8 of Section C in the “Other Notes Info” tab) provide the sources for those amounts (SFFAS No. 27, par. 23.2, as amended by SFFAS No. 43).

Line 5—Provide any other relevant information pertaining to this note, including explanations for prior-period adjustments, if any. In addition, describe briefly the significant accounting policies pertaining to this note (SFFAS No. 32, par. 29).

Note 23. Statements of Social Insurance (a principal financial statement)

“Agency Note”–Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, agency worksheet, etc.).

“Other Notes Info” Tab

Section A—Federal Old-Age and Survivors Insurance and Federal Disability Insurance (OASDI) [SFFAS No. 17, par. 32 (3)] (to be completed only by SSA)

Line 1—Enter the amount, in present value of long-range actuarial projections, of contributions and funds from dedicated collections for the participants who have attained age 62 for the current year.

Line 2—Enter the amount, in present value of long-range actuarial projections, of contributions and funds from dedicated collections for participants ages 15-61 for the current year.

Line 3—Enter the amount, in present value of long-range actuarial projections, of contributions and funds from dedicated collections for future participants (under age 15 and births during period) for the current year.

Line 4—Enter the total amount of contributions and funds from dedicated collections for all current and future participants.

Line 5—Enter the amount, in present value of long-range actuarial projections, of expenditures for scheduled future benefits for participants who have attained age 62 for the current year.
Line 6—Enter the amount, in present value of long-range actuarial projections, of expenditures for scheduled future benefits for participants ages 15-61 for the current year.

Line 7—Enter the amount, in present value of long-range actuarial projections, of expenditures for scheduled future benefits for future participants (under age 15 and births during period) for the current year.

Line 8—Enter the total amount of scheduled expenditures for future benefits for all current and future participants.

Line 9—Enter the net present value of future revenue less future expenditures.

Section B—Federal Hospital Insurance Program (HI–Medicare Part A) [SFFAS No. 17, par. 32 (3)] (to be completed only by HHS)

Line 1—Enter the amount, in present value of long-range actuarial projections, of contributions and funds from dedicated collections from participants who have attained eligibility age for the current year.

Line 2—Enter the amount, in present value of long-range actuarial projections, of contributions and funds from dedicated collections from participants who have not attained eligibility age for the current year.

Line 3—Enter the amount, in present value of long-range actuarial projections, of contributions and funds from dedicated collections from future participants for the current year.

Line 4—Enter the total amount of contributions and funds from dedicated collections for all current and future participants.

Line 5—Enter the amount, in present value of long-range actuarial projections, of expenditures for scheduled future benefits for participants who have attained eligibility age for the current year.

Line 6—Enter the amount, in present value of long-range actuarial projections, of expenditures for scheduled future benefits for participants who have not attained eligibility age for the current year.

Line 7—Enter the amount, in present value of long-range actuarial projections, of expenditures for scheduled future benefits for future participants for the current year.

Line 8—Enter the total amount of scheduled future benefits for all current and future participants.

Line 9—Enter the net present value of future revenue less future expenditures.

Section C—Federal Supplementary Medical Insurance Program (SMI–Medicare Part B) (Excludes Interest and General Fund Transfers) [SFFAS No. 17, par. 32 (3)] (to be completed only by HHS)

Line 1—Enter the amount, in present value of long-range actuarial projections, of contributions and funds from dedicated collections from participants who have attained eligibility age for the current year.

Line 2—Enter the amount, in present value of long-range actuarial projections, of contributions and funds from dedicated collections from participants who have not attained eligibility age for the current year.

Line 3—Enter the amount, in present value of long-range actuarial projections, of contributions and funds from dedicated collections from future participants for the current year.

Line 4—Enter the total amount of contributions and funds from dedicated collections for all current and future participants.

Line 5—Enter the amount, in present value of long-range actuarial projections, of expenditures for scheduled future benefits for participants who have attained eligibility age for the current year.
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Line 6—Enter the amount, in present value of long-range actuarial projections, of expenditures for scheduled future benefits for participants who have not attained eligibility age for the current year.

Line 7—Enter the amount, in present value of long-range actuarial projections, of expenditures for scheduled future benefits for future participants for the current year.

Line 8—Enter the total amount of scheduled future benefits for all current and future participants.

Line 9—Enter the net present value of future revenue less future expenditures.

Section D—Federal Supplementary Medical Insurance Program (SMI–Medicare Part D) (Excludes Interest and General Fund Transfers) [SFFAS No. 17, par. 32 (3)] (to be completed only by HHS)

Line 1—Enter the amount, in present value of long-range actuarial projections, of contributions and funds from dedicated collections from participants who have attained eligibility age for the current year.

Line 2—Enter the amount, in present value of long-range actuarial projections, of contributions and funds from dedicated collections from participants who have not attained eligibility age for the current year.

Line 3—Enter the amount, in present value of long-range actuarial projections, of contributions and funds from dedicated collections from future participants for the current year.

Line 4—Enter the total amount of contributions and funds from dedicated collections for all current and future participants.

Line 5—Enter the amount, in present value of long-range actuarial projections, of expenditures for scheduled future benefits for participants who have attained eligibility age for the current year.

Line 6—Enter the amount, in present value of long-range actuarial projections, of expenditures for scheduled future benefits for participants who have not attained eligibility age for the current year.

Line 7—Enter the amount, in present value of long-range actuarial projections, of expenditures for scheduled future benefits for future participants for the current year.

Line 8—Enter the total amount of scheduled future benefits for all current and future participants.

Line 9—Enter the net present value of future revenue less future expenditures.

Section E—Railroad Retirement (Excludes Interest and Financial Interchange Income) [SFFAS No. 17, par. 32 (3)] (to be completed only by RRB)

Line 1—Enter the amount, in present value of long-range actuarial projections, of contributions and funds from dedicated collections from participants who have attained eligibility age for the current year.

Line 2—Enter the amount, in present value of long-range actuarial projections, of contributions and funds from dedicated collections from participants who have not attained eligibility age for the current year.

Line 3—Enter the amount, in present value of long-range actuarial projections, of contributions and funds from dedicated collections from future participants for the current year.

Line 4—Enter the total amount of contributions and funds from dedicated collections for all current and future participants.

Line 5—Enter the amount, in present value of long-range actuarial projections, of expenditures for scheduled future benefits for participants who have attained eligibility age for the current year.
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Line 6—Enter the amount, in present value of long-range actuarial projections, of expenditures for scheduled future benefits for participants who have not attained eligibility age for the current year.

Line 7—Enter the amount, in present value of long-range actuarial projections, of expenditures for scheduled future benefits for future participants for the current year.

Line 8—Enter the total amount of scheduled future benefits for all current and future participants.

Line 9—Enter the net present value of future revenue less future expenditures.

Section F—Black Lung Program (Part C) (Not Including Interest Expense Accruing on the Outstanding Debt) [SFFAS No. 17, par. 32 (3)] (to be completed only by DOL)

Line 1—Enter the amount, in present value of long-range actuarial projections, of contributions and funds from dedicated collections from participants who have attained eligibility for the current year.

Line 2—Enter the amount, in present value of long-range actuarial projections, of contributions and funds from dedicated collections from participants who have not attained eligibility for the current year.

Line 3—Enter the amount, in present value of long-range actuarial projections, of contributions and funds from dedicated collections from future participants for the current year.

Line 4—Enter the total amount of contributions and funds from dedicated collections for all current and future participants.

Line 5—Enter the amount, in present value of long-range actuarial projections, of expenditures for scheduled future benefits from participants who have attained eligibility for the current year in the first column.

Line 6—Enter the amount, in present value of long-range actuarial projections, of expenditures for scheduled future benefits from participants who have not attained eligibility for the current year.

Line 7—Enter the amount, in present value of long-range actuarial projections, of expenditures for scheduled future benefits from future participants for the current year.

Line 8—Enter the total amount of scheduled future benefits for all current and future participants.

Line 9—Enter the net amount of the present value of future expenditures less future revenues.

“Text Data” Tab

Line 1—Provide the projection period and the valuation date for the present value of long-range actuarial projections for Federal Old-Age and Survivors Insurance and Federal Disability Insurance (Social Security) for the current year.

Line 2—Provide the projection period and the valuation date for the present value of long-range actuarial projections for Federal Hospital Insurance (Medicare Part A) for the current year.

Line 3—Provide the projection period and the valuation date for the present value of long-range actuarial projections for Federal Supplementary Medical Insurance (Medicare Part B) for the current year.

Line 4—Provide the projection period and the valuation date for the present value of long-range actuarial projections for Federal Supplementary Medical Insurance (Medicare Part D) for the current year.

Line 5—Provide the projection period and the valuation date for the present value of long-range actuarial projections for Railroad Retirement for the current year.
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Line 6—Provide the projection period and the valuation date for the present value of long-range actuarial projections for Black Lung (Part C) for the current year.

Line 7—Provide relevant information if after the valuation date, but prior to the end of the FY, any policy changes were enacted that could materially affect the basic statement (SFFAS No. 17, par. 26). Adjust the projections, if feasible, as if the policy changes took place as of the valuation date. If not feasible, disclose an estimate of the magnitude of the effect of the policy change on the projection, or if not possible, disclose that it was not possible to reasonably estimate the effect. Disclose the nature of the policy change. If policy changes are enacted after the end of the FY but prior to the issuance of the financial statements, the financial statements should disclose the nature of the policy change, and if known, the estimated effect on the projections. If no policy changes were enacted after the valuation date, but prior to the end of the FY, that could materially affect the basic statement, respond “N/A”.

Line 8—Provide any other relevant information pertaining to this note. This could include information on the present value of General Fund transfers for SMI Part B and Part D (reported by the Department of Health and Human Services) and the present value of the future estimated financial interchange income (reported by the Railroad Retirement Board). At a minimum, describe briefly the significant accounting policies pertaining to this note.

Note 24. Social Insurance

“Agency Note”—Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, agency worksheet, etc.).

“Other Notes Info” Tab

Section A—Trust Fund Balances (at the Beginning of the Valuation Period) [SFFAS No. 17, par. 32(3)]

Line 1—Enter the trust fund balance at the beginning of the valuation period for Federal Old-Age Survivors and Disability Insurance (Social Security) for the current year.

Line 2—Enter the trust fund balance at the beginning of the valuation period for Federal Hospital Insurance (Medicare Part A) for the current year.

Line 3—Enter the trust fund balance at the beginning of the valuation period for Federal Supplementary Medical Insurance (Medicare Part B) for the current year.

Line 4—Enter the trust fund balance at the beginning of the valuation period for Federal Supplementary Medical Insurance (Medicare Part D) for the current year.

Line 5—Enter the trust fund balance at the beginning of the valuation period for Railroad Retirement for the current year.

Line 6—Enter the trust fund balance at the beginning of the valuation period for Black Lung (Part C) for the current year.

Section B—Social Security Demographic Assumptions (SFFAS No. 17, par. 25) (to be completed only by SSA)

Line 1—Enter the rate, in units, for the total fertility rate used in the current year in the first column, and in years 2020 through 2090, in ten-year increments, as indicated in columns two through nine.

Line 2—Enter the rate, in units, for the age-sex adjusted death rate used in the current year in the first column, and in years 2020 through 2090, in ten-year increments, as indicated in columns two through nine.

Line 3—Enter the amount, in units, for life expectancy at birth (male) used in the current year in the first column, and in years 2020 through 2090, in ten-year increments, as indicated in columns two through nine.
Appendix 3

Line 4—Enter the amount, in units, for life expectancy at birth (female) used in the current year in the first column, and in years 2020 through 2090, in ten-year increments, as indicated in columns two through nine.

Line 5—Enter the amount, in units, for net immigration (persons) used in the current year in the first column, and in years 2020 through 2090, in ten-year increments, as indicated in columns two through nine.

Section C—Social Security Economic Assumptions (SFFAS No. 17, par. 25) (to be completed only by SSA)

Line 1—Enter the real wage differential (percent) used in the current year in the first column, and in years 2020 through 2090, in ten-year increments, as indicated in columns two through nine.

Line 2—Enter the average annual wage in covered employment (percent change) used in the current year in the first column, and in years 2020 through 2090, in ten-year increments, as indicated in columns two through nine.

Line 3—Enter the Consumer Price Index (percent change) used in the current year in the first column, and in years 2020 through 2090, in ten-year increments, as indicated in columns two through nine.

Line 4—Enter the total employment (percent change) used in the current year in the first column, and in years 2020 through 2090, in ten-year increments, as indicated in columns two through nine.

Line 5—Enter the real gross domestic product (percent change) used in the current year in the first column, and in years 2020 through 2090, in ten-year increments, as indicated in columns two through nine.

Line 6—Enter the average annual interest rate (percent) used. The average interest rate is the average of the nominal interest rates for special issue debt obligations issuable to the Old Age Survivors Insurance and Disability Insurance Trust Funds in each of the 12 months of the year. Enter the percent used in the current year in the first column, and in years 2020 through 2090, in ten-year increments, as indicated in columns two through nine.

Section D—Medicare Demographic Assumptions (SFFAS No. 17, par. 25) (to be completed only by HHS)

Line 1—Enter the rate, in units, for the total fertility rate used in the current year in the first column, and in years 2020 through 2090, in ten-year increments, as indicated in columns two through nine.

Line 2—Enter the rate, in units, for the age-sex adjusted death rate (per 100,000) used in the current year in the first column, and in years 2020 through 2090, in ten-year increments, as indicated in columns two through nine.

Line 3—Enter the amount, in units, for net immigration (persons per year) used in the current year in the first column, and in years 2020 through 2090, in ten-year increments, as indicated in columns two through nine.

Section E—Medicare Economic Assumptions (SFFAS No. 17, par. 25) (to be completed only by HHS)

Line 1—Enter the percentage for real wage differential used in the current year in the first column, and in years 2020 through 2090, in ten-year increments, as indicated in columns two through nine.

Line 2—Enter the percentage change for average annual wage in covered employment used in the current year in the first column, and in years 2020 through 2090, in ten-year increments, as indicated in columns two through nine.

Line 3—Enter the percentage change for the Consumer Price Index used in the current year in the first column, and in years 2020 through 2090, in ten-year increments, as indicated in columns two through nine.

Line 4—Enter the percentage change for real gross domestic product used in the current year in the first column, and in years 2020 through 2090, in ten-year increments, as indicated in columns two through nine.

Line 5—Enter the percentage change for per beneficiary cost-HI used in the current year in the first column, and in years 2020 through 2090, in ten-year increments, as indicated in columns two through nine.

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Line 6—Enter the percentage change for per beneficiary cost-SMI Part B used in the current year in the first column, and in years 2020 through 2090, in ten-year increments, as indicated in columns two through nine.

Line 7—Enter the percentage change for per beneficiary cost-SMI Part D used in the current year in the first column, and in years 2020 through 2090, in ten-year increments, as indicated in columns two through nine.

Line 8—Enter the percentage for the real average annual interest rate used in the current year in the first column, and in years 2020 through 2090, in ten-year increments, as indicated in columns two through nine.

Section F—Railroad Retirement Economic Assumptions (SFFAS No. 17, par. 25) (to be completed only by RRB)

(Line 1) Enter the percentage change for the cost-of-living increase/(decrease) based on the Railroad Retirement ultimate economic assumption.

(Line 2) Enter the percentage for the interest rate (investment return) based on the Railroad Retirement ultimate economic assumption.

(Line 3) Enter the percentage change wage (earnings) increase/(decrease) based on the Railroad Retirement ultimate economic assumption.

Section G—Other Railroad Retirement Assumptions Information (Inactive for FY 2018)

Line 1—Enter the estimated average railroad employment in 2017, based on the Railroad Retirement middle employment assumption.

Section H—Information Related to National Railroad Retirement Investment Trust (NRRIT) (to be completed only by RRB)

Line 1—Enter the amount of money NRRIT has received from RRB since NRRIT’s inception.

Line 2—Enter the amount of money NRRIT has returned to RRB since NRRIT’s inception.

Line 3—Enter the amount of net transfers NRRIT made to RRB to pay retirement benefits during FY 2018.

Section I—Black Lung Economic Assumptions (SFFAS No. 17, par. 25) (to be completed only by DOL) (Inactive for FY 2018)

Line 1—Enter the tax rate per ton, in dollars, for underground-mined coal used through year 2018 in the first column, then for 2019+ in the second column.

Line 2—Enter the tax rate per ton, in dollars, for surface-mined coal used through year 2018 in the first column, then for 2019+ in the second column.

Section J—Black Lung Economic Assumptions (SFFAS No. 17, par. 25) (to be completed only by DOL) (Inactive for FY 2018)

Line 1—Enter the percentage of the future benefit rate increase in 2018 in the first column, 2019 in the second column, 2020 in the third column, and every year thereafter in the fourth column.

Line 3—Enter the percentage of the medical cost rate increase in 2018 in the first column, 2019 in the second column, 2020 in the third column, and every year thereafter in the fourth column.
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Section K—Other Black Lung Program Information (Inactive for FY 2018)

Line 1—Provide the lowest interest rate used to discount all of the projections (in percentage) for the year ended September 30, 2017.

Line 2—Provide the highest interest rate used to discount all of the projections (in percentage) for the year ended September 30, 2017.

Section L—Black Lung Economic Assumptions (SFFAS No. 17, par. 25) (to be completed only by DOL) (Inactive for FY 2018)

Line 1—Enter the cap of sales price percentage used through year 2018 in the first column, then for 2019+ in the second column.

Section M—Medicare Present Values Illustrative Alternative Scenario (to be completed only by HHS)

Provide the present value of long-range actuarial projections for HI—Medicare Part A and SMI—Medicare Parts B and D based on the Medicare Board of Trustees’ illustrative alternative scenario.

Line 1—From the Medicare Board of Trustees’ illustrative alternative scenario, enter the present value of 75-year open group income excluding interest and revenues from other government accounts, such as General Fund transfers for SMI (Parts B and D), as of January 1, 2018, for HI in the first column, Medicare Part B in the second column, and Medicare Part D in the third column.

Line 2—From the Medicare Board of Trustees’ illustrative alternative scenario, enter the present value of 75-year open group expenditures for scheduled future benefits, as of January 1, 2018, for HI in the first column, Medicare Part B in the second column, and Medicare Part D in the third column.

Line 3—From the Medicare Board of Trustees’ illustrative alternative scenario, enter the present value of 75-year open group revenues from other government accounts, such as General Fund transfers for SMI Parts B and D, as of January 1, 2018, for HI in the first column, Medicare Part B in the second column, and Medicare Part D in the third column.

Section N—Medicare Present Values Current Law (to be completed only by HHS)

Provide the present values of long-range actuarial projections for HI—Medicare Part A and SMI—Medicare Parts B and D under current law.

Line 1—Enter the present value of 75-year open group income under current law, excluding interest and revenues from other government accounts, such as General Fund transfers for SMI (Parts B and D), as of January 1, 2018, for HI in the first column, Medicare Part B in the second column, and Medicare Part D in the third column.

Line 2—Enter the present value of 75-year open group expenditures under current law for scheduled future benefits, as of January 1, 2018, for HI in the first column, Medicare Part B in the second column, and Medicare Part D in the third column.

Line 3—Enter the present value of 75-year open group revenues from other government accounts, such as General Fund transfers for SMI Parts B and D, under current law as of January 1, 2018, for HI in the first column, Medicare Part B in the second column, and Medicare Part D in the third column.

“Text Data” Tab

Provide the following for Railroad Retirement (SFFAS No. 17, pars. 24 and 25).

Line 1—Provide the source(s) of funding for the Railroad Retirement and Survivor Benefit Program
Appendix 3

Line 2—Provide the significant assumptions used in the projections for the Statements of Social Insurance

Provide the following for the Black Lung Program (SFFAS No. 17, pars. 24 and 25).

Line 3—Provide the source(s) of funding for black lung disability benefit payments

Line 4—Provide the significant assumptions used in the projections for the Statements of Social Insurance.

Note 25. Stewardship Land

“Agency Note”–Enter a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, agency worksheet, etc.).

“Other Notes Info” Tab

Section A—Stewardship Land (SFFAS No. 29, par. 40d)

Enter the physical units at year-end for each category of predominate use of stewardship land in lines 1 through 11 for the current FY. Enter the data on line 12 if the category is not listed.

Column 1—Enter the number of physical units for the current FY.

“Text Data” Tab

Line 1—Describe the predominant uses of the stewardship land (SFFAS No. 29, par. 42b).

Line 2—Provide a brief statement explaining how the stewardship land relates to the mission of the agency (SFFAS No. 29, par. 42a).

Line 3—Provide a brief description of the agency’s stewardship policies for stewardship land (SFFAS 29, par. 42c).

Line 4—Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.

Note 26. Heritage Assets

“Agency Note”–Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, agency worksheet, etc.).

“Other Notes Info” Tab

Section A—Collection Type Heritage Assets (SFFAS No. 29, par. 25d)

Enter the physical units as of the end of the year for each collection type heritage assets as follows.

Lines 1 through 5—Enter the name of the collection type.

Column 1—Enter the number of physical units for the current FY.

Section B—Non-Collection Type Heritage Assets (SFFAS No. 29, par. 25d)

Enter the physical units for each non-collection type heritage asset as follows.
Appendix 3

Lines 1 through 5—Enter the name of the collection type.

Column 1—Enter the number of physical units for the current FY.

“Text Data” Tab

Line 1—Provide a brief statement explaining how heritage assets relate to the mission of the agency (SFFAS No. 29, par. 28a).

Line 2—Provide a brief description of the agency’s stewardship policies for each major category of the heritage assets (SFFAS No. 29, par. 28c).

Line 3—Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.

Note 27. Fiduciary Activities

“Agency Notes”—Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, agency worksheet, etc.).

“Other Notes Info” Tab

There are 2 sections in the “Other Notes Info” tab:

Section A–Schedule of Fiduciary Net Assets – Current FY

Section B–Number of Agency Fiduciary Activities

Fiduciary Activities:

**Section A—Schedule of Fiduciary Net Assets–Current FY**

Section A is used to enter the fiduciary activity names and the amounts in the appropriately named columns for each fiduciary activity.

Note: Amounts entered for each line should be in agreement with amounts disclosed in the agencies’ PAR for the fiduciary activities listed. The corresponding Treasury Account Symbol (TAS) for each program/activity must also be provided on each line.

Lines 1 through 6—These fiduciary activities lines are predesignated for the named funds listed below.

Lines 7 through 11—In the “Line Description” column, enter the fiduciary activity name and TAS for each fiduciary fund (or fiduciary funds held by non-federal custodian with no corresponding TAS).

Lines

1. Thrift Savings Fund, Thrift Savings Plan (held by non-federal custodian)
2. The Department of the Interior, BIA Fiduciary Fund
3. The Department of the Interior, OST IIM Fiduciary Fund
4. The Department of the Interior, OST Tribal Deposit Funds
5. The Department of the Interior, Office of Natural Resources Revenue
6. The Department of the Interior, OST (Non-Deposit) Funds
7.-11. Agency-entered fund
Appendix 3

For each fiduciary activity listed in the above lines, complete the following columns according to the descriptions below:

Column 1—Enter the amount of the investment in fiduciary federal debt securities, net of unamortized premiums and discounts, excluding interest.

Column 2—Enter the amount of the fiduciary fund balance with Treasury (USSGL account 101000 only).

Column 3—Enter the amount of interest receivable (for example, interest on investments and accounts receivable) on fiduciary federal debt securities.

Column 4—Enter the amount of the investment in non-federal debt securities, net of unamortized premiums and discounts, and including related interest receivable.

Column 5—Enter the amount of cash and cash equivalents.

Column 6—Enter the amount of all other assets.

Column 7—Enter the amount of the liabilities due and payable to beneficiaries.

Column 8—Enter the amount of all other liabilities.

Column 9—Total fiduciary net assets. This is a calculated amount and is the total of columns 1 through 8. Confirm that it equals the fund’s total net assets. If not, find and correct the error(s) in columns 1 through 8.

Section B—Number of Agency Fiduciary Activities

Line 1—Provide the total number of all funds with fiduciary activities included in the audited financial statements for the current FY. The number of funds should equal the total number of funds entered in Section A for the current year.

“Text Data” Tab

Line 1—Describe the fiduciary relationship, for example, the applicable legal authority, the objectives of the fiduciary activity, and a general description of the beneficial owners or class of owners of each fiduciary fund [SFFAS No. 31, par. 18(a)].

Line 2—Provide information on any significant changes in fiduciary net assets from the prior period [SFFAS No. 31, par. 18(c)].

Line 3—Provide the TAS for all funds with fiduciary activities.

Line 4—For any cash included in the Schedules of Fiduciary Net Assets, indicate if the cash is represented by balances on deposit with either the U.S. Treasury or with a commercial banking institution (SSFAS No. 31, par. 12).

Line 5—Provide a description of any cash equivalents included in the Schedules of Fiduciary Net Assets.

Line 6—If separate audited financial statements are issued for an individual fiduciary activity with a fiscal year-end other than September 30, indicate the fiduciary activity’s FY [SFFAS No. 31, par. 18(e)].

Line 7—If separate audited financial statements are issued for an individual fiduciary activity, disclose the basis of accounting used and the auditor’s opinion on the current or most recent financial statements. If the auditor’s opinion was not unqualified, disclose the reason(s) stated by the auditors and refer the reader to the audit opinion for further information (SSFAS No. 31, par. 22(a)).

Line 8—If separate audited financial statements are issued for an individual fiduciary activity, provide information on how the reader can obtain a copy of the financial statements and the audit opinion thereon [SFFAS No. 31, par. 22(b)].
Appendix 3

Line 9—*If more than one agency is responsible for administering a fiduciary activity, and the separate portions of the activity can be clearly identified with another responsible agency, identify the other agency(ies) involved in managing the activity (SFFAS No. 31, par. 19).*

Line 10—*Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.*

**Note 28A. Investment in Government Sponsored Enterprises (GSE) (to be completed only by Treasury)**

“Agency Note”—Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, agency worksheet, etc.).

“Line Item Notes” Tab (SFFAC No. 2, par. 33)

**GSE preferred and common stock**

1. Fannie Mae senior preferred stock
2. Freddie Mac senior preferred stock
3. Fannie Mae warrants common stock
4. Freddie Mac warrants common stock
5.-7. Private entities and entered stock
8. Total GSE investment

For the investments listed above, enter the information as follows:

Column 1—*Enter the amount of the gross investment as of 9/30 for the current FY.*

Column 2—*Enter the amount of the cumulative valuation gain/(loss) for the current FY.*

Column 3—*Enter the amount of the fair value as of 9/30 for the current FY.*

**“Other Notes Info” Tab**

**Section A—Other Related Information**

Line 1—*Enter the revenue recognized from acquisition of preferred stocks and warrants as well as valuation gain/loss on GSE preferred stocks and warrants for the current FY.*

Line 2—*Enter the revenue recognized from dividends for the current FY.*

Line 3—*Enter the GSE remitted increase fees (fines, penalties, interest and other revenue) for the current FY.*

**Section B—Other Related Information (in Percentages)**

Line 1—*Enter the nominal cost percentage of common stock on a fully-diluted basis for the current FY.*

Line 2—*Enter the rate of dividends for the current FY.*

**Section C—Other Related Information in Units**

Line 1—*Enter the number of shares of non-voting senior preferred stock for the current FY.*
Appendix 3

“Text Data” Tab

Line 1—Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.

Note 28B. Liabilities to Government Sponsored Enterprises (GSE) (to be completed only by Treasury)

“Agency Note”—Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, agency worksheet, etc.).

“Line Item Notes” Tab (SFFAC No. 2, par. 33)

Line 1—Enter the amount of the GSE accrued liability for the current FY.

Line 2—Enter the amount of the GSE contingent liability for the current FY.

Line 3—Enter the amount of all other liabilities for the current FY.

“Other Notes Info” Tab

Section A—Other Related Information

Under the Senior Preferred Stock Purchase Agreements (SPSPA), provide the following information:

Line 1—Enter the amount of the actual payment made to the GSE for the current FY.

“Text Data” Tab

Line 1—Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.

Note 29. Statement of Changes in Social Insurance Amounts (a principal financial statement)

“Agency Note”—Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, agency worksheet, etc.).

“Other Notes Info” Tab

Section A—Changes in Social Insurance Amounts (OASDI) (SFFAS No. 37, par. 31) (to be completed only by SSA)

Line 1—Enter the net present value of future revenue less future expenditures for current and future participants (the “open group”) over the next 75 years for OASDI beginning of the year (as of January 1, 20PY). This line is a normal debit balance, so negative net present value (future expenditures exceed future revenue) is entered as a positive amount and positive net present value (future revenue exceeds future expenditures) is entered as a negative amount.

Reasons for changes in the net present value during the year:

Note: Lines 2-8 are normal debit balances, so negative adjustments (amounts that decrease net present value) are entered as positive amounts, while positive adjustments (amounts that increase net present value) are entered as negative amounts.

Line 2—Enter the net present value amount of the changes in valuation period for the current year.
Appendix 3

Line 3—Enter the net present value amount of the changes in demographic data, assumptions, and methods for the current year.

Line 4—Enter the net present value amount of the changes in economic data, assumptions, and methods for the current year.

Line 5—Enter the net present value amount of the changes in law or policy for the current year.

Line 6—Enter the net present value amount of the changes in methodology and programmatic data for the current year.

Line 7—Enter the net present value amount of the changes in economic and other health care assumptions for the current year.

Line 8—Enter the net present value amount of the changes in projection base for the current year.

Line 9—Enter the net change in open group measure for the current year.

Line 10—Enter the open group measure, end of year for the current year.

Section B—Changes in Social Insurance Amounts (HI-Medicare Part A) (SFFAS No. 37, par. 31) (to be completed only by HHS)

Line 1—Enter the net present value of future revenue less future expenditures for current and future participants (the “open group”) over the next 75 years for HI–Medicare Part A beginning of the year (as of January 1, 20PY). This line is a normal debit balance, so negative net present value (future expenditures exceed future revenue) is entered as a positive amount while positive net present value (future revenue exceeds future expenditures) is entered as a negative amount.

Reasons for changes in the net present value during the year:

Note: Lines 2-8 are normal debit balances, so negative adjustments (amounts that decrease net present value) are entered as positive amounts, while positive adjustments (amounts that increase net present value) are entered as negative amounts.

Line 2—Enter the net present value amount of the changes in valuation period for the current year.

Line 3—Enter the net present value amount of the changes in demographic data, assumptions, and methods for the current year.

Line 4—Enter the net present value amount of the changes in economic data, assumptions, and methods for the current year.

Line 5—Enter the net present value amount of the changes in law or policy for the current year.

Line 6—Enter the net present value amount of the changes in methodology and programmatic data for the current year.

Line 7—Enter the net present value amount of the changes in economic and other health care assumptions for the current year.

Line 8—Enter the net present value amount of the changes in projection base for the current year.

Line 9—Enter the net change in open group measure for the current year.

Line 10—Enter the open group measure, end of year for the current year.
Appendix 3

Section C—Changes in Social Insurance Amounts (SMI–Medicare Part B) (SFFAS No. 37, par. 31) (to be completed only by HHS)

Line 1—Enter the net present value of future revenue less future expenditures for current and future participants (the “open group”) over the next 75 years for SMI–Medicare Part B beginning of the year (as of January 1, 20PY). This line is a normal debit balance, so negative net present value (future expenditures exceed future revenue) is entered as a positive amount while positive net present value (future revenue exceeds future expenditures) is entered as a negative amount.

Reasons for changes in the net present value during the year:

Note: Lines 2-8 are normal debit balances, so negative adjustments (amounts that decrease net present value) are entered as positive amounts, while positive adjustments (amounts that increase net present value) are entered as negative amounts.

Line 2—Enter the net present value amount of the changes in valuation period for the current year.

Line 3—Enter the net present value amount of the changes in demographic data, assumptions, and methods for the current year.

Line 4—Enter the net present value amount of the changes in economic data, assumptions, and methods for the current year.

Line 5—Enter the net present value amount of the changes in law or policy for the current year.

Line 6—Enter the net present value amount of the changes in methodology and programmatic data for the current year.

Line 7—Enter the net present value amount of the changes in economic and other health care assumptions for the current year.

Line 8—Enter the net present value amount of the changes in projection base for the current year.

Line 9—Enter the net change in open group measure for the current year.

Line 10—Enter the open group measure, end of year for the current year.

Section D—Federal Supplementary Medical Insurance (SMI–Medicare Part D) [SFFAS No. 17, par. 32 (3)]

Line 1—Enter the net present value of future revenue less future expenditures for current and future participants (the “open group”) over the next 75 years for SMI–Medicare Part D beginning of the year (as of January 1, 20PY). This line is a normal debit balance, so negative net present value (future expenditures exceed future revenue) is entered as a positive amount while positive amount and positive net present value (future revenue exceeds future expenditures) is entered as a negative amount.

Reasons for changes in the net present value during the year:

Note: Lines 2-8 are normal debit balances, so negative adjustments (amounts that decrease net present value) are entered as positive amounts, while positive adjustments (amounts that increase net present value) are entered as negative amounts.

Line 2—Enter the net present value amount of the changes in valuation period for the current year.

Line 3—Enter the net present value amount of the changes in demographic data, assumptions, and methods for the current year.
Appendix 3

Line 4—Enter the net present value amount of the changes in economic data, assumptions, and methods for the current year.

Line 5—Enter the net present value amount of the changes in law or policy for the current year.

Line 6—Enter the net present value amount of the changes in methodology and programmatic data for the current year.

Line 7—Enter the net present value amount of the changes in economic and other health care assumptions for the current year.

Line 8—Enter the net present value amount of the changes in projection base for the current year.

Line 9—Enter the net change in open group measure for the current year.

Line 10—Enter the open group measure, end of year for the current year.

Section E—Changes in Social Insurance Amounts (Railroad Retirement Board) (SFFAS No. 37, par. 31) (to be completed only by RRB)

Line 1—Enter the net present value of future revenue less future expenditures for current and future participants (the “open group”) over the next 75 years for the Railroad Retirement Board beginning of the year (as of October 1, 2016). This line is a normal debit balance, so negative net present value (future expenditures exceed future revenue) is entered as a positive amount while positive amount and positive net present value (future revenue exceeds future expenditures) is entered as a negative amount.

Reasons for changes in the net present value during the year:

Note: Lines 2-8 are normal debit balances, so negative adjustments (amounts that decrease net present value) are entered as positive amounts, while positive adjustments (amounts that increase net present value) are entered as negative amounts.

Line 2—Enter the net present value amount of the changes in valuation period for the current year.

Line 3—Enter the net present value amount of the changes in demographic data, assumptions, and methods for the current year.

Line 4—Enter the net present value amount of the changes in economic data, assumptions, and methods for the current year.

Line 5—Enter the net present value amount of the changes in law or policy for the current year.

Line 6—Enter the net present value amount of the changes in methodology and programmatic data for the current year.

Line 7—Enter the net present value amount of the changes in economic and other health care assumptions for the current year.

Line 8—Enter the net present value amount of the changes in projection base for the current year.

Line 9—Enter the net change in open group measure for the current year.

Line 10—Enter the open group measure, end of year for the current year.
Section F—Changes in Social Insurance Amounts (Black Lung) (SFFAS No. 37, par 31) (to be completed only by DOL)

Line 1—Enter the net present value of future revenue less future expenditures for current and future participants (the “open group”) for the years 2018-2043 for Black Lung beginning of the year (as of October 01, 2017). This line is a normal debit balance, so negative net present value (future expenditures exceed future revenue) is entered as a positive amount while positive net present value (future revenue exceeds future expenditures) is entered as a negative amount.

Reasons for changes in the net present value during the year:

Note: Lines 2-8 are normal debit balances, so negative adjustments (amounts that decrease net present value) are entered as positive amounts, while positive adjustments (amounts that increase net present value) are entered as negative amounts.

Line 2—Enter the net present value amount of the changes in valuation period for the current year.

Line 3—Enter the net present value amount of the changes in demographic data, assumptions, and methods for the current year.

Line 4—Enter the net present value amount of the changes in economic data, assumptions, and methods for the current year.

Line 5—Enter the net present value amount of the changes in law or policy for the current year.

Line 6—Enter the net present value amount of the changes in methodology and programmatic data for the current year.

Line 7—Enter the net present value amount of the changes in economic and other health care assumptions for the current year.

Line 8—Enter the net present value amount of the changes in projection base for the current year.

Line 9—Enter the net change in open group measure for the current year.

Line 10—Enter the open group measure, end of year for the current year.

“Text Data” Tab

Line 1—From a governmentwide perspective, enter the reason(s) for the change(s) in the valuation period. In addition, explain how the change(s) affect the open group measure.

Line 2—From a governmentwide perspective, enter the reason(s) for the change(s) in demographic data, assumptions, and methods. In addition, explain how the change(s) affect the open group measure.

Line 3—From a governmentwide perspective, enter the reason(s) for the change(s) in economic data, assumptions, and methods. In addition, explain how the change(s) affect the open group measure.

Line 4—From a governmentwide perspective, enter the reason(s) for the change(s) in law or policy. In addition, explain how the change(s) affect the open group measure.

Line 5—From a governmentwide perspective, enter the reason(s) for the change(s) in methodology and programmatic data. In addition, explain how the change(s) affect the open group measure.

Line 6—From a governmentwide perspective, enter the reason(s) for the change(s) in economic and other health care assumptions. In addition, explain how the change(s) affect the open group measure.
Appendix 3

Line 7—From a governmentwide perspective, enter the reason(s) for the change(s) in the projection base. In addition, explain how the change(s) affect the open group measure.

Line 8—Provide any other relevant information pertaining to changes in social insurance amounts.

Note 30. Disclosure Entities and Related Parties

“Other Notes Info” Tab

Section A—Disclosure Entity Reporting for the Central Banking System (to be completed only by Treasury)
Column 1—Enter the amount of Treasury securities held by the Federal Reserve Bank (FRB) for the current fiscal year.

Column 2—Enter the amount of FRB earnings on Treasury securities that exceed the statutory amount for the current FY.

Column 3—Enter the amount of interest receivable on FRB Deposit of Earnings for the current FY.

Column 4—Enter the amount of the federal government’s maximum exposure to the gain or loss from its involvement with the Central Banking System (if this cannot be quantified, please provide response in “Text Data” tab).

Section B—Disclosure Entity Reporting (other than the Central Banking System)
1.-15. Enter the amount of the federal government’s maximum exposure to the gain or loss from its involvement with each disclosure entity (if this cannot be quantified, please provide response in “Text Data” tab).

“Text Data” Tab

Minimum Disclosures Regarding the Central Banking System (to be completed only by Treasury)

Line 1—(a) Describe the central banking system, including information about how its mission relates to federal policy objectives, actions taken on behalf of the federal government, its organization, and any significant involvement with outside parties. (b) Describe the relationship between the federal government and central banking system including relevant information regarding governance structure with particular emphasis on matters affecting its independence and insulation from political influence. (c) Describe the central banking system’s current year significance and magnitude of financial actions reported to achieve monetary and fiscal policy objectives. (SFFAS No. 47, par. 79a-c)

Line 2—(d) Describe and summarize the assets, liabilities, revenues, expenses, gains, and losses recognized in the financial statements of the reporting entity as a consequence of transactions with or interests in the central banking system and the basis for determining the amounts reported (or reference to other note disclosures where such information is provided). (e) Describe the “Other Notes Info” tab, Section A “maximum exposure to the gain or loss from Central Banking System” including how the maximum exposure to gain or loss is determined. If amount cannot be quantified in “Other Notes Info” tab, narrative on maximum exposure determination can be offered. (f) Provide the availability of the central banking system annual financial reports and how they can be obtained. Include website link if available. (SFFAS No. 47, par. 79d-f)

Disclosure Entities (Other than the Central Banking System)

Note: Lines 3-12 are to meet the objectives of relationship and organization, relevant activity, and future exposures (SFFAS No. 47, par. 74 a-c). The list of disclosures are examples. No individual example is a required disclosure and the examples are not required in the aggregate. The examples below are not exhaustive, and additional items of information necessary to meet the objectives should be disclosed even if not specifically identified in the list below (SFFAS No. 47, par. 75). If a disclosure entity has a different reporting period than the reporting entity’s GPFFR, disclosure of information from the reporting period ending within the reporting entity’s reporting period is acceptable (SFFAS No. 47, par. A92).
Line 3—Provide name and description of the disclosure entity, including information about how its mission relates to federal policy objectives, actions taken on behalf of the federal government, its organization, and any significant involvement with outside parties. (SFFAS No. 47, par. 75a)

Line 4—Describe the relationship between the federal government and disclosure entity including relevant information regarding “how control or influence over the disclosure entity is exercised, key terms of contractual agreements, statutes, or other legal authorities, and the percentage of ownership interest and/or voting rights.” (SFFAS No. 47, par. 75b)

Line 5—Describe intervention actions, the primary reason for the intervention, and the “federal government’s plan relative to monitoring, operating and/or disposing of the disclosure entity and/or a statement that the intervention is not expected to be permanent.” (SFFAS No. 47, par. 75c)

Line 6—Describe and summarize assets, liabilities, revenues, expenses, gains, and losses recognized in the financial statements of the reporting entity as a consequence of transactions with or interests in the disclosure entity and the basis for determining the amounts reported (or reference to other note disclosures where such information is provided). (SFFAS No. 47, par. 75d)

Line 7—Describe the disclosure entity’s key financial indicators and changes in the key financial indicators. (SFFAS No. 47, par. 75e)

Line 8—Provide information regarding the availability of the disclosure entity’s annual financial reports and how they can be obtained. (SFFAS No. 47, par. 75f)

Line 9—In the event that contractual agreements, statutes, or other legal authorities obligate the reporting entity to provide financial support to the disclosure entity in the future, describe information regarding potential financial impacts (including those terms of the arrangements to provide financial support and liquidity, including events or circumstances that could expose the federal government to a loss). (SFFAS No. 47, par. 75g)

Line 10—Describe the nature of, and changes in, the risks and benefits associated with the control of, or other involvement with, the disclosure entity during the period. (SFFAS No. 47, par. 75h)

Line 11—Describe the “Other Notes Info” tab, Section B “maximum exposure to the gain or loss from the agencies involvement with the disclosure entity” including how the maximum exposure is determined. If amount cannot be quantified in “Other Notes Info” tab, narrative on maximum exposure determination can be offered. (SFFAS No. 47, par. 75i)

Line 12—Describe other information that would provide an understanding of the potential financial impact, including financial-related exposures to risk of loss or potential gain to the reporting entity, resulting from the disclosure entity’s operations including important existing, currently known demands, risks, uncertainties, events, conditions, and trends both favorable and unfavorable. (SFFAS No. 47, par. 75j)

Related Party Relationships

Line 13—Describe the nature of the federal government’s relationship with the related party, including the name of the party or if aggregated, a description of the related parties. Such information also would include, as appropriate, the percentage of ownership interest. (SFFAS No. 47, par. 89a)

Line 14—Describe other information that would provide an understanding of the relationship and potential financial reporting impact, including financial-related exposures to risk of loss or potential gain to the reporting entity resulting from the relationship. (SFFAS No. 47, par. 89b)
Appendix 4

Governmentwide Financial Report System—Other FR Data and Instructions

Other FR Notes Data includes stewardship information, supplemental information, and all other disclosures required for the FR that are not collected in the FR Notes. In the Governmentwide Financial Report System (GFRS), the information in Other FR Data will be collected in a similar manner to the FR Notes. The information in Other FR Data does not tie directly to any financial statement amounts. The disclosures required for the FR are based on Federal Accounting Standards Advisory Board (FASAB) standards for the governmentwide financial statements (referenced in this document when applicable), and based on the requirements of the TFM.

This appendix is arranged in the same general format as GFRS. Data has been marked to agree with the GFRS tab that agencies will use to access information to assist in completing the Other FR Data module. Agencies must enter an explanation for any changes between current FY and previously reported amounts that are greater than a Treasury predetermined threshold on the “Threshold” tab of the Notes module, if applicable.

The “Other Data Info” and “Other Text Data” tabs may have more than one section to complete. A tab/section/line is inactive when it is not applicable to a particular note or agency. Each Other FR Data note has three tabs:

- Tab 1 title, “Other Data Info”—Used to collect numerical information.
- Tab 2 title, “Other Text Data”—Used to collect textual information related to the “Other Data Info.”
- Tab 3 title, “Threshold”—Used to collect explanations for amounts exceeding a Treasury-defined threshold.

The Other FR Data is necessary for capturing information in addition to the footnotes in the agencies’ audited financial statements. Thus, agencies must provide a reference in the “Agency Note” to where the entered data can be found in the agencies’ audited financial statements or describe from where the entered data is derived (for example, note number, page number, agency worksheet, etc.).

Some notes contain hard-coded program or category names while others allow or require the entry of program or category names. Some notes contain a line titled “Other.” Use the line titled “Other” when appropriate and do not create an additional line titled “Other” or “All other.”

Below is a list of the Other FR Data notes contained in the FR (some notes may not apply):

| Note 1  | Taxes                                           |
| Note 2  | Annual Revenues and Expenditures for Medicare and Social Security Trust Funds (to be completed only by the Department of Health and Human Services and the Social Security Administration) |
| Note 3  | Social Security (to be completed only by the Social Security Administration) |
| Note 4  | Medicare (to be completed only by the Department of Health and Human Services) |
| Note 5  | Railroad Retirement (to be completed only by the Railroad Retirement Board) |
| Note 6  | Black Lung (to be completed only by the Department of Labor) |
| Note 7  | Unemployment Insurance (to be completed only by the Department of Labor) |
| Note 8  | Stewardship Investments |
| Note 9  | Deferred Maintenance and Repairs |
| Note 10 | Unexpended Balances of Budget Authority (to be completed only by Fiscal Service) (Inactive for FY 2018) |
| Note 11 | Tax Burden (to be completed only by Treasury) |
| Note 12 | Other Information |
| Note 13 | Other Information (to be completed only by Fiscal Service) |
| Note 14 | Budget Deficit Reconciliation |
| Note 15 | Components of Loans and Equity Investments Receivable |
| Note 16 | Federal Oil and Gas Resources |
| Note 17 | Federal Natural Resources (Other than Oil and Gas) |
| Note 18 | CriminalRestitution (Inactive for FY 2018) |

Instructions for completing the Other FR Data are included in this appendix following these format descriptions.
Appendix 4

Note 1. Taxes

“Other Data Info” Tab

Section A
Enter amounts that relate to taxes (SFFAS No. 7, pars. 67.1 & 69.1), as described below.

<table>
<thead>
<tr>
<th>Current FY</th>
</tr>
</thead>
<tbody>
<tr>
<td>X</td>
</tr>
<tr>
<td>X</td>
</tr>
<tr>
<td>X</td>
</tr>
<tr>
<td>X</td>
</tr>
<tr>
<td>X</td>
</tr>
</tbody>
</table>

1. Estimated realizable value of compliance assessments as of the end of the period
2. Estimated realizable value of pre-assessment work-in-process
3. Estimated payout (including principal and interest) of other claims for refunds pending judicial review by the federal courts
4. Estimated payout of other claims for refunds under appeal
5. Management’s best estimate of unasserted claims for refunds
6. Amount of assessments written off that continue to be statutorily collectible (excluded from accounts receivable)

Section B
Enter the following amount as it relates to taxes, if a range can be estimated and not included in Section A above (SFFAS No. 7, pars. 67-69).

Column headings:

<table>
<thead>
<tr>
<th>Current FY</th>
</tr>
</thead>
<tbody>
<tr>
<td>X</td>
</tr>
<tr>
<td>X</td>
</tr>
</tbody>
</table>

Row headings:

1. Estimated realizable value of pre-assessment work-in-process
2. Management’s best estimate of unasserted claims for refunds

Section C—Tax Gap
Enter amounts that relate to tax gap (SFFAS No. 7, par 69.2), as described below.

Column headings:

<table>
<thead>
<tr>
<th>Current FY</th>
</tr>
</thead>
<tbody>
<tr>
<td>X</td>
</tr>
<tr>
<td>X</td>
</tr>
</tbody>
</table>

Row heading:

1. Tax gap estimate
2. Gross tax gap estimated to be collected

Section D—Underreported Gross Tax Gap
Enter the percentage of the underreported gross tax gap for the current FY.

Row heading:

<table>
<thead>
<tr>
<th>Current FY</th>
</tr>
</thead>
<tbody>
<tr>
<td>X%</td>
</tr>
</tbody>
</table>
Appendix 4

Section E—Estimates of Total Income Tax Expenditure (to be completed by Treasury)
Enter amounts that relate to major corporations and individuals income tax expenditure estimates, such as National Defense; International Affairs; General Science, Space, and Technology; Energy; Natural Resources and Environment; Agriculture; etc. (SFFAS No. 52, par. 9).

Column headings:
1. 2018
2. 2019
3. 2020
4. 2021
5. 2022

Row headings:
1.-5. Agency-entered descriptions

“Other Text Data” Tab

Section A
Provide the following information as it relates to taxes (SFFAS No. 7, pars. 67-69 & SFFAS No. 52, par. 10).

1. Explicit definitions of estimated amounts of the size of the tax gap (SFFAS No. 7, pars. 67.1 & 69.2).
2. Appropriate explanations of the limited reliability of the estimates of the size of the tax gap (SFFAS No. 7, pars. 67.1 & 69.2).
3. Cross-references to portions of the tax gap due from identified noncompliant taxpayers and importers (SFFAS No. 7, pars. 67.1 & 69.2).
4. Estimates of the annual tax gap (amounts should specifically define whether it includes or excludes estimates of tax due on illegally-earned revenue) (SFFAS No. 7, pars. 67.1 & 69.2).
5. Disclose the amounts by which trust funds may be over- or under-funded in comparison with the requirements of law, if a reasonable estimate can be made (SFFAS No. 7, pars. 67.1 & 69.2).
6. Describe the general magnitude of tax expenditures and their impact on federal revenues during the fiscal year (SFFAS No. 52, par. 10).
7. Provide the source in which the tax expenditure estimates were originally published, and how that information can be obtained (SFFAS No. 52, par. 10).

Note 2. Annual Revenues and Expenditures for Medicare and Social Security Trust Funds (SFFAS No. 17, par. 24)
to be completed only by the Department of Health and Human Services and the Social Security Administration

“Other Data Info” Tab

Section A—Revenues from the Public
Enter the items below relating to revenues and expenditures.

<table>
<thead>
<tr>
<th>Item</th>
<th>HI</th>
<th>SMI</th>
<th>OASDI</th>
</tr>
</thead>
<tbody>
<tr>
<td>Payroll and benefit taxes</td>
<td>X</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>Premiums</td>
<td>X</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>Other taxes and fees</td>
<td>X</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>Total revenues from the public</td>
<td>X</td>
<td></td>
<td>X</td>
</tr>
</tbody>
</table>

Section B—Expenditures to the Public
Enter the items below relating to revenues and expenditures.

<table>
<thead>
<tr>
<th>Item</th>
<th>HI</th>
<th>SMI</th>
<th>OASDI</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total expenditures to the public</td>
<td>X</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>Net results—revenues from the public</td>
<td></td>
<td></td>
<td>X</td>
</tr>
</tbody>
</table>
Appendix 4

less expenditures to the public X X X
3. Railroad transfer included in total expenditures (completed only by SSA) – – X

Section C—Revenues from Other Government Accounts
Enter the items below relating to revenues and expenditures.

<table>
<thead>
<tr>
<th></th>
<th>HI</th>
<th>SMI</th>
<th>OASDI</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Transfers</td>
<td>X</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>2. Interest credits</td>
<td>X</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>3. Total</td>
<td>X</td>
<td>X</td>
<td>X</td>
</tr>
</tbody>
</table>

Section D—Net Results (Trust Fund)
Enter the items below relating to revenues and expenditures.

<table>
<thead>
<tr>
<th></th>
<th>HI</th>
<th>SMI</th>
<th>OASDI</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Change in trust fund balance—total revenues less expenditures to the public</td>
<td>X</td>
<td>X</td>
<td>X</td>
</tr>
</tbody>
</table>

Note 3. Social Security [SFFAS No. 17, par. 31 and 32 (1) and (2)]
(to be completed only by the Social Security Administration)

“Other Data Info” Tab

Section A—Ratio of Contributors to OASDI Beneficiaries
Enter the ratio of the number of covered workers (contributors) to the number of OASDI beneficiaries (commonly called the “dependency ratio”) for the years 2018-2092.

<table>
<thead>
<tr>
<th>Years</th>
<th>Covered Workers per OASDI Beneficiary</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. 2018</td>
<td>U</td>
</tr>
<tr>
<td>75. 2092</td>
<td>U</td>
</tr>
</tbody>
</table>

Section B—OASDI Income (Excluding Interest)
Enter in dollars the actuarial estimates of combined OASDI annual income (excluding interest) and expenditures for the years 2018-2092.

<table>
<thead>
<tr>
<th>Years</th>
<th>Income (excluding interest)</th>
<th>Expenditures (dollars)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. 2018</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>75. 2092</td>
<td>X</td>
<td>X</td>
</tr>
</tbody>
</table>

Section C—OASDI Income (Excluding Interest) and Expenditures as a Percentage of Taxable Payroll
Enter the estimated OASDI annual income (excluding interest) and expenditures as a percentage of taxable payroll for the years 2018-2092.

<table>
<thead>
<tr>
<th>Years</th>
<th>Income (excluding interest)</th>
<th>Expenditures (percentage of taxable payroll)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. 2018</td>
<td>X%</td>
<td>X%</td>
</tr>
<tr>
<td>75. 2092</td>
<td>X%</td>
<td>X%</td>
</tr>
</tbody>
</table>

Section D—OASDI Income (Excluding Interest) and Expenditures as a Percentage of Gross Domestic Product (GDP)
Enter the estimated OASDI annual income (excluding interest) and expenditures as a percentage of GDP for the years 2018-2092.
Appendix 4

<table>
<thead>
<tr>
<th>Years</th>
<th>Income (excluding interest)</th>
<th>Expenditures (percentage of GDP)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>2018</td>
<td>X%</td>
</tr>
<tr>
<td>75.</td>
<td>2092</td>
<td>X%</td>
</tr>
</tbody>
</table>

Section E—Present Values of Estimated OASDI Expenditures in Excess of Income under Various Assumptions

Enter the present values of estimated OASDI expenditures in excess of income under various assumptions for the period 2018-2092 [SFFAS No. 17, par. 32 (4)].

<table>
<thead>
<tr>
<th>Low Cost</th>
<th>Intermediate</th>
<th>High Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>X</td>
<td>X</td>
<td>X</td>
</tr>
</tbody>
</table>

Sections F—Present Values of Estimated OASDI Expenditures in Excess of Income under Various Assumptions—Assumptions Used (Excluding Net Immigration)

Enter the values of assumptions used in Section E (excluding net immigration) [SFFAS No. 17, par. 32 (4)].

<table>
<thead>
<tr>
<th>Low Cost</th>
<th>Intermediate</th>
<th>High Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>X%</td>
<td>X%</td>
<td>X%</td>
</tr>
</tbody>
</table>

Section G—Present Values of Estimated OASDI Expenditures in Excess of Income under Various Assumptions—Assumptions Used (Excluding Net Immigration)

Enter the value of assumptions used in Section E (excluding net immigration) [SFFAS No. 17, par. 32 (4)].

<table>
<thead>
<tr>
<th>Low Cost</th>
<th>Intermediate</th>
<th>High Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>U</td>
<td>U</td>
<td>U</td>
</tr>
</tbody>
</table>

Section H—Assumption Used for Net Immigration

Enter the values of assumptions used in Section E for net immigration [SFFAS No. 17, par. 32 (4)].

<table>
<thead>
<tr>
<th>Low Cost</th>
<th>Intermediate</th>
<th>High Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>U</td>
<td>U</td>
<td>U</td>
</tr>
</tbody>
</table>

Section I—Present Values of Revenues and Cost of OASDI as of January 1 of the Current FY

Enter the present values of OASDI revenue and cost components of 75-year open group obligations as of January 1 of the current FY.

<table>
<thead>
<tr>
<th>Current FY</th>
</tr>
</thead>
<tbody>
<tr>
<td>X</td>
</tr>
</tbody>
</table>

Section J—Present Values of OASDI Expenditures Less Tax and Premium Revenue as of January 1 of the Current FY

Enter the present values of OASDI expenditures less tax and premium revenue through the infinite horizon as of January 1 of the current FY.

<table>
<thead>
<tr>
<th>Current FY</th>
</tr>
</thead>
<tbody>
<tr>
<td>X</td>
</tr>
<tr>
<td>X</td>
</tr>
</tbody>
</table>
Appendix 4

3. Plus net obligations for future participants X

Section K—Other Social Security Related Information
Enter the following additional information, in units, related to Social Security.

1. The approximate number of beneficiaries who were paid OASDI benefits at the end of the previous calendar year U
2. The current FY dollar level of the Social Security contribution and benefit base U

Section L—Other Social Security Information
Enter the following percentages for the Social Security Trust Fund.

1. The percentage of taxable earnings employers and employees are required to pay to the OASDI Trust Fund X%
2. The percentage of taxable earnings self-employed are required to pay to the OASDI Trust Fund X%
3. The maximum percentage of OASDI benefits subject to taxation in years 1984 through 1993 X%
4. The maximum percentage of OASDI benefits subject to taxation after 1993 X%

"Other Text Data" Tab

Section A—OASDI Trust Fund Projections
1. When will annual OASDI Trust Fund cost first exceed income excluding interest?
2. Provide the year that the OASDI Trust Fund reserves are projected to be depleted.
3. Provide the year that the OASI Trust Fund reserves are projected to be depleted.
4. Provide the year that the DI Trust Fund reserves are projected to be depleted.

Section B—OASDI Income (Excluding Interest) and Expenditures
1. Provide the percent of scheduled benefits that the present tax rates would be sufficient to pay after OASDI Trust Fund reserve depletion.
2. Provide the percent of scheduled benefits that the present tax rates would be sufficient to pay for OASDI in 2092.

Section C—OASDI Income (Excluding Interest) and Expenditures as a Percentage of Taxable Payroll
1. What happens with OASDI surpluses that occur prior to the first year expenditures exceed noninterest income?
2. What will the government need to do to meet its obligations to the OASDI Trust Fund?
3. Will tax income continue to flow into the OASDI Trust Fund when the trust fund’s asset reserves are depleted?

Section L—Other Social Security Information
1. Describe the statutory or other material changes affecting the OASDI Program, after the current calendar year, including those enacted between the calendar year-end and the issuance of the agency’s Performance and Accountability Report or Agency Financial Report, and the date of the report, along with the implications thereof (SFFAS No. 17, par. 24).

Note 4. Medicare [SFFAS No. 17, par. 31 and 32 (1) and (2)]
(to be completed only by the Department of Health and Human Services)

“Other Data Info” Tab
Appendix 4

Section A—Total Medicare Expenditures and Noninterest Income as a Percentage of GDP
Enter total Medicare (HI and SMI) expenditures and noninterest income as a percent of GDP for the years 2018-2092 [SFFAS No. 17, par. 31 and 32 (1)].

<table>
<thead>
<tr>
<th>Years</th>
<th>Payroll Taxes</th>
<th>Payroll Benefits</th>
<th>Premiums, Drug Fees, and State Transfers</th>
<th>From General Revenue Transfers</th>
<th>Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. 2018</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
</tr>
<tr>
<td>...</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
</tr>
<tr>
<td>75. 2092</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
<td>X%</td>
</tr>
</tbody>
</table>

Section B—Ratio of Contributors to HI Beneficiaries
Enter the ratio of the number of covered workers (contributors) to HI beneficiaries (commonly called the “dependency ratio”) for the years 2018-2092.

<table>
<thead>
<tr>
<th>Years</th>
<th>Covered Workers per HI Beneficiary</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. 2018</td>
<td>U</td>
</tr>
<tr>
<td>...</td>
<td></td>
</tr>
<tr>
<td>75. 2092</td>
<td>U</td>
</tr>
</tbody>
</table>

Section C—HI Annual Income (Excluding Interest) and Expenditures
Enter in dollars the actuarial estimates for Medicare Part A (HI) annual income (excluding interest) and expenditures for the years 2018-2092.

<table>
<thead>
<tr>
<th>Years</th>
<th>Income (excluding interest)</th>
<th>Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. 2018</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>...</td>
<td></td>
<td></td>
</tr>
<tr>
<td>75. 2092</td>
<td>X</td>
<td>X</td>
</tr>
</tbody>
</table>

Section D—HI Income (Excluding Interest) and Expenditures as a Percentage of Taxable Payroll
Enter the estimated Medicare Part A (HI) annual income (excluding interest) and expenditures as a percentage of taxable payroll for the years 2018-2092.

<table>
<thead>
<tr>
<th>Years</th>
<th>Income (excluding interest)</th>
<th>Expenditures (percentage of taxable payroll)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. 2018</td>
<td>X%</td>
<td>X%</td>
</tr>
<tr>
<td>...</td>
<td></td>
<td></td>
</tr>
<tr>
<td>75. 2092</td>
<td>X%</td>
<td>X%</td>
</tr>
</tbody>
</table>

Section E—HI Income (Excluding Interest) and Expenditures as a Percentage of GDP
Enter the estimated Medicare Part A (HI) annual income (excluding interest) and expenditures as a percentage of GDP for the years 2018-2092.

<table>
<thead>
<tr>
<th>Years</th>
<th>Income (excluding interest)</th>
<th>Expenditures (percentage of GDP)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. 2018</td>
<td>X%</td>
<td>X%</td>
</tr>
<tr>
<td>...</td>
<td></td>
<td></td>
</tr>
<tr>
<td>75. 2092</td>
<td>X%</td>
<td>X%</td>
</tr>
</tbody>
</table>

Section F—Medicare Part B and Part D Premium, Drug Fee, and State Transfer Income and Expenditures
Enter in dollars the actuarial estimates of Medicare Part B (SMI–B) and Part D (SMI–D) premium, drug fee, and state transfer income and expenditures for the years 2018-2092.

<table>
<thead>
<tr>
<th>Years</th>
<th>Premium, Drug Fee, and State Transfer Income</th>
<th>Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. 2018</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>...</td>
<td></td>
<td></td>
</tr>
<tr>
<td>75. 2092</td>
<td>X</td>
<td>X</td>
</tr>
</tbody>
</table>
Appendix 4

Section G—Medicare Part B and Part D Premium, Drug Fee, as well as State Transfer Income and Expenditures as a Percentage of GDP

Enter Medicare Part B and Part D premium, drug fee, as well as state transfer income and expenditures as a percentage of GDP for the years 2018-2092.

<table>
<thead>
<tr>
<th>Years</th>
<th>Premium, Drug Fee, and State Transfer Income</th>
<th>Expenditures (percentage of GDP)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. 2018</td>
<td>X%</td>
<td>X%</td>
</tr>
<tr>
<td>...</td>
<td>...</td>
<td>...</td>
</tr>
<tr>
<td>75. 2092</td>
<td>X%</td>
<td>X%</td>
</tr>
</tbody>
</table>

Section H—Present Values of Estimated Medicare Part A (HI) Expenditures in Excess of Income under Various Assumptions

Enter present values of estimated Medicare Part A (HI) expenditures in excess of income under various assumptions for the years 2018-2092. Show the effects of changing various assumptions on the present value of estimated HI expenditures in excess of income [SFFAS No. 17, par. 32 (4)].

<table>
<thead>
<tr>
<th>Low Cost</th>
<th>Intermediate</th>
<th>High Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Average annual growth in health costs: amount</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>2. Total fertility rate: amount</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>3. Real wage differential: amount</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>4. CPI change: amount</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>5. Net immigration: amount</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>6. Real interest rate: amount</td>
<td>X</td>
<td>X</td>
</tr>
</tbody>
</table>

Section I—Assumption Used (Excluding Net Immigration)

Enter the values of the assumptions used in the scenarios in Section H for the period 2018-2092 (excluding net immigration) [SFFAS No. 17, par. 32 (4)].

<table>
<thead>
<tr>
<th>Low Cost</th>
<th>Intermediate</th>
<th>High Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Average annual growth in health costs: assumption used</td>
<td>X%</td>
<td>X%</td>
</tr>
<tr>
<td>2. Total fertility rate: assumption used</td>
<td>X%</td>
<td>X%</td>
</tr>
<tr>
<td>3. Real wage differential: assumption used</td>
<td>X%</td>
<td>X%</td>
</tr>
<tr>
<td>4. CPI change: assumption used</td>
<td>X%</td>
<td>X%</td>
</tr>
<tr>
<td>5. Real interest rate: assumption used</td>
<td>X%</td>
<td>X%</td>
</tr>
</tbody>
</table>

Section J—Assumption Used for Net Immigration

Enter the values of the assumptions used in the scenarios in Section H for net immigration [SFFAS No. 17, par. 32 (4)].

<table>
<thead>
<tr>
<th>Low Cost</th>
<th>Intermediate</th>
<th>High Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Net immigration: assumption used</td>
<td>U</td>
<td>U</td>
</tr>
</tbody>
</table>

Section K—Present Values of Estimated Medicare Part B Expenditures in Excess of Income under Various Health Care Cost Growth Assumptions

Enter present values of estimated Medicare Part B expenditures in excess of income under various health care cost growth assumptions for the years 2018-2092. Show the effects of changing various assumptions on the present value of estimated SMI–Part B expenditures in excess of income [SFFAS No. 17, par. 32 (4)].

<table>
<thead>
<tr>
<th>Low Cost</th>
<th>Intermediate</th>
<th>High Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Average annual growth in health costs</td>
<td>X</td>
<td>X</td>
</tr>
</tbody>
</table>

Section L—Present Values of Estimated Medicare Part D Expenditures in Excess of Income under Various Health Care Cost Growth Assumptions

Enter present values of estimated Medicare Part D expenditures in excess of income under various health care cost growth assumptions for the years 2018-2092. Show the effects of changing various assumptions on the present value of estimated SMI–Part D expenditures in excess of income [SFFAS No. 17, par. 32 (4)].

<table>
<thead>
<tr>
<th>Low Cost</th>
<th>Intermediate</th>
<th>High Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Average annual growth in health costs</td>
<td>X</td>
<td>X</td>
</tr>
</tbody>
</table>
Appendix 4

1. Average annual growth in health costs

Section M—Present Values of Revenues and Costs of Medicare HI and Medicare Part B and Part D as of January 1 of the Current FY

Enter the present values of revenue and cost components of 75-year open group obligations HI (Medicare Part A) and SMI (Medicare Part B and Part D) as of January 1 of the current FY.

Revenues from the public:

1. Taxes
2. Premiums, drug fees, and state transfers
3. Total costs to the public
4. Revenues from other government accounts (such as General Fund transfers for SMI Parts B and D)
5. Trust fund on 1/1/20CY

Section N—Present Values of Medicare HI and Medicare Part B and Part D Expenditures Less Tax, Premium, and State Transfer Revenue as of January 1 of the Current FY, Through the Infinite Horizon

Report (in trillions of dollars) the present values of Medicare HI and Medicare Part B and Part D expenditures less tax, premium, and state transfer revenue as of January 1 of the current FY, through the infinite horizon.

Section O—Other Medicare Information

Enter the following percentages for the Medicare Trust Funds.

"Other Text Data" Tab

Section D—HI Income (Excluding Interest) and Expenditures as Percentage of Taxable Payroll

1. Enter the percent of scheduled benefits that the present tax rates would be sufficient to pay after Medicare (Part A) Trust Fund exhaustion.
2. Enter the percent of scheduled benefits that the present tax rates would be sufficient to pay for Medicare (Part A) in 2092.
Appendix 4

Section O—Other Medicare Information

1. Describe the statutory or other material changes affecting the Federal Hospital Insurance Program (Medicare Part A), after the current FY, including those enacted between the fiscal year-end and the date of the actuarial report, along with the implications thereof (SFFAS No. 17, par. 24).

2. Describe the statutory or other material changes affecting the Federal Supplementary Medical Insurance Program (Medicare Part B), after the current FY, including those enacted between the fiscal year-end and the date of the actuarial report, along with the implications thereof (SFFAS No. 17, par. 24).

3. Describe the statutory or other material changes affecting the Federal Supplementary Medical Insurance Program (Medicare Part D), after the current FY, including those enacted between the fiscal year-end and the date of the actuarial report, along with the implications thereof (SFFAS No. 17, par. 24).

4. Enter the year that the Medicare Part A Trust Fund is projected to be exhausted.

Note 5. Railroad Retirement [SFFAS No. 17, par. 32 (4)] (to be completed only by the Railroad Retirement Board)

“Other Data Info” Tab

Section A—Present Values of Railroad Retirement Expenditures in Excess of Income under Various Assumptions (Inactive for FY 2018)

Enter the present values of Railroad Retirement expenditures in excess of income under various employment and interest rate assumptions for the years 2017-2091. Show the effects of changing various assumptions on the present value of Railroad Retirement expenditures in excess of income [SFFAS No. 17, par. 32 (4)].

<table>
<thead>
<tr>
<th>Low</th>
<th>Middle</th>
<th>High</th>
</tr>
</thead>
<tbody>
<tr>
<td>X</td>
<td>X</td>
<td>X</td>
</tr>
</tbody>
</table>

Section B—Present Values of Railroad Retirement Expenditures in Excess of Income under Various Assumptions—Assumptions Used (Inactive for FY 2018)

Enter the assumptions used to determine the present values of Railroad Retirement expenditures in excess of income under various employment and interest rate assumptions for the years 2017-2091 [SFFAS No. 17, par. 32 (4)].

<table>
<thead>
<tr>
<th>Low</th>
<th>Middle</th>
<th>High</th>
</tr>
</thead>
<tbody>
<tr>
<td>X%</td>
<td>X%</td>
<td>X%</td>
</tr>
</tbody>
</table>

Section C—Railroad Retirement Income (Excluding Interest and Financial Interchange Income) and Expenditures in Dollars (Inactive for FY 2018)

Enter in dollars the actuarial estimates of Railroad Retirement income (excluding interest and financial interchange income) and expenditures for the years 2017-2091.

<table>
<thead>
<tr>
<th>Years</th>
<th>Income (excluding interest and financial interchange income)</th>
<th>Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>2017</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>75, 2091</td>
<td>X</td>
<td>X</td>
</tr>
</tbody>
</table>

Section D—Railroad Retirement Income (Excluding Interest and Financial Interchange Income) and Expenditures as a Percentage of Tier II Taxable Payroll (Inactive for FY 2018)

Enter the estimated Railroad Retirement income (excluding interest and financial interchange income) and expenditures as a percentage of Tier II taxable payroll for the years 2017-2091.
Appendix 4

Income (excluding interest and
financial interchange income) Expenditures

<table>
<thead>
<tr>
<th>Years</th>
<th>Total Income</th>
<th>Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. 2018</td>
<td>X%</td>
<td>X%</td>
</tr>
<tr>
<td>. . .</td>
<td>. . .</td>
<td>. . .</td>
</tr>
<tr>
<td>75. 2091</td>
<td>X%</td>
<td>X%</td>
</tr>
</tbody>
</table>

Section E—Railroad Retirement Program Assets and Financial Interchange Income from the Social Security Trust as of October 1, 2017
Enter the amounts for the Railroad Retirement Program assets and the present value of the future estimated financial interchange income from the Social Security Trust as of October 1, 2017.

1. Railroad Retirement Program assets (mostly investments stated at market) 2018 X
2. Present value of the future estimated financial interchange income from Social Security Trust X

Section F—Other Railroad Retirement Assumptions Information (Inactive for FY 2018)
Enter the following for Railroad Retirement.

1. The estimated passenger service employment in 2017—middle employment assumption 2017 X

Section G—Other Related Railroad Retirement Information (Inactive for FY 2018)
Enter the following estimate for Railroad Retirement.

1. The annual percentage decline in the employment base, excluding passenger service employment, using the Railroad Retirement middle employment assumption 2017 X%

"Other Text Data" Tab

Section E—Railroad Retirement Program Assets and Financial Interchange Income from the Social Security Trust as of October 1, 2017

1. Describe the statutory or other material changes affecting the Railroad Retirement benefits program, after the current FY, including those enacted between the fiscal year-end and the date of the actuarial report, along with the implications thereof (SFFAS No. 17, par. 24).

Note 6. Black Lung (Part C) [SFFAS No. 17, par. 31, 32 (1) and (2), and 32(4)] [to be completed only by the Department of Labor (DOL)]

“Other Data Info” Tab

Section A—Income and Expenditures (Excluding Interest) of Black Lung Trust Fund (Inactive for FY 2018)
Enter the estimated Black Lung total income and expenditures (excluding interest) in constant (or inflation-adjusted) dollars for the years 2018-2040.

<table>
<thead>
<tr>
<th>Years</th>
<th>Total Income</th>
<th>Expenditures (excluding interest)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. 2018</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>. . .</td>
<td>. . .</td>
<td>. . .</td>
</tr>
<tr>
<td>23. 2040</td>
<td>X</td>
<td>X</td>
</tr>
</tbody>
</table>

Section B—Estimated Black Lung Trust Fund Revenues and Expenditures
Enter the present value of the remaining 25-year projections of revenues and expenditures for the Black Lung Program for the year ended September 30, 2018.

Current FY

1. Estimated present value of future tax income X
2. Estimated present value of future expenditures X
3. Total liabilities in excess of assets (trust fund net position deficit) X
Appendix 4

Section D—Other Black Lung Information Related to Outstanding Debt (Inactive for FY 2018)
Enter the following information related to the outstanding debt for the year ended September 30, 2017.

<table>
<thead>
<tr>
<th>FY 2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Outstanding debt at September 30, 2017</td>
</tr>
<tr>
<td>2. Excise tax revenues that were recognized in 2017</td>
</tr>
<tr>
<td>3. Benefit payment expenses that were recognized in 2017</td>
</tr>
<tr>
<td>4. Interest expense that was recognized in 2017</td>
</tr>
</tbody>
</table>

"Other Text Data" Tab

Section B—Estimated Black Lung Trust Fund Revenues and Expenditures
1. Describe the statutory or other material changes affecting the Black Lung benefits program after the current FY, including those enacted between the fiscal year-end and the date of the report, along with the implications thereof (SFFAS No. 17, par. 24).

Note 7. Unemployment Insurance [SFFAS No. 17, par. 31 and 32 (1) and (2)] (to be completed only by DOL)

“Other Data Info” Tab

Section A—Estimated Unemployment Trust Fund (UTF) Cash Inflows and Outflows under Three Economic Analyses (Inactive for FY 2018)
Enter the 10-year projections of cash inflows and outflows for the Unemployment Insurance Program in constant (or inflation-adjusted) dollars under three alternative analyses for economic conditions ending September 30, 2027 (SFFAS No. 17, par. 27 and 32).

<table>
<thead>
<tr>
<th></th>
<th>Sensitivity</th>
<th>Sensitivity</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Expected</td>
<td>Analysis 1</td>
</tr>
<tr>
<td>1. Total future cash inflows</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>2. Total future cash outflows</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>3. Trust fund assets</td>
<td>X</td>
<td>X</td>
</tr>
</tbody>
</table>

Section B—Unemployment Trust Fund Cash Inflows and Outflows Using Expected Economic Conditions (Inactive for FY 2018)
Enter the projected cash inflows and outflows for the period 2018-2027 under the expected economic conditions.

<table>
<thead>
<tr>
<th>Years</th>
<th>Cash Inflows</th>
<th>Cash Outflows</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. 2018</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>10. 2027</td>
<td>X</td>
<td>X</td>
</tr>
</tbody>
</table>

Section C—Unemployment Trust Fund Solvency as of the Current Fiscal Year-end
Enter the ratio of minimally solvent, or not minimally solvent of each state’s current accumulated Unemployment Trust Fund balance to a year’s projected benefit payments based on the highest level of annual benefit payments experienced by that state over the last 20 years [SFFAS No. 17, par. 27 (5)].

<table>
<thead>
<tr>
<th>States</th>
<th>Minimally Solvent Ratio</th>
<th>Not Minimally Solvent Ratio</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Alabama</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>…</td>
<td></td>
<td></td>
</tr>
<tr>
<td>53. Wyoming</td>
<td>X</td>
<td>X</td>
</tr>
</tbody>
</table>

“Other Text Data” Tab

Section C—Unemployment Trust Fund Solvency as of the Current Fiscal Year-end
1. Describe the statutory or other material changes affecting the Unemployment Insurance Program, after the current FY, including those enacted between the fiscal year-end and the date of the report, along with the implications (SFFAS No. 17, par. 24).
Appendix 4

Note 8. Stewardship Investments

“Other Data Info” Tab

Section A—Investments in Non-Federal Physical Property
Enter the total investment (by major program or category) in non-federal physical property for the current FY (SFFAS No. 8, par. 87).

<table>
<thead>
<tr>
<th>Current FY</th>
</tr>
</thead>
<tbody>
<tr>
<td>X</td>
</tr>
</tbody>
</table>

1. Agency-entered description

. . .

5. Agency-entered description

6. Other

Section B—Research and Development: Investments in Development
Enter the total investment (by major program or category) in development for the current FY (SFFAS No. 8, par. 100).

<table>
<thead>
<tr>
<th>Current FY</th>
</tr>
</thead>
<tbody>
<tr>
<td>X</td>
</tr>
</tbody>
</table>

1. Agency-entered description

. . .

5. Agency-entered description

6. Other

Section C—Investments in Human Capital
Enter the total investment (by major program or category) for investments in human capital for the current FY (SFFAS No. 8, par. 94).

<table>
<thead>
<tr>
<th>Current FY</th>
</tr>
</thead>
<tbody>
<tr>
<td>X</td>
</tr>
</tbody>
</table>

1. Agency-entered description

. . .

5. Agency-entered description

6. Other

Section D—Research and Development: Investments in Basic Research
Enter the total investment (by major program or category) for investments in basic research for the current FY (SFFAS No. 8, par. 100).

<table>
<thead>
<tr>
<th>Current FY</th>
</tr>
</thead>
<tbody>
<tr>
<td>X</td>
</tr>
</tbody>
</table>

1. Agency-entered description

. . .

5. Agency-entered description

6. Other

Section E—Research and Development: Investments in Applied Research
Enter the total investment (by major program or category) for investments in applied research for the current FY (SFFAS No. 8, par. 100).

<table>
<thead>
<tr>
<th>Current FY</th>
</tr>
</thead>
<tbody>
<tr>
<td>X</td>
</tr>
</tbody>
</table>

1. Agency-entered description

. . .

5. Agency-entered description

6. Other

“Other Text Data” Tab

Section A—Investments in Non-Federal Physical Property

1. Provide a description of federally-owned physical property transferred to state and local governments (SFFAS No. 8, par. 87).
Appendix 4

2. Provide a description of the major programs of federal investments in non-federal physical property used in the “Other Data Info” tab (SFFAS No. 8, par. 87).

Section B—Investments in Development

1. Provide a description of the major programs of federal investments in development used in the “Other Data Info” tab (SFFAS No. 8, par. 100).

Section C—Investments in Human Capital

1. Provide a description of the major education and training programs considered federal investments in human capital used in the “Other Data Info” tab (SFFAS No. 8, par. 94).

Section D—Investments in Basic Research

1. Provide a description of the major programs of federal investments in basic research used in the “Other Data Info” tab (SFFAS No. 8, par. 100).

Section E—Investments in Applied Research

1. Provide a description of the major programs of federal investments in applied research used in the “Other Data Info” tab (SFFAS No. 8, par. 100).

Note 9. Deferred Maintenance and Repairs

“Other Data Info” Tab

Section A—Cost Estimate (SFFAS No. 42, par. 16)

Enter the deferred maintenance cost estimate to bring government-owned property to an acceptable condition.

<table>
<thead>
<tr>
<th>Description</th>
<th>Current FY</th>
</tr>
</thead>
<tbody>
<tr>
<td>General property, plant, and equipment</td>
<td>X</td>
</tr>
<tr>
<td>Heritage assets</td>
<td>X</td>
</tr>
<tr>
<td>Stewardship land</td>
<td>X</td>
</tr>
</tbody>
</table>

“Other Text Data” Tab

Section A—Cost Estimate (SFFAS No. 42, par. 16)

1. Provide a description of what constitutes deferred maintenance and repairs.
2. Provide a description of how deferred maintenance and repairs are measured.

Note 10. Unexpended Balances of Budget Authority (to be completed only by Fiscal Service) (Inactive for FY 2018)

“Other Data Info” Tab

Section A—Unexpended Balances of Budget Authority

Enter the following data.

<table>
<thead>
<tr>
<th>Description</th>
<th>FY 2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total unobligated budget authority balance</td>
<td>X</td>
</tr>
<tr>
<td>Total obligated budget authority balance</td>
<td>X</td>
</tr>
</tbody>
</table>

Note 11. Tax Burden (to be completed only by Treasury)

“Other Data Info” Tab

Enter amounts that relate to tax burden (SFFAS No. 7, par. 69.1), as described below.
### Appendix 4

**Section A—Taxable Returns—Individual Income Tax Returns for Tax Year 2016**

Provide the number of taxable returns (units) for individuals by the following Adjusted Gross Income (AGI) levels.

<table>
<thead>
<tr>
<th>Column heading:</th>
<th>FY 2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. AGI</td>
<td>X</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Row headings:</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Under $15,000</td>
</tr>
<tr>
<td>2. $15,000 under $30,000</td>
</tr>
<tr>
<td>3. $30,000 under $50,000</td>
</tr>
<tr>
<td>4. $50,000 under $100,000</td>
</tr>
<tr>
<td>5. $100,000 under $200,000</td>
</tr>
<tr>
<td>6. $200,000 under $500,000</td>
</tr>
<tr>
<td>7. $500,000 or more</td>
</tr>
</tbody>
</table>

**Section B—Individual AGI and Income Tax Information—Individual Income Tax Returns for Tax Year 2016**

Enter the dollar value of AGI and the total income tax for individuals by the following AGI levels.

<table>
<thead>
<tr>
<th>Column headings:</th>
<th>FY 2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. AGI</td>
<td>X</td>
</tr>
<tr>
<td>2. Total income tax</td>
<td>X</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Row headings:</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Under $15,000</td>
</tr>
<tr>
<td>2. $15,000 under $30,000</td>
</tr>
<tr>
<td>3. $30,000 under $50,000</td>
</tr>
<tr>
<td>4. $50,000 under $100,000</td>
</tr>
<tr>
<td>5. $100,000 under $200,000</td>
</tr>
<tr>
<td>6. $200,000 under $500,000</td>
</tr>
<tr>
<td>7. $500,000 or more</td>
</tr>
</tbody>
</table>

**Section C—Individual Average AGI and Average Income Tax Information—Individual Income Tax Returns for Tax Year 2016**

Enter the dollar value of average AGI per return, and the average income tax per return for individuals by the following AGI levels.

<table>
<thead>
<tr>
<th>Column headings:</th>
<th>FY 2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Average AGI per return</td>
<td>X</td>
</tr>
<tr>
<td>2. Average income tax per return</td>
<td>X</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Row headings:</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Under $15,000</td>
</tr>
<tr>
<td>2. $15,000 under $30,000</td>
</tr>
<tr>
<td>3. $30,000 under $50,000</td>
</tr>
<tr>
<td>4. $50,000 under $100,000</td>
</tr>
<tr>
<td>5. $100,000 under $200,000</td>
</tr>
<tr>
<td>6. $200,000 under $500,000</td>
</tr>
<tr>
<td>7. $500,000 or more</td>
</tr>
</tbody>
</table>
### Appendix 4

**Section D—Income Tax as a Percentage of AGI—Individual Income Tax Returns for Tax Year 2016**

Enter the income tax as a percentage of AGI for individuals by the following AGI levels.

<table>
<thead>
<tr>
<th>Column heading: AGI</th>
<th>FY 2016 X%</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Under $15,000</td>
<td></td>
</tr>
<tr>
<td>2. $15,000 under $30,000</td>
<td></td>
</tr>
<tr>
<td>3. $30,000 under $50,000</td>
<td></td>
</tr>
<tr>
<td>4. $50,000 under $100,000</td>
<td></td>
</tr>
<tr>
<td>5. $100,000 under $200,000</td>
<td></td>
</tr>
<tr>
<td>6. $200,000 under $500,000</td>
<td></td>
</tr>
<tr>
<td>7. $500,000 or more</td>
<td></td>
</tr>
</tbody>
</table>

**Section E—Income Subject to Tax and Total Income Tax After Credits—Corporation Income Tax Returns for Tax Year 2015**

Enter the dollar value of income that is subject to tax and total income tax after credits by the following total assets categories.

<table>
<thead>
<tr>
<th>Column headings:</th>
<th>FY 2015 X</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Income subject to tax</td>
<td></td>
</tr>
<tr>
<td>2. Total income tax after credits</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Row headings:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Zero assets</td>
<td></td>
</tr>
<tr>
<td>2. $1 under $500</td>
<td></td>
</tr>
<tr>
<td>3. $500 under $1,000</td>
<td></td>
</tr>
<tr>
<td>4. $1,000 under $5,000</td>
<td></td>
</tr>
<tr>
<td>5. $5,000 under $10,000</td>
<td></td>
</tr>
<tr>
<td>6. $10,000 under $25,000</td>
<td></td>
</tr>
<tr>
<td>7. $25,000 under $50,000</td>
<td></td>
</tr>
<tr>
<td>8. $50,000 under $100,000</td>
<td></td>
</tr>
<tr>
<td>9. $100,000 under $250,000</td>
<td></td>
</tr>
<tr>
<td>10. $250,000 under $500,000</td>
<td></td>
</tr>
<tr>
<td>11. $500,000 under $2,500,000</td>
<td></td>
</tr>
<tr>
<td>12. $2,500,000 or more</td>
<td></td>
</tr>
</tbody>
</table>

**Section F—Percentage of Income Tax After Credits to Taxable Income—Corporation Income Tax Returns for Tax Year 2015**

Enter the percentage of income tax after credits to taxable income by the following total assets categories.

<table>
<thead>
<tr>
<th>Column heading:</th>
<th>FY 2015 X%</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Income subject to tax</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Row headings:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Zero assets</td>
<td></td>
</tr>
<tr>
<td>2. $1 under $500</td>
<td></td>
</tr>
<tr>
<td>3. $500 under $1,000</td>
<td></td>
</tr>
<tr>
<td>4. $1,000 under $5,000</td>
<td></td>
</tr>
</tbody>
</table>
Appendix 4

5. $5,000 under $10,000
6. $10,000 under $25,000
7. $25,000 under $50,000
8. $50,000 under $100,000
9. $100,000 under $250,000
10. $250,000 under $500,000
11. $500,000 under $2,500,000
12. $2,500,000 or more

Note 12. Other Information

“Other Data Info” Tab

Section A
Enter the following information related to taxes (to be completed only by Treasury).

<table>
<thead>
<tr>
<th>#</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Amount of Additional Child Tax Credit</td>
</tr>
<tr>
<td>2</td>
<td>Amount of Earned Income Tax Credit (EITC) Refunds</td>
</tr>
<tr>
<td>3</td>
<td>Amount of Health Care Tax Credit</td>
</tr>
<tr>
<td>4</td>
<td>Amount of Individual Alternative Minimum Tax (AMT) Credit</td>
</tr>
<tr>
<td>5</td>
<td>Amount of First-Time Homebuyer Credit</td>
</tr>
<tr>
<td>6</td>
<td>Amount of Corporate Alternative Minimum Tax (AMT) Credit</td>
</tr>
<tr>
<td>7</td>
<td>Amount of American Opportunity Tax Credit</td>
</tr>
<tr>
<td>8</td>
<td>Amount of Making Work Pay Credit</td>
</tr>
<tr>
<td>9</td>
<td>Amount of Build America and Recovery Zone Bonds</td>
</tr>
<tr>
<td>10</td>
<td>Amount of Qualified Zone Academy Bonds</td>
</tr>
<tr>
<td>11</td>
<td>Amount of Qualified School Construction Bonds</td>
</tr>
<tr>
<td>12</td>
<td>Amount of Qualified Energy Conservation Bonds</td>
</tr>
<tr>
<td>13</td>
<td>Amount of New Clean Renewable Energy Bonds</td>
</tr>
<tr>
<td>14</td>
<td>Amount of COBRA Credit</td>
</tr>
<tr>
<td>15</td>
<td>Amount of Adoption Tax Credit</td>
</tr>
<tr>
<td>16</td>
<td>Amount of Small Business Health Insurance Tax Credit</td>
</tr>
<tr>
<td>17</td>
<td>Amount of Therapeutic Discovery Grants</td>
</tr>
<tr>
<td>18</td>
<td>Amount of Premium Tax Credit</td>
</tr>
<tr>
<td>19</td>
<td>Amount of Cost Sharing Reduction</td>
</tr>
<tr>
<td>20</td>
<td>Amount of Other</td>
</tr>
</tbody>
</table>

“Other Text Data” Tab

Section A—This section pertains to Section A of the “Other Data Info” Tab

1. Provide a description of line item(s) included in Section A Line 20 “Other.”

Note 13. Other Information (to be completed only by Fiscal Service)

“Other Data Info” Tab

Section A—Other Information-Whole numbers (amounts must be in agreement with Fiscal Service’s Schedules of Federal Debt)

<table>
<thead>
<tr>
<th>#</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Interest accrued by Treasury on debt held by the public</td>
</tr>
<tr>
<td>2</td>
<td>Repayment of debt held by the public</td>
</tr>
<tr>
<td>3</td>
<td>Net amortization of debt held by the public</td>
</tr>
<tr>
<td>4</td>
<td>Borrowings from the public</td>
</tr>
<tr>
<td>5</td>
<td>Interest paid by Treasury on debt held by the public</td>
</tr>
</tbody>
</table>
Note 15. Budget Deficit Reconciliation (All entities must complete Sections A and B)

The budget surplus (deficit) reported in the FR is based on the published Monthly Treasury Statement (MTS) as of September 30, which is compiled from federal agencies’ monthly reports (for example, Classification Transactions and Accountability (CTA), Statement of Transactions-SF 224, Statement of Accountability/Transactions-SF 1219/1220) to Treasury’s Central Accounting Reporting System (CARS).

For assistance in completing these sections, MTS pivot tables and instructions are available on the GFRS website.

“Other Data Info” Tab

Section A—Operating Revenue to Budget Receipts

This section is to be completed by all agencies (from MTS, Table 4); if there were no budget receipts, report 0.00.

Note: Operating revenue amounts in column heading, “Operating Revenue” for row headings 1 through 7 must reconcile to the same corresponding non-federal lines on the Reclassified Statement of Operations and Changes in Net Position (SOCNP). Line 8 should tie to non-federal earned revenue reported in the Reclassified Statement of Net Cost (SNC) for employee retirement contributions.

Column headings:
1. Budget receipts
2. Operating revenue
3. Difference budget receipts vs. operating revenue
4. Custodial collections transferred to General Fund or receiving agency
5. Custodial collections received from collecting agency
6. Adjusted difference between budget receipts vs. operating revenue

Row headings:
1. Individual income tax and tax withholdings X
2. Corporation income taxes X
3. Unemployment taxes X
4. Excise taxes X
5. Estate and gift taxes X
6. Customs duties X
7. Other taxes and receipts (non-federal) X
8. Miscellaneous earned revenue X

Section B—Net Outlays to Statement of Budgetary Resources

All entities that prepare their financial statements in accordance with FASAB standards must complete this section. Entities that prepare their financial statements in accordance with FASB standards must check the “No Data” box as they do not have a Statement of Budgetary Resources (SBR) to reconcile to MTS net outlays. In accordance with OMB Circular No. A-136/SFFAS No. 7, agencies are required to reconcile budgetary net outlays (gross outlays less offsetting collections and distributed offsetting receipts) to their SBR. This should be accomplished through reconciling the current fiscal year to date net outlays reported in MTS Table 5 for September to budgetary net outlays in the SBR.

Column headings:
1. MTS net outlays–Table 5 X
2. Agency SBR budgetary net outlays X
3. Differences between MTS net outlays–Table 5 vs. agency SBR net outlays X
Appendix 4

Row heading:

1. Net outlays (gross outlays less offsetting collections and distributed offsetting receipts)

Section C—Earned Revenue to UndistributedOffsetting Receipts-Employer Share, Employee Retirement (to be completed by the Department of State, DOD, and OPM only)

Note: The revenue amounts entered in this section must agree with intragovernmental earned revenue reported in the Agency’s Performance Accountability Report (PAR) for employer contributions. The undistributed offsetting receipts amount entered for this section must agree to MTS Table 5 for Employer Share, Employee Retirement.

Column headings

<table>
<thead>
<tr>
<th>Current FY</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. MTS undistributed offsetting receipts–Table 5 X</td>
</tr>
<tr>
<td>2. Earned revenue reported on agency PAR X</td>
</tr>
<tr>
<td>3. Difference between MTS undistributed receipts vs. earned revenue X</td>
</tr>
</tbody>
</table>

Row headings:

1. Foreign Service Retirement and Disability Fund (Department of State only)
2. Military Retirement Fund (DOD only)
3. Retiree Health Care Fund (DOD only)
4. Civil Service Retirement and Disability Fund (OPM only)

Section D—Operating Revenue to UndistributedOffsetting Receipts

Note: The operating revenue amounts entered in this section should agree with miscellaneous earned revenue reported on the Reclassified Statement of Operations and Changes in Net Position (SOCNP) or Statement of Custodial Activity (SCA). The undistributed offsetting receipts amount entered for this section must agree to MTS Table 5 for Rents and Royalties on the Outer Continental Shelf Lands, Spectrum Auction Proceeds, and Spectrum Relocation Activities.

Column headings

<table>
<thead>
<tr>
<th>Current FY</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. MTS undistributed offsetting receipts–Table 5 X</td>
</tr>
<tr>
<td>2. Miscellaneous earned revenue reported on SOCNP or SCA X</td>
</tr>
<tr>
<td>3. Difference between MTS undistributed receipts vs. miscellaneous earned revenue X</td>
</tr>
</tbody>
</table>

Row heading:

1. Rents and royalties on the outer continental shelf lands (DOI only)
2. Spectrum auction proceeds
3. Spectrum relocation activities

“Other Text Data” Tab

Section A—This section pertains to Section A of the “Other Data Info” Tab

1. Collecting agencies provide the Closing Package line in which the custodial transfer-out (disposition of collection) was recorded and the trading partner code.
2. Receiving agencies provide the Closing Package line in which the custodial transfer-in/revenue was recorded and the trading partner code.
3. Provide a detailed description of the differences including: Treasury account symbol, dollar amounts, a reference to where these amounts can be traced, and whether this difference will be resolved next FY.
Appendix 4

Section B—This section pertains to Section B of the “Other Data Info” Tab

1. Provide a detailed description of the differences including: Treasury account symbol, dollar amounts, a reference to where these amounts can be traced, and whether this difference will be resolved next FY.

Section C—This section pertains to Section C of the “Other Data Info” Tab

1. Provide a cross-reference to intragovernmental earned revenue reported in PAR/AFR in the “Agency Notes” field.
2. Provide a detailed description of the differences including: Treasury account symbol, dollar amounts, a reference to where these amounts can be traced, and whether this difference will be resolved next FY.

Section D—This section pertains to Section D of the “Other Data Info” Tab

1. Provide a detailed description of the differences including: Treasury account symbol, dollar amounts, a reference to where these amounts can be traced, and whether this difference will be resolved next FY.

Note 16. Components of Direct Loan and Loan Guarantee Financing Account Activity

“Other Data Info” Tab

Section A—Components of Loans Receivable, Gross (Direct Loans/Defaulted Guaranteed Loans)—Current FY

Enter the current FY amounts that comprise the gross loan receivable activity (outstanding principal) for both direct loans and defaulted guarantee loans as detailed in the row headings below, which impacted the face value of loans outstanding, for the programs identified in the “Column headings” tab as follows:

Column headings:

1. Federal Direct Student Loans
2. Electric Loans
3. Rural Housing Service
4. Federal Family Education Loan
5. Water and Environmental Loans
6. Housing for the Elderly and Disabled
7. Farm Loans
8. Export-Import Bank Loans
9. U.S. Agency for International Development
10. Housing and Urban Development (excluding Housing for the Elderly and Disabled)
11. Telecommunication loans
12. Food Aid
13-17. Agency-entered programs
18. All other loans receivable
19. Total

Row headings:

1. Loans receivable, gross—beginning of the year
2. Disbursements (loans disbursed/defaulted guaranteed loans)
3. Repayments
4. Losses
5. Write-offs
6. Capitalized interest
7. Capitalized dividends
8. Other
9. Loans receivable, gross—end of the year
   [must equal the total amount of the “Loans receivable,
Section B—Components of Loan Guarantees, Gross—Current FY
Enter the current FY amounts for the activities below that are included within the Loan Guarantee Liability Balance.

Row headings: Current FY
1. Guaranteed loans, gross—beginning of the year X (Inactive for FY 2018)
2. Disbursements (loans made/securities purchased) X (Inactive for FY 2018)
3. Repayments X (Inactive for FY 2018)
4. Other X
5. Guaranteed loans, gross—end of the year X (Inactive for FY 2018)
   [must equal the total amount of the “Face value of loans outstanding (total outstanding principal)” column as reported in the “Other Notes Info” Tab of GFRS Note 04B, GF006, for the current FY]
6. Default Claim Payments to Lenders X
7. Fees Received X
8. Sale Proceeds on Foreclosed Property X

Section C—Credit Reform Subsidy Reestimate Amounts, Loan Modifications, and Subsidy Expense (Income), in Whole Dollars (to be completed for all programs that provide direct loans or loan guarantees to non-federal entities and are subject to FCRA)

In line 1, enter any credit reform subsidy reestimate amounts (excluding subsidy income or loan modifications) that were components of Net Cost of Operations, in whole dollars for the Current FY and the Prior FY. All amounts in this section are being collected to explain differences between the Net Cost of Operations, Budget Deficit and Changes in the Cash balance. In line 2, enter the amount of the upward reestimates that were paid/transferred to a Financing Fund, in whole dollars for the Current FY and the Prior FY. In line 3, enter the amount of any downward reestimates that were paid from a Financing Fund and transferred to a General Fund Receipt Account for the Current FY and the Prior FY. If the agency does not accrue the subsidy reestimate, the total of lines 2 and 3 should equal line 1. If the agency does accrue, lines 2 and 3 will not equal line 1. However lines 2 and 3 of the Current FY should equal line 1 of the Prior FY. In lines 4 through 5, enter the loan modification amounts, and the total subsidy expense (income) (excluding reestimates and modifications) for new Direct Loans/Loan Guarantees, respectively, for the Current FY and the Prior FY. In line 6, enter the amount of any negative subsidy that was paid from the Financing Fund and transferred to the General Fund Receipt Account for the Current FY and the Prior FY. In line 1, enter any credit reform subsidy reestimate amounts (excluding subsidy income or loan modifications) that were components of Net Cost of Operations, but did not generate or use resources in the current year, in whole dollars for the current FY, prior FY, and one year preceding the prior year. These amounts are being collected to explain timing differences that occur for reestimates that have been accrued in the proprietary financial statements, but budgetary resources are not provided until the following year. In lines 2 through 3, enter subsidy income and loan modifications, respectively.

Column headings:
1. Direct Loans (Current FY)
2. Direct Loans (Prior FY)
3. Loan Guarantees (Current FY)
4. Loan Guarantees (Prior FY)

Row headings: Direct Loans Direct Loans Loan Loan Current FY Prior FY Guarantees Guarantees
1. Credit reform subsidy reestimate amounts, in whole dollars
### Appendix 4

(excluding subsidy income or loan modifications) (if programs do not accrue, please enter $0)

2. Subsidy income, in whole dollars X X X X

3. Loan modification amounts, in whole dollars X X X X

4. Upward reestimate amounts (paid/transferred to the Financing Fund) X X X X

5. Downward reestimate amounts (paid/transferred to the General Fund Receipt Account) X X X X

6. Total subsidy expense (income) (excluding reestimates and loan modifications) for new Direct Loans/Loan Guarantees X X X X

7. Negative Subsidy Amounts (paid/transferred to the General Fund Receipt Account) X X X X

**“Other Text Data” Tab**

1. Provide details regarding the programs reported in Section A that comprise amounts reported in the “All other loans receivable” column.
2. Provide a detailed description of the amounts reported in Section A that comprise the “Other” line.
3. Provide a detailed description of the amounts reported in Section B that comprise the “Other” line.
4. Provide details regarding credit reform subsidy reestimates reported in Section C line 1, including a cross-reference to agency PAR.
5. Provide details regarding the timing of the subsidy reestimate, including whether or not the agency’s programs accrue the subsidy reestimate at the end of the fiscal year or if they only record the subsidy reestimate expense (income). If multiple programs record the subsidy reestimates differently, please note the differences.
6. Provide details regarding any loan modifications reported in Section C line 3, including a cross-reference to agency PAR.
7. Provide details regarding any subsidy expense (income) reported in Section C line 6, including a cross-reference to agency PAR.
8. Provide any other relevant information pertaining to this note.

**Note 17. Federal Oil and Gas Resources**

**“Other Data Info” Tab**

**Section A—Asset Value for Oil and Gas Proved Reserves—Offshore (SFFAS No. 38, pars. 15, 21)**
Enter the asset value as of the current FY for the following commodities and types of oil and gas proved reserves from offshore regions.

<table>
<thead>
<tr>
<th>Current FY</th>
</tr>
</thead>
<tbody>
<tr>
<td>Oil and Lease Condensate X</td>
</tr>
<tr>
<td>Natural Gas, Wet After Lease Separation X</td>
</tr>
<tr>
<td>Agency-entered description X</td>
</tr>
</tbody>
</table>

**Section B—Asset Value for Oil and Gas Proved Reserves—Onshore (SFFAS No. 38, pars. 15, 21)**
Enter the asset value as of the current FY for the following commodities and types of oil and gas proved reserves from onshore regions.

<table>
<thead>
<tr>
<th>Current FY</th>
</tr>
</thead>
<tbody>
<tr>
<td>Oil and Lease Condensate X</td>
</tr>
<tr>
<td>Natural Gas, Wet After Lease Separation X</td>
</tr>
<tr>
<td>Agency-entered description X</td>
</tr>
</tbody>
</table>
Appendix 4

Section C—Quantity of Oil and Gas Proved Reserves–Offshore (SFFAS No. 38, par. 28e)
Enter the quantity as of the current FY for the following commodities and types of oil and gas proved reserves from offshore regions.

<table>
<thead>
<tr>
<th>Current FY</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Oil and Lease Condensate</td>
</tr>
<tr>
<td>2. Natural Gas, Wet After Lease Separation</td>
</tr>
<tr>
<td>3.-5. Agency-entered description</td>
</tr>
</tbody>
</table>

Section D—Quantity of Oil and Gas Proved Reserves–Onshore (SFFAS No. 38, par. 28e)
Enter the quantity as of the current FY for the following commodities and types of oil and gas proved reserves from onshore regions.

<table>
<thead>
<tr>
<th>Current FY</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Oil and Lease Condensate</td>
</tr>
<tr>
<td>2. Natural Gas, Wet After Lease Separation</td>
</tr>
<tr>
<td>3.-5. Agency-entered description</td>
</tr>
</tbody>
</table>

Section E—Average of the Regional Average Prices for Oil and Gas Proved Reserves–Offshore (SFFAS No. 38, par. 28e)
Enter either the average of the Regional Average First Purchase Prices for oil proved reserves or the average of the Regional Average First Wellhead Prices for gas proved reserves, as applicable, for the current FY for the following commodities and types of oil and gas proved reserves from offshore regions.

<table>
<thead>
<tr>
<th>Current FY</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Oil and Lease Condensate</td>
</tr>
<tr>
<td>2. Natural Gas, Wet After Lease Separation</td>
</tr>
<tr>
<td>3.-5. Agency-entered description</td>
</tr>
</tbody>
</table>

Section F—Average of the Regional Average Prices for Oil and Gas Proved Reserves–Onshore (SFFAS No. 38, par. 28e)
Enter either the average of the Regional Average First Purchase Prices for oil proved reserves or the average of the Regional Average First Wellhead Prices for gas proved reserves, as applicable, for the current FY for the following commodities and types of oil and gas proved reserves from onshore regions.

<table>
<thead>
<tr>
<th>Current FY</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Oil and Lease Condensate</td>
</tr>
<tr>
<td>2. Natural Gas, Wet After Lease Separation</td>
</tr>
<tr>
<td>3.-5. Agency-entered description</td>
</tr>
</tbody>
</table>

Section G—Average Royalty Rate for Oil and Gas Proved Reserves–Offshore (SFFAS No. 38, par. 28e)
Enter the average royalty rate for the current FY for the following commodities and types of oil and gas proved reserves from offshore regions.

<table>
<thead>
<tr>
<th>Current FY</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Oil and Lease Condensate</td>
</tr>
<tr>
<td>2. Natural Gas, Wet After Lease Separation</td>
</tr>
<tr>
<td>3.-5. Agency-entered description</td>
</tr>
</tbody>
</table>

Section H—Average Royalty Rate for Oil and Gas Proved Reserves–Onshore (SFFAS No. 38, par. 28e)
Enter the average royalty rate for the current FY for the following commodities and types of oil and gas proved reserves from onshore regions.

<table>
<thead>
<tr>
<th>Current FY</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Oil and Lease Condensate</td>
</tr>
<tr>
<td>2. Natural Gas, Wet After Lease Separation</td>
</tr>
<tr>
<td>3.-5. Agency-entered description</td>
</tr>
</tbody>
</table>

Section I—Quantity of Gulf of Mexico Proved Reserves–Royalty Relief Provisions (SFFAS No. 38, par. 28h)
Appendix 4

Enter the quantity as of the current FY for the following commodities and types of oil and gas proved reserves from the Gulf of Mexico that are not reflected in sections C and D listed above because they are estimated to be producible royalty free under various royalty relief provision.

| Current FY | 1. Oil and Lease Condensate | U |
| 2. Natural Gas, Wet After Lease Separation | U |
| 3.-5. Agency-entered description | U |

Section J—Net Present Value of Gulf of Mexico Proved Reserves—Royalty Relief Provisions (SFFAS No. 38, par. 28h)

Enter the net present value of the royalty value of the royalty-free proved reserves volumes in the Gulf of Mexico as of the current FY.

| Current FY | 1. Royalty Free Proved Reserves Volumes (Gulf of Mexico) | X |

“Other Text Data” Tab

Provide the following information as it relates to oil and gas inventory by each category (SFFAS No. 38, par. 29).

1. Provide a concise statement explaining the nature and valuation (for example, measurement method and significant assumptions) of federal oil and gas resources.
2. Describe any significant changes in the estimation methodology, including the underlying assumptions.
3. Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.

Note 18. Federal Natural Resources (Other than Oil and Gas)

“Other Data Info” Tab

Section A—Asset Value for Federal Natural Resources (Other than Oil and Gas) (SFFAS Technical Bulletin 2011-1, pars. 17-19)

Enter the asset value as of the current FY of the estimated royalties and other revenue for federal natural resources other than oil and gas that are (1) under long-term lease, long-term contract, or other long-term agreement and (2) a range can be estimated as of the reporting date.

| Current FY | 1. Coal Royalties | X |
| 2. Agency-entered description | X |

Section B—Annual Rent Payment Rate for Federal Natural Resources (Other than Oil and Gas) (SFFAS Technical Bulletin 2011-1 par. 27b)

Enter the annual rent payment rate per acre, if any that is stipulated in lease agreements for federal natural resources (other than oil and gas).

| Current FY | 1. Coal Leases | X |
| 2.-8. Agency-entered description | X |

Section C—Royalty Rate for Federal Natural Resources (Other than Oil and Gas) (SFFAS Technical Bulletin 2011-1 par. 27b)

For the following categories, enter the royalty rate that is stipulated in lease agreements for federal natural resources (other than oil and gas).

| Current FY | 1. Surface-mining Methods (Coal) | X% |
| 2. Underground Mining (Coal) | X% |
| 3.-8. Agency-entered description | X% |
Appendix 4

“Other Text Data” Tab

Provide the following information as it relates to federal natural resources (other than oil and gas) by type of resource (Technical Bulletin No. 2011-1, pars. 27 & 29a).

1. Provide a concise statement explaining the nature and valuation (for example, measurement method and significant assumptions) of federal natural resources other than oil and gas. Also, provide information related to significant federal natural resources (other than oil and gas) that were not required to be reported per TB 2011-1 and explain why they were not reported.
2. Describe any significant changes in the estimation methodology, including the underlying assumptions.
3. Provide any other relevant information pertaining to the note. At minimum, describe briefly the significant accounting policies pertaining to this note.

Note 19. Criminal Restitution (Inactive for FY 2018)

“Other Data Info” Tab

Enter the following information for criminal restitution owed to the agency for the current FY. For the following sections, a criminal restitution order is defined as the Judgment in a Criminal Case schedule that lists when a federal agency is a payee and the amount of restitution ordered.

**Section A—Number of Criminal Restitution Orders**

<table>
<thead>
<tr>
<th>Current FY</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of criminal restitution orders monitored by the agency</td>
</tr>
</tbody>
</table>

**Section B—Criminal Restitution Supplemental Information**

<table>
<thead>
<tr>
<th>Current FY</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gross dollar amount of criminal restitution orders monitored by the agency</td>
</tr>
<tr>
<td>Estimate of the net realizable value determined to be collectible for criminal restitution orders monitored by the agency</td>
</tr>
</tbody>
</table>

“Other Text Data” Tab

**Section B—Criminal Restitution Supplemental Information**

1. For criminal restitution orders being monitored, please provide the source of the case information (for example, PACER) and a brief description of the agency’s procedures for tracking the case information.
2. Does the agency have the authority to retain and use the collections of criminal restitution? If so, please provide a brief description of the agency’s procedures for and accounting treatment of the collections.
3. Does the agency disclose any information concerning criminal restitution in the agency financial report? If so, please list where in the financial report this information can be found.
Appendix 4

Governmentwide Financial Report System—Other FR Data Entry Instructions

Complete each note by entering the required information in each tab and then marking each note “Complete.” Do not enter zeros if the answer is zero or not applicable. Mark the “No Data” box in each section of the “Other Data Info” tab and the “Other Text Data” tab, when the data is zero or not applicable.

Enter the data as a positive number if the data represents the normal balance. The normal balance of each line is displayed in GFRS.

Enter the reporting method, where needed, for the notes that are not tied to the identified reporting method in the financial statements. The reporting method for some of the Other FR Data notes should match the reporting method used in the agencies’ audited financial statements. If an agency’s reporting method changes from the previous year, an email notification should be sent to GTAS.team@fiscal.treasury.gov by the end of July indicating the new reporting method being used.

Note: For agencies that choose “billions” as the reporting method, the figures must have at least one digit following the decimal point.

Other FR Data Instructions

Note 1. Taxes

“Agency Note”—Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, agency worksheet, etc.).

“Other Data Info” Tab

Enter amounts that relate to taxes (SFFAS No. 7, pars. 67.1-3 & 69), as described below.

Section A

Enter amounts that relate to taxes (SFFAS No. 7, pars. 67.1-3), as described below.

Line 1—Enter the amount of the estimated realizable value of compliance assessments at the end of the current FY (SFFAS No. 7, par. 67.1).

Line 2—Enter the amount of the estimated realizable value of pre-assessment work-in-process at the end of the current FY (SFFAS No. 7, par. 67.1).

Line 3—Enter the amount of the estimated payout, including principal and interest, for claims pending judicial review by the federal courts at the end of the current FY (SFFAS No. 7, par. 67.2).

Line 4—Enter the amount of any claims under appeal at the end of the current FY (SFFAS No. 7, par. 67.2).

Line 5—Enter the amount of management’s best estimate of any unasserted claims for refunds at the end of the current FY (SFFAS No. 7, par. 67.2).

Line 6—Enter the amount of any assessments written off that continue to be statutorily collectible (excluded from accounts receivable) at the end of the current FY (SFFAS No. 7, par. 67.3).

Section B

Enter amounts that relate to taxes, if a range can be estimated and is not included in Section A (SFFAS No. 7, par. 69).

Line 1—Enter the range amount of the estimated realizable value of pre-assessment work-in-process.

Column 1—Enter the low-range amount at the end of the current FY.

Column 2—Enter the high-range amount at the end of the current FY.
Appendix 4

Line 2—Enter the range amount of management's best estimate of unasserted claims for refunds.

Column 1—Enter the low-range amount at the end of the current FY.

Column 2—Enter the high-range amount at the end of the current FY.

Section C—Tax Gap
Enter amounts that relate to tax gap (SFFAS No. 7, par. 69.2), as described below.

Line 1—Enter the range amount of the estimated annual tax gap as a result of the federal government survey.

Column 1—Enter the low end of the estimated tax gap range for the current FY.

Column 2—Enter the high end of the estimated tax gap range for the current FY.

(If the tax gap is not a range, enter the amounts in column 2 only.)

Line 2—Enter the range amount of the estimated gross tax gap to be collected as a result of the federal government survey.

Column 1—Enter the low end of the estimated gross tax gap to be collected for the current FY.

Column 2—Enter the high end of the estimated gross tax gap to be collected for the current FY.

(If the gross tax gap is not a range, enter the amounts in column 2 only.)

Section D—Underreported Gross Tax Gap
Enter the percentage of the underreported gross tax gap for the current FY.

Line 1—Enter the percentage of the underreported gross tax gap for the current FY.

Section E—Estimates of Total Income Tax Expenditures (to be completed only by Treasury)
Enter amounts that relate to major tax expenditure estimates, such as National Defense; International Affairs; General Science, Space, and Technology; Energy; Natural Resources and Environment; Agriculture; etc. (SFFAS No. 52, par. 9).

Lines 1 through 5—Agency-entered descriptions. Enter descriptions of the major corporations and individuals income tax expenditure estimates.

Column 1—Enter the amounts that relate to the major corporations and individuals income tax expenditures for FY 2018.

Column 2—Enter the amounts that relate to the major corporations and individuals income tax expenditures for FY 2019.

Column 3—Enter the amounts that relate to the major corporations and individuals income tax expenditures for FY 2020.

Column 4—Enter the amounts that relate to the major corporations and individuals income tax expenditures for FY 2021.

Column 5—Enter the amounts that relate to the major corporations and individuals income tax expenditures for FY 2022.
Appendix 4

“Other Text Data” Tab

Section A
Provide information as it relates to taxes (SFFAS No. 7, pars. 67-69 & SFFAS No. 52, par. 10).

Line 1—Provide explicit definitions of the estimated amounts of the size of the tax gap (SFFAS No. 7, par. 69.2).

Line 2—Provide appropriate explanations of the limited reliability of the estimated amounts of the size of the tax gap (SFFAS No. 7, par. 69.2).

Line 3—Provide cross-references to the portions of the tax gap due from identified noncompliant taxpayers and importers (SFFAS No. 7, par. 69.2).

Line 4—Provide the estimates of the annual tax gap (amounts must specifically define whether it includes or excludes estimates of tax due on illegally earned revenue) (SFFAS No. 7, par. 69.2).

Line 5—Provide any amounts by which trust funds may be over- or under-funded in comparison with the requirements of law, if a range can be estimated (SFFAS No. 7, par. 67-4).

Line 6—Describe the general magnitude of tax expenditures and their impact on federal revenues during the fiscal year (SFFAS No. 52, par. 10).

Line 7—Provide the source in which the tax expenditure estimates were originally published, and how that information can be obtained (SFFAS No. 52, par. 10).

Note 2. Annual Revenues and Expenditures for Medicare and Social Security Trust Funds (SFFAS No. 17, par. 24) (to be completed only by the Department of Health and Human Services and the Social Security Administration)

“Agency Note”—Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, agency worksheet, etc.).

“Other Data Info” Tab

Section A—Revenues from the Public
Enter the following information for the latest available period.

Line 1—Enter the amount of payroll and benefit taxes from the public for HI in the first column, for SMI (Medicare Part B and Part D) in the second column, and for OASDI in the third column.

Line 2—Enter the amount of premiums from the public for HI in the first column, for SMI (Medicare Part B and Part D) in the second column, and for OASDI in the third column.

Line 3—Enter the amount of other taxes and fees from the public for HI in the first column, for SMI (Medicare Part B and Part D) in the second column, and for OASDI in the third column.

Line 4—Enter the amount of total revenues from the public for HI in the first column, for SMI (Medicare Part B and Part D) in the second column, and for OASDI in the third column.

Section B—Expenditures to the Public
Enter the following information for the latest available period.

Line 1—Enter the total amount of expenditures to the public for HI in the first column, for SMI (Medicare Part B and Part D) in the second column, and OASDI in the third column.
Appendix 4

Line 2—Enter the budget perspective net results (revenues from the public less expenditures to the public) for HI in the first column, for SMI (Medicare Part B and Part D) in the second column, and for OASDI in the third column.

Line 3—SSA only, enter the railroad transfer amount included in the total expenditures for OASDI in the third column.

Section C—Revenues from Other Government Accounts
Enter the following information for the latest available period.

Line 1—Enter the amount of transfers from other government accounts for HI in the first column, for SMI (Medicare Part B and Part D) in the second column, and for OASDI in the third column.

Line 2—Enter the amount of interest credits from other government accounts for HI in the first column, for SMI (Medicare Part B and Part D) in the second column, and for OASDI in the third column.

Line 3—Enter the total amount of revenues from other government accounts for HI in the first column, for SMI (Medicare Part B and Part D) in the second column, and for OASDI in the third column.

Section D—Net Results (Trust Fund)
Enter the following information for the latest available period.

Line 1—Enter the amount of the trust fund balance change (total revenues less expenditures to the public) for HI in the first column, for SMI (Medicare Part B and Part D) in the second column, and for OASDI in the third column.

Note 3. Social Security [SFFAS No. 17, par. 31 and 32 (1) and (2)] (to be completed only by the Social Security Administration)

“Agency Note”—Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, agency worksheet, etc.).

“Other Data Info” Tab

Section A—Ratio of Contributors to OASDI Beneficiaries

Column 1—Enter the ratio of the number of covered workers (contributors) to the number of OASDI beneficiaries (commonly called the “dependency ratio”) for the years indicated.

Section B—OASDI Income (Excluding Interest) and Expenditures

Column 1—Enter the amount of OASDI income (excluding interest) in dollars for the years indicated.

Column 2—Enter the amount of OASDI expenditures in dollars for the years indicated.

Section C—OASDI Income (Excluding Interest) and Expenditures as a Percentage of Taxable Payroll

Column 1—Enter the percentage of the estimated OASDI income (excluding interest) as a percentage of taxable payroll for the years indicated.

Column 2—Enter the percentage of the estimated OASDI expenditures as a percentage of taxable payroll for the years indicated.

Section D—OASDI Income (Excluding Interest) and Expenditures as a Percentage of Gross Domestic Product (GDP)
Appendix 4

Column 1—Enter the estimated OASDI income (excluding interest) as a percentage of the GDP for the years indicated.

Column 2—Enter the estimated OASDI expenditures as a percentage of the GDP for the years indicated.

Section E—Present Values of Estimated OASDI Expenditures in Excess of Income under Various Assumptions [SFFAS No. 17, par. 32 (4)]

Amounts for Section E must be provided with values of the low shortfall under the first (low) column and values of the high shortfall under the third (high) column.

Line 1—Enter the amount of the low cost average annual reduction in death rates in the first column, intermediate cost in the second column, and high cost in the third column for the years indicated.

Line 2—Enter the amount of the low cost total fertility rates in the first column, intermediate cost in the second column, and high cost in the third column for the years indicated.

Line 3—Enter the amount of the low cost real wage differential in the first column, intermediate cost in the second column, and high cost in the third column for the years indicated.

Line 4—Enter the amount of the low cost Consumer Price Index (CPI) change in the first column, intermediate cost in the second column, and high cost in the third column for the years indicated.

Line 5—Enter the amount of the low cost net immigration in the first column, intermediate cost in the second column, and high cost in the third column for the years indicated.

Line 6—Enter the amount of the low cost real interest rate in the first column, intermediate cost in the second column, and high cost in the third column for the years indicated.

Section F—Present Values of Estimated OASDI Expenditures in Excess of Income under Various Assumptions—Assumptions Used (Excluding Net Immigration) [SFFAS No. 17, par. 32 (4)]

Line 1—Enter the value of assumption used as low cost of average annual reduction in death rates in the first column, intermediate cost in the second column, and high cost in the third column.

Line 2—Enter the value of assumption used as low cost of real wage differential in the first column, intermediate cost in the second column, and high cost in the third column.

Line 3—Enter the value of assumption used as low cost of CPI change in the first column, intermediate cost in the second column, and high cost in the third column.

Line 4—Enter the value of assumption used as low cost of real interest rate in the first column, intermediate cost in the second column, and high cost in the third column.

Section G—Present Values of Estimated OASDI Expenditures in Excess of Income under Various Assumptions—Assumptions Used (Excluding Net Immigration) [SFFAS No. 17, par. 32 (4)]

Line 1—Enter the value of assumption used as low cost of total fertility rates in the first column, intermediate cost in the second column, and high cost in the third column.

Section H—Assumption Used for Net Immigration [SFFAS No. 17, par. 32 (4)]

Line 1—Enter the value of assumption used in Section E as low cost of net immigration in the first column, intermediate cost in the second column, and high cost in the third column.
Appendix 4

Section I—Present Values of Revenues and Cost of OASDI as of January 1 of the Current FY

Line 1—Enter the present value amount of revenues from the public (taxes) for OASDI of 75-year open group obligations as of January 1 of the current FY.

Line 2—Enter the present value amount of total costs to the public for OASDI of 75-year open group obligations as of January 1 of the current FY.

Line 3—Enter the present value amount for the OASDI Trust Fund of 75-year open group obligations as of January 1 of the current FY.

Section J—Present Values of OASDI Expenditures Less Tax and Premium Revenue as of January 1 of the Current FY

Line 1—Enter the amount of present value of future expenditures less future taxes and premiums for current participants through the infinite horizon as of January 1 of the current FY.

Line 2—Enter the amount of current trust fund through the infinite horizon as of January 1 of the current FY.

Line 3—Enter the amount of net obligations for future participants through the infinite horizon as of January 1 of the current FY.

Section K—Other Social Security Related Information

Enter the following additional information, in units, related to the Social Security demographic assumptions.

Line 1—Enter the approximate number of beneficiaries who were paid OASDI benefits at the end of the previous calendar year.

Line 2—Enter the current FY dollar level of the Social Security contribution and benefit base.

Section L—Other Social Security Information

Enter the following for the Social Security Trust Funds.

Line 1—Enter the percentage of taxable earnings employers and employees are required to pay to the OASDI Trust Fund.

Line 2—Enter the percentage of taxable earnings self-employed are required to pay to the OASDI Trust Fund.

Line 3—Enter the maximum percentage of OASDI benefits subject to taxation in years 1984 through 1993.

Line 4—Enter the maximum percentage of OASDI benefits subject to taxation in years after 1993.

“Other Text Data” Tab

Section A—OASDI Trust Fund Projections

Line 1—Indicate when the annual OASDI Trust Fund cost will first exceed the income excluding interest.

Line 2—Indicate the year the OASDI Trust Fund reserves are projected to be depleted.

Line 3—Indicate the year the OASI Trust Fund reserves are projected to be depleted.

Line 4—Indicate the year the DI Trust Fund reserves are projected to be depleted.
Appendix 4

Section B—OASDI Income (Excluding Interest) and Expenditures

Line 1—State the percent of scheduled benefits that the present tax rates would be sufficient to pay after OASDI Trust Fund reserve depletion.

Line 2—State the percent of scheduled benefits that the present tax rates would be sufficient to pay for OASDI in 2092.

Section C—OASDI Income (Excluding Interest) and Expenditures as a Percentage of Taxable Payroll

Line 1—Explain what happens with OASDI surpluses that occur prior to the first year expenditures exceed noninterest income.

Line 2—Describe what the government will need to do to meet its obligations to the OASDI Trust Fund.

Line 3—Indicate whether tax income will continue to flow into the OASDI Trust Fund when the trust fund’s assets are depleted.

Section L—Other Social Security Information

Line 1—Describe the statutory or other material changes affecting the OASDI Program, after the current calendar year, including those enacted between the calendar year-end and the date of the actuarial report, along with the implications thereof (SFFAS No. 17, par. 24). [Provide information about statutory or other material changes that occurred after calendar year-end through the date of the issuance of the agency’s audited Performance and Accountability Report (PAR).]

Note 4. Medicare [SFFAS No. 17, par. 31 and 32 (1) and (2)] (to be completed only by the Department of Health and Human Services)

“Agency Note”—Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, agency worksheet, etc.).

“Other Data Info” Tab

Section A—Total Medicare Expenditures and Noninterest Income as a Percentage of GDP [SFFAS No. 17, par. 31 and 32 (1)]

Column 1—Enter the percentage of the GDP for Medicare (HI and SMI—Medicare Part B and Part D) payroll taxes for the years indicated.

Column 2—Enter the percentage of the GDP for Medicare (HI and SMI—Medicare Part B and Part D) tax on benefits for the years indicated.

Column 3—Enter the percentage of the GDP for Medicare (HI and SMI—Medicare Part B and Part D) premiums, drug fees, and state transfers for the years indicated.

Column 4—Enter the percentage of the GDP for Medicare (HI and SMI—Medicare Part B and Part D) from general revenue transfers for the years indicated.

Column 5—Enter the percentage of the GDP for Medicare (HI and SMI—Medicare Part B and Part D) expenditures for the years indicated.
Appendix 4

Section B—Ratio of Contributors to HI Beneficiaries

Column 1—Enter the ratio of the number of covered workers (contributors) to the number of HI beneficiaries (commonly called the “dependency ratio”) for the years indicated.

Section C—HI Annual Income (Excluding Interest) and Expenditures

Column 1—Enter the amount of the actuarial estimates in dollars of HI annual income (excluding interest) for the years indicated.

Column 2—Enter the amount of the actuarial estimates in dollars of HI expenditures for the years indicated.

Section D—HI Income (Excluding Interest) and Expenditures as a Percentage of Taxable Payroll

Column 1—Enter the percentage of estimated HI annual income (excluding interest) as a percentage of taxable payroll for the years indicated.

Column 2—Enter the percentage of estimated HI expenditures as a percentage of taxable payroll for the years indicated.

Section E—HI Income (Excluding Interest) and Expenditures as a Percentage of GDP

Column 1—Enter the percentage of estimated HI annual income (excluding interest) as a percentage of the GDP for the years indicated.

Column 2—Enter the percentage of estimated HI expenditures as a percentage of the GDP for the years indicated.

Section F—Medicare Part B and Part D Premium, Drug Fee, and State Transfer Income and Expenditures

Column 1—Enter the amount of actuarial estimates of Medicare Part B and Part D premium income, Medicare Part B drug fees, and Medicare Part D state transfers in dollars for the years indicated.

Column 2—Enter the amount of actuarial estimates of expenditures in dollars of Medicare Part B and Part D for the years indicated.

Section G—Medicare Part B and Part D Premium, Drug Fee, and State Transfer Income and Expenditures as a Percentage of GDP

Column 1—Enter the percentage of the GDP for Medicare Part B and Part D premium income, Medicare Part B drug fees, and Medicare Part D state transfers for the years indicated.

Column 2—Enter the percentage of the GDP for expenditures of Medicare Part B and Part D for the years indicated.

Section H—Present Values of Estimated Medicare Part A (HI) Expenditures in Excess of Income under Various Assumptions [SFFAS No. 17, par. 32 (4)]

Amounts for Section H must be provided with values of the low shortfall under the first (low) column and values of the high shortfall under the third (high) column.

Line 1—Enter the present value amount of the low cost of average annual growth in health costs in the first column, intermediate cost in the second column, and high cost in the third column for the years indicated.

Line 2—Enter the present value amount of the low cost of total fertility rate in the first column, intermediate cost in the second column, and high cost in the third column for the years indicated.
Appendix 4

Line 3—Enter the present value amount of the low cost of real wage differential in the first column, intermediate cost in the second column, and high cost in the third column for the years indicated.

Line 4—Enter the present value amount of the low cost of CPI change in the first column, intermediate cost in the second column, and high cost in the third column for the years indicated.

Line 5—Enter the present value amount of the low cost of net immigration in the first column, intermediate cost in the second column, and high cost in the third column for the years indicated.

Line 6—Enter the present value amount of the low cost of real interest rate in the first column, intermediate cost in the second column, and high cost in the third column for the years indicated.

Section I—Assumption Used (Excluding Net Immigration) [SFFAS No. 17, par. 32 (4)]

Line 1—Enter the value of assumption used as low cost of average annual growth in health costs in the first column, intermediate cost in the second column, and high cost in the third column for the years indicated.

Line 2—Enter the value of assumption used as low cost of total fertility rate in the first column, intermediate cost in the second column, and high cost in the third column for the years indicated.

Line 3—Enter the value of assumption used as low cost of real wage differential in the first column, intermediate cost in the second column, and high cost in the third column for the years indicated.

Line 4—Enter the value of assumption used as low cost of CPI change in the first column, intermediate cost in the second column, and high cost in the third column for the years indicated.

Line 5—Enter the value of assumption used as low cost of real interest rate in the first column, intermediate cost in the second column, and high cost in the third column for the years indicated.

Section J—Assumption Used for Net Immigration [SFFAS No. 17, par. 32 (4)]

Line 1—Enter the value of assumption used in Section H as low cost of net immigration in the first column, intermediate cost in the second column, and high cost in the third column.

Section K—Present Values of Estimated Medicare Part B Expenditures in Excess of Income under Various Health Care Cost Growth Assumptions [SFFAS No. 17, par. 32 (4)]

Amounts for Section K must be provided with values of the low shortfall under the first (low) column and values of the high shortfall under the third (high) column.

Line 1—Enter the amount of low cost average annual growth in health costs in the first column, intermediate cost in the second column, and high cost in the third column for the years indicated.

Section L—Present Values of Estimated Medicare Part D Expenditures in Excess of Income under Various Health Care Cost Growth Assumptions [SFFAS No. 17, par. 32 (4)]

Amounts for Section L must be provided with values of the low shortfall under the first (low) column and values of the high shortfall under the third (high) column.

Line 1—Enter the amount of low cost average annual growth in health costs in the first column, intermediate cost in the second column, and high cost in the third column for the years indicated.

Section M—Present Values of Revenues and Cost of Medicare HI and Medicare Part B and Part D as of January 1 of the Current FY
Appendix 4

Line 1—Enter the amount of tax revenue from the public for 75-year open group obligations for Medicare HI as of January 1 of the current FY, in the first column, Medicare Part B in the second column, and Medicare Part D in the third column.

Line 2—Enter the amount of premiums, drug fees, and state transfers for 75-year open group obligations for Medicare HI as of January 1 of the current FY, in the first column, Medicare Part B in the second column, and Medicare Part D in the third column.

Line 3—Enter the amount of total costs to the public for 75-year open group obligations for Medicare HI as of January 1 of the current FY, in the first column, Medicare Part B in the second column, and Medicare Part D in the third column.

Line 4—Enter the amount of revenues from other government (such as General Fund transfers for SMI Parts B and D) accounts for 75-year open group obligations for Medicare HI as of January 1 of the current FY, in the first column, Medicare Part B in the second column, and Medicare Part D in the third column.

Line 5—Enter the amount of the trust fund for 75-year open group obligations for Medicare HI as of January 1 of the current FY, in the first column, Medicare Part B in the second column, and Medicare Part D in the third column.

Section N—Present Values of Medicare HI and Medicare Part B and Part D Expenditures Less Tax, Premium, and State Transfer Revenue as of January 1 of the Current FY, Through the Infinite Horizon

Line 1—Enter (in trillions of dollars) the amount of the present value of future expenditures less future taxes, premiums, and state transfers for current participants for Medicare HI as of January 1 of the current FY, in the first column, Medicare Part B in the second column, and Medicare Part D in the third column.

Line 2—Enter (in trillions of dollars) the amount of the current trust fund for Medicare HI as of January 1 of the current FY, in the first column, Medicare Part B in the second column, and Medicare Part D in the third column.

Line 3—Enter (in trillions of dollars) the amount of net obligations for future participants for Medicare HI as of January 1 of the current FY, in the first column, Medicare Part B in the second column, and Medicare Part D in the third column.

Section O—Other Medicare Information
Provide the following for the Medicare Trust Funds.

Line 1—Enter the percentage of earnings employers are required to pay to the HI Trust Fund.

Line 2—Enter the percentage of earnings employees are required to pay to the HI Trust Fund.

Line 3—Enter the percentage of earnings self-employed are required to pay to the HI Trust Fund.

Line 4—Enter the percentage of SMI program costs (Medicare Part B) financed by transfers from the General Fund of the Treasury.

Line 5—Enter the percentage of SMI program costs (Medicare Part D) financed by transfers from the General Fund of the Treasury.

Line 6—Enter the percentage of SMI program costs financed by monthly premiums from beneficiaries (Medicare Part B).

Line 7—Enter the percentage of SMI program costs financed by monthly premiums from beneficiaries (Medicare Part D).

Line 8—Enter the percentage of SMI program costs financed by state transfers (Medicare Part D).
Appendix 4

“Other Text Data” Tab

Section D—HI Income (Excluding Interest) and Expenditures as Percentage of Taxable Payroll

Line 1—Indicate the percent of scheduled benefits that the present tax rates would be sufficient to pay after Medicare (Part A) Trust Fund exhaustion.

Line 2—Indicate the percent of scheduled benefits that the present tax rates would be sufficient to pay for Medicare (Part A) in 2092.

Section O—Other Medicare Information

Line 1—Describe the statutory or other material changes affecting the Federal Hospital Insurance Program (Medicare Part A), after the current FY, including those enacted between the fiscal year-end and the date of the actuarial report, along with the implications thereof. Provide information about statutory or other material changes that occurred after the date of the agency’s Trustees Report and through the date of the agency’s audited PAR (SFFAS No. 17, par. 24).

Line 2—Describe the statutory or other material changes affecting the Federal Supplementary Medical Insurance Program (Medicare Part B), after the current FY, including those enacted between the fiscal year-end and the date of the actuarial report, along with the implications thereof. Provide information about statutory or other material changes that occurred after the date of the agency’s Trustees Report and through the date of the agency’s audited PAR (SFFAS No. 17, par. 24).

Line 3—Describe the statutory or other material changes affecting the Federal Supplementary Medical Insurance Program (Medicare Part D), after the current FY, including those enacted between the fiscal year-end and the date of the actuarial report, along with the implications thereof. Provide information about statutory or other material changes that occurred after the date of the agency’s Trustees Report and through the date of the agency’s audited PAR (SFFAS No. 17, par. 24).

Line 4—Enter the year that the Federal Hospital Insurance Program (Medicare Part A) Trust Fund is projected to be exhausted.

Note 5. Railroad Retirement [SFFAS No. 17, par. 32 (4)] (to be completed only by the Railroad Retirement Board)

“Agency Note”—Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, agency worksheet, etc.).

“Other Data Info” Tab

Section A—Present Values of Railroad Retirement Expenditures in Excess of Income under Various Assumptions [SFFAS No. 17, par. 32 (4)] (Inactive for FY 2018)

Line 1—Enter the present value of Railroad Retirement expenditures in excess of income under the low cost employment assumption in the first column, the present value under the middle cost employment assumption in the second column, and the present value under the high cost employment assumption in the third column for the years indicated.

Line 2—Enter the present value of Railroad Retirement expenditures in excess of income under the low cost interest rate assumption in the first column, the present value under the middle cost interest rate assumption in the second column, and the present value under the high cost interest rate assumption in the third column for the years indicated.

Section B—Present Values of Railroad Retirement Expenditures in Excess of Income under Various Assumptions—Assumptions Used [SFFAS No. 17, par. 32 (4)] (Inactive for FY 2018)
Appendix 4

Line 1—Enter the low cost employment assumption used to determine the present value of expenditures in excess of income in the first column, the middle cost employment assumption in the second column, and the high cost employment assumption in the third column for the years indicated.

Line 2—Enter the low cost interest rate assumption used to determine the present value of expenditures in excess of income in the first column, the middle cost interest rate assumption in the second column, and the high cost interest rate assumption in the third column for the years indicated.

Section C—Railroad Retirement Income (Excluding Interest and Financial Interchange Income) and Expenditures in Dollars (Inactive for FY 2018)

Column 1—Enter the amount of actuarial estimates in dollars of Railroad Retirement income (excluding interest and financial interchange income) for the years indicated.

Column 2—Enter the amount of actuarial estimates in dollars of Railroad Retirement expenditures for the years indicated.

Section D—Railroad Retirement Income (Excluding Interest and Financial Interchange Income) and Expenditures as a Percentage of Tier II Taxable Payroll (Inactive for FY 2018)

Column 1—Enter the Railroad Retirement income (excluding interest and financial interchange income) as a percentage of Tier II taxable payroll for the years indicated.

Column 2—Enter the Railroad Retirement expenditures estimated as a percentage of Tier II taxable payroll for the years indicated.

Section E—Railroad Retirement Program Assets and Financial Interchange Income from the Social Security Trust as of October 1, 2017

Line 1—Enter the amount of Railroad Retirement Program assets (mostly investments stated at market) as of October 1, 2017.

Line 2—Enter the amount of present value of the future estimated financial interchange income from the Social Security Trust as of October 1, 2017.

Section F—Other Railroad Retirement Assumptions Information (Inactive for FY 2018)

Line 1—Enter the estimated passenger service employment in 2017, based on the Railroad Retirement middle employment assumption.

Section G—Other Related Railroad Retirement Information (Inactive for FY 2018)

Line 1—Enter the annual percentage rate of decline in the employment base, excluding passenger service employment, based on the Railroad Retirement middle employment assumption.

“Other Text Data” Tab

Section E—Railroad Retirement Program Assets and Financial Interchange Income from the Social Security Trust as of October 1, 2017

Line 1—Describe the statutory or other material changes affecting the Railroad Retirement benefits program after the current FY, including those enacted between the fiscal year-end and the date of the actuarial report, along with the implications thereof (SFFAS No. 17, par. 24).
Note 6. Black Lung (Part C) [SFFAS No. 17, par. 31, 32 (1) and (2), and 32 (4)] (to be completed only by the Department of Labor)

“Agency Note”—Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, agency worksheet, etc.).

“Other Data Info” Tab

Section A—Income and Expenditures (Excluding Interest) of Black Lung Trust Fund (Inactive for FY 2018)

Column 1—Enter the estimated amount of total income of the Black Lung Trust Fund in constant (or inflation adjusted) dollars for the years indicated.

Column 2—Enter the estimated amount of total expenditures (excluding interest) in constant (or inflation adjusted) dollars of the Black Lung Trust Fund for the years indicated.

Section B—Estimated Black Lung Trust Fund Revenues and Expenditures

Line 1—Enter the amount of the estimated present value of future tax income for 25-year projections of the Black Lung Program for the year ended September 30, 2017.

Line 2—Enter the amount of the estimated present value of future expenditures for 25-year projections of the Black Lung Program for the year ended September 30, 2017.

Line 3—Enter the amount of total liabilities in excess of assets (trust fund net position deficit) as of September 30, 2018, for the Black Lung Program.

Section D—Other Black Lung Information Related to Outstanding Debt (Inactive for FY 2018)

Line 1—Enter the amount of the outstanding debt as of September 30, 2017, for the Black Lung Program.

Line 2—Enter the amount of excise tax revenues that were recognized for the year ended September 30, 2017, for the Black Lung Program.

Line 3—Enter the amount of benefit payments that were recognized for the year ended September 30, 2017, for the Black Lung Program.

Line 4—Enter the amount for interest expense that was recognized for the year ended September 30, 2017, for the Black Lung Program.

“Other Text Data” Tab

Section B—Estimated Black Lung Trust Fund Revenues and Expenditures

Line 1—Describe the statutory or other material changes affecting the Black Lung benefits program after the current FY, including those enacted between the fiscal year-end and the date of the report, along with the implications thereof (SFFAS No. 17, par. 24).
Note 7. Unemployment Insurance [SFFAS No. 17, pars. 31 & 32 (1) & (2)] (to be completed only by the Department of Labor)

“Agency Note”–Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, agency worksheet, etc.).

“Other Data Info” Tab

Section A—Estimated Unemployment Trust Fund Cash Inflows and Outflows under Three Economic Analyses (SFFAS No. 17, pars. 27 & 32) (Inactive for FY 2018)

Line 1—Enter the total amount of 10-year projections of cash inflows for the Unemployment Insurance Program in constant (or inflation-adjusted) dollars from 2018-2027, under expected economic conditions in the first column, Sensitivity Analysis 1 (higher rates of unemployment than expected) in the second column, and Sensitivity Analysis 2 (higher rates of unemployment than expected) in the third column.

Line 2—Enter the total amount of 10-year projections of cash outflows for the Unemployment Insurance Program in constant (or inflation-adjusted) dollars from 2018-2027, under expected economic conditions in the first column, Sensitivity Analysis 1 (higher rates of unemployment than expected) in the second column, and Sensitivity Analysis 2 (higher rates of unemployment than expected) in the third column.

Line 3—Enter the total amount of trust fund assets for the Unemployment Insurance Program as of September 30, 2017, in all three columns.

Section B—Unemployment Trust Fund Cash Inflows and Outflows Using Expected Economic Conditions (Inactive for FY 2018)

Column 1—Enter the amount of projected cash inflows of the Unemployment Insurance Program in constant (or inflation-adjusted) dollars for the years indicated, under the expected economic conditions.

Column 2—Enter the amount of projected cash outflows of the Unemployment Insurance Program in constant (or inflation-adjusted) dollars for the years indicated, under the expected economic conditions.

Section C—Unemployment Trust Fund Solvency as of the Current Fiscal Year-end [SFFAS No. 17, par. 27 (5)]

Column 1—Enter the ratio of the minimally solvent value of the current accumulated Unemployment Trust Fund balance at the end of FY 2018 for each state’s projected benefit payments based on the highest level of annual benefit payments experienced by that state over the last 20 years.

Column 2—Enter the ratio of the not minimally solvent value of the current accumulated Unemployment Trust Fund balance at the end of FY 2018 for each state based on the highest level of annual benefit payments experienced by that state over the last 20 years.

“Other Text Data” Tab

Section C—Unemployment Trust Fund Solvency as of the Current Fiscal Year-end

Line 1—Describe the statutory or other material changes affecting the Unemployment Insurance Program, after the current FY, including those enacted between the fiscal year-end and the date of the report, along with the implications thereof (SFFAS No. 17, par. 24).
Note 8. Stewardship Investments

“Agency Note”–Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, agency worksheet, etc.).

“Other Data Info” Tab

Section A—Investments in Non-Federal Physical Property (SFFAS No. 8, par. 87)

Lines 1 through 5—Enter the name of the major program or category of stewardship investments in non-federal physical property.

Line 6—Use this line for amounts not listed in lines 1 through 5.

Column 1—Enter the amount for the current FY.

Section B—Research and Development: Investments in Development (SFFAS No. 8, par. 100)

Lines 1 through 5—Enter the name of the major program or category of investments in development.

Line 6—Use this line for amounts not listed in lines 1 through 5.

Column 1—Enter the amount for the current FY.

Section C—Investments in Human Capital (SFFAS No. 8, par. 94)

Lines 1 through 5—Enter the name of the major program or category of investments in human capital.

Line 6—Use this line for amounts not listed in lines 1 through 5.

Column 1—Enter the amount for the current FY.

Section D—Research and Development: Investments in Basic Research (SFFAS No. 8, par. 100)

Lines 1 through 5—Enter the name of the major program or category of investments in basic research.

Line 6—Use this line for amounts not listed in lines 1 through 5.

Column 1—Enter the amount for the current FY.

Section E—Research and Development: Investments in Applied Research (SFFAS No. 8, par. 100)

Lines 1 through 5—Enter the name of the major program or category of investments in applied research.

Line 6—Use this line for amounts not listed in lines 1 through 5.

Column 1—Enter the amount for the current FY.

“Other Text Data” Tab

Section A—Investments in Non-Federal Physical Property (SFFAS No. 8, par. 87)

Line 1—Describe the federally-owned physical property transferred to state and local governments.
Appendix 4

Line 2—*Describe the major programs involving federal investments in non-federal physical property used in the “Other Data Info” tab.*

**Section B—Investments in Development**

Line 1—*Describe the major programs of federal investments in development used in the “Other Data Info” tab (SFFAS No. 8, par. 100).*

**Section C—Investments in Human Capital (SFFAS No. 8, par. 94)**

Line 1—*Describe the major education and training programs considered federal investments in human capital used in the “Other Data Info” tab.*

**Section D—Investments in Basic Research**

Line 1—*Describe the major programs of federal investments in basic research used in the “Other Data Info” tab (SFFAS No. 8, par. 100).*

**Section E—Investments in Applied Research**

Line 1—*Describe the major programs of federal investments in applied research used in the “Other Data Info” tab (SFFAS No. 8, par. 100).*

**Note 9. Deferred Maintenance and Repairs**

*Agency Note*—Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, agency worksheet, etc.). Enter the cost estimate to bring government-owned property to an acceptable condition (SFFAS No. 42, par. 16).

**“Other Data Info” Tab**

**Section A—Cost Estimate (SFFAS No. 42, par. 16)**

Enter the deferred maintenance cost estimate to bring government-owned property to an acceptable condition for the following.

Line 1—General property, plant, and equipment—*Enter the cost estimate for the current FY.*

Line 2—Heritage assets—*Enter the cost estimate for the current FY.*

Line 3—Stewardship land—*Enter the cost estimate for the current FY.*

**“Other Text Data” Tab**

**Section A—Cost Estimate (SFFAS No. 42, par. 16)**

Line 1—*Provide a description of what constitutes deferred maintenance and repairs.*

Line 2—*Provide a description of how deferred maintenance and repairs are measured.*

**Note 10. Unexpended Balances of Budget Authority (to be completed only by Fiscal Service) (Inactive for FY 2018)**

**“Other Data Info” Tab**
Section A—Unexpended Balances of Budget Authority

Line 1—Enter the amount of the total unobligated budget authority balance at the end of FY 2016.

Line 2—Enter the amount of the total obligated budget authority balance at the end of FY 2016.

Note 11. Tax Burden (to be completed only by Treasury)

“Agency Note”–Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, agency worksheet, etc.).

“Other Data Info” Tab
Enter amounts that relate to tax burden (SFFAS No. 7, par. 69.1), as described below.

Section A—Taxable Returns—Individual Income Tax Returns for Tax Year 2016

Line 1—Enter the amount in units for the number of taxable returns for individuals in the “under $15,000” adjusted gross income (AGI) level for tax year 2016 (SFFAS No. 7, par. 69.1).

Line 2—Enter the amount in units for the number of taxable returns for individuals in the “$15,000 under $30,000” AGI level for tax year 2016 (SFFAS No. 7, par. 69.1).

Line 3—Enter the amount in units for the number of taxable returns for individuals in the “$30,000 under $50,000” AGI level for tax year 2016 (SFFAS No. 7, par. 69.1).

Line 4—Enter the amount in units for the number of taxable returns for individuals in the “$50,000 under $100,000” AGI level for tax year 2016 (SFFAS No. 7, par. 69.1).

Line 5—Enter the amount in units for the number of taxable returns for individuals in the “$100,000 under $200,000” AGI level for tax year 2016 (SFFAS No. 7, par. 69.1).

Line 6—Enter the amount in units for the number of taxable returns for individuals in the “$200,000 under $500,000” AGI level for tax year 2016 (SFFAS No. 7, par. 69.1).

Line 7—Enter the amount in units for the number of taxable returns for individuals in the “$500,000 or more” AGI level for tax year 2016 (SFFAS No. 7, par. 69.1).


Enter the dollar value of AGI and the total income tax for individuals by the following AGI levels.

Line 1—Enter the dollar value of AGI for individuals in the “under $15,000” level for tax year 2016 in column 1; enter the dollar value of the total income tax for individuals in the “under $15,000” level for tax year 2015 in column 2 (SFFAS No. 7, par. 69.1).

Line 2—Enter the dollar value of AGI for individuals in the “$15,000 under $30,000” level for tax year 2016 in column 1; enter the dollar value of the total income tax for individuals in the “$15,000 under $30,000” level for tax year 2016 in column 2 (SFFAS No. 7, par. 69.1).

Line 3—Enter the dollar value of AGI for individuals in the “$30,000 under $50,000” level for tax year 2016 in column 1; enter the dollar value of the total income tax for individuals in the “$30,000 under $50,000” level for tax year 2016 in column 2 (SFFAS No. 7, par. 69.1).
Appendix 4

Line 4—Enter the dollar value of AGI for individuals in the “$50,000 under $100,000” level for tax year 2016 in column 1; enter the dollar value of the total income tax for individuals in the “$50,000 under $100,000” level for tax year 2016 in column 2 (SFFAS No. 7, par. 69.1).

Line 5—Enter the dollar value of AGI for individuals in the “$100,000 under $200,000” level for tax year 2016 in column 1; enter the dollar value of the total income tax for individuals in the “$100,000 under $200,000” level for tax year 2016 in column 2 (SFFAS No. 7, par. 69.1).

Line 6—Enter the dollar value of AGI for individuals in the “$200,000 under $500,000” level for tax year 2016 in column 1; enter the dollar value of the total income tax for individuals in the “$200,000 under $500,000” level for tax year 2016 in column 2 (SFFAS No. 7, par. 69.1).

Line 7—Enter the dollar value of AGI for individuals in the “$500,000 or more” level for tax year 2016 in column 1; enter the dollar value of the total income tax for individuals in the “$500,000 or more” level for tax year 2016 in column 2 (SFFAS No. 7, par. 69.1).

Section C—Individual Average AGI and Average Income Tax Information–Individual Income Tax Returns for Tax Year 2016

Enter the dollar value of average AGI per return and the average income tax per return for individuals by the following AGI levels.

Line 1—Enter the dollar value of the average AGI per return for individuals in the “under $15,000” level for tax year 2016 in column 1; enter the average income tax per return for individuals in the “under $15,000” level for tax year 2016 in column 2 (SFFAS No. 7, par. 69.1).

Line 2—Enter the dollar value of the average AGI per return for individuals in the “$15,000 under $30,000” level for tax year 2016 in column 1; enter the average income tax per return for individuals in the “$15,000 under $30,000” level for tax year 2016 in column 2 (SFFAS No. 7, par. 69.1).

Line 3—Enter the dollar value of the average AGI per return for individuals in the “$30,000 under $50,000” level for tax year 2016 in column 1; enter the average income tax per return for individuals in the “$30,000 under $50,000” level for tax year 2016 in column 2 (SFFAS No. 7, par. 69.1).

Line 4—Enter the dollar value of the average AGI per return for individuals in the “$50,000 under $100,000” level for tax year 2016 in column 1; enter the average income tax per return for individuals in the “$50,000 under $100,000” level for tax year 2016 in column 2 (SFFAS No. 7, par. 69.1).

Line 5—Enter the dollar value of the average AGI per return for individuals in the “$100,000 under $200,000” level for tax year 2016 in column 1; enter the average income tax per return for individuals in the “$100,000 under $200,000” level for tax year 2016 in column 2 (SFFAS No. 7, par. 69.1).

Line 6—Enter the dollar value of the average AGI per return for individuals in the “$200,000 under $500,000” level for tax year 2016 in column 1; enter the average income tax per return for individuals in the “$200,000 under $500,000” level for tax year 2016 in column 2 (SFFAS No. 7, par. 69.1).

Line 7—Enter the dollar value of the average AGI per return for individuals in the “$500,000 or more” level for tax year 2016 in column 1; enter the average income tax per return for individuals in the “$500,000 or more” level for tax year 2016 in column 2 (SFFAS No. 7, par. 69.1).

Section D—Income Tax as a Percentage of AGI–Individual Income Tax Returns for Tax Year 2016

Line 1—Enter the income tax as a percentage of AGI for individuals in the “under $15,000” level for tax year 2016 (SFFAS No. 7, par. 69.1).
Appendix 4

Line 2—Enter the income tax as a percentage of AGI for individuals in the “$15,000 under $30,000” level for tax year 2016 (SFFAS No. 7, par. 69.1).

Line 3—Enter the income tax as a percentage of AGI for individuals in the “$30,000 under $50,000” level for tax year 2016 (SFFAS No. 7, par. 69.1).

Line 4—Enter the income tax as a percentage of AGI for individuals in the “$50,000 under $100,000” level for tax year 2016 (SFFAS No. 7, par. 69.1).

Line 5—Enter the income tax as a percentage of AGI for individuals in the “$100,000 under $200,000” level for tax year 2016 (SFFAS No. 7, par. 69.1).

Line 6—Enter the income tax as a percentage of AGI for individuals in the “$200,000 under $500,000” level for tax year 2016 (SFFAS No. 7, par. 69.1).

Line 7—Enter the income tax as a percentage of AGI for individuals in the “$500,000 or more” level for tax year 2016 (SFFAS No. 7, par. 69.1).

Section E—Income Subject to Tax and Total Income Tax After Credits—Corporation Income Tax Returns for Tax Year 2015

Line 1—Enter the amount of income subject to tax for corporations in the “Zero assets” category for tax year 2015 in column 1 and enter the total income tax after credits for corporations in the “Zero assets” category for tax year 2015 in column 2 (SFFAS No. 7, par. 69.1).

Line 2—Enter the amount of income subject to tax for corporations in the “$1 under $500” category for tax year 2015 in column 1 and enter the total income tax after credits for corporations in the “$1 under $500” category for tax year 2015 in column 2 (SFFAS No. 7, par. 69.1).

Line 3—Enter the amount of income subject to tax for corporations in the “$500 under $1,000” category for tax year 2015 in column 1 and enter the total income tax after credits for corporations in the “$500 under $1,000” category for tax year 2015 in column 2 (SFFAS No. 7, par. 69.1).

Line 4—Enter the amount of income subject to tax for corporations in the “$1,000 under $5,000” category for tax year 2015 in column 1 and enter the total income tax after credits for corporations in the “$1,000 under $5,000” category for tax year 2015 in column 2 (SFFAS No. 7, par. 69.1).

Line 5—Enter the amount of income subject to tax for corporations in the “$5,000 under $10,000” category for tax year 2015 in column 1 and enter the total income tax after credits for corporations in the “$5,000 under $10,000” category for tax year 2015 in column 2 (SFFAS No. 7, par. 69.1).

Line 6—Enter the amount of income subject to tax for corporations in the “$10,000 under $25,000” category for tax year 2015 in column 1 and enter the total income tax after credits for corporations in the “$10,000 under $25,000” category for tax year 2015 in column 2 (SFFAS No. 7, par. 69.1).

Line 7—Enter the amount of income subject to tax for corporations in the “$25,000 under $50,000” category for tax year 2015 in column 1 and enter the total income tax after credits for corporations in the “$25,000 under $50,000” category for tax year 2015 in column 2 (SFFAS No. 7, par. 69.1).

Line 8—Enter the amount of income subject to tax for corporations in the “$50,000 under $100,000” category for tax year 2015 in column 1 and enter the total income tax after credits for corporations in the “$50,000 under $100,000” category for tax year 2015 in column 2 (SFFAS No. 7, par. 69.1).
Appendix 4

Line 9—Enter the amount of income subject to tax for corporations in the “$100,000 under $250,000” category for tax year 2015 in column 1 and enter the total income tax after credits for corporations in the “$100,000 under $250,000” category for tax year 2015 in column 2 (SFFAS No. 7, par. 69.1).

Line 10—Enter the amount of income subject to tax for corporations in the “$250,000 under $500,000” category for tax year 2015 in column 1 and enter the total income tax after credits for corporations in the “$250,000 under $500,000” category for tax year 2015 in column 2 (SFFAS No. 7, par. 69.1).

Line 11—Enter the amount of income subject to tax for corporations in the “$500,000 under $2,500,000” category for tax year 2015 in column 1 and enter the total income tax after credits for corporations in the “$500,000 under $2,500,000” category for tax year 2015 in column 2 (SFFAS No. 7, par. 69.1).

Line 12—Enter the amount of income subject to tax for corporations in the “$2,500,000 or more” category for tax year 2015 in column 1 and enter the total income tax after credits for corporations in the “$2,500,000 or more” category for tax year 2015 in column 2 (SFFAS No. 7, par. 69.1).

Section F—Percentage of Income Tax After Credits to Taxable Income—Corporation Income Tax Returns for Tax Year 2015

Line 1—Enter the percentage of income tax after credits to taxable income for corporations in the “Zero assets” category for tax year 2015 (SFFAS No. 7, par. 69.1).

Line 2—Enter the percentage of income tax after credits to taxable income for corporations in the “$1 under $500” category for tax year 2015 (SFFAS No. 7, par. 69.1).

Line 3—Enter the percentage of income tax after credits to taxable income for corporations in the “$500 under $1,000” category for tax year 2015 (SFFAS No. 7, par. 69.1).

Line 4—Enter the percentage of income tax after credits to taxable income for corporations in the “$1,000 under $5,000” category for tax year 2015 (SFFAS No. 7, par. 69.1).

Line 5—Enter the percentage of income tax after credits to taxable income for corporations in the “$5,000 under $10,000” category for tax year 2015 (SFFAS No. 7, par. 69.1).

Line 6—Enter the percentage of income tax after credits to taxable income for corporations in the “$10,000 under $25,000” category for tax year 2015 (SFFAS No. 7, par. 69.1).

Line 7—Enter the percentage of income tax after credits to taxable income for corporations in the “$25,000 under $50,000” category for tax year 2015 (SFFAS No. 7, par. 69.1).

Line 8—Enter the percentage of income tax after credits to taxable income for corporations in the “$50,000 under $100,000” category for tax year 2015 (SFFAS No. 7, par. 69.1).

Line 9—Enter the percentage of income tax after credits to taxable income for corporations in the “$100,000 under $250,000” category for tax year 2015 (SFFAS No. 7, par. 69.1).

Line 10—Enter the percentage of income tax after credits to taxable income for corporations in the “$250,000 under $500,000” category for tax year 2015 (SFFAS No. 7, par. 69.1).

Line 11—Enter the percentage of income tax after credits to taxable income for corporations in the “$500,000 under $2,500,000” category for tax year 2015 (SFFAS No. 7, par. 69.1).

Line 12—Enter the percentage of income tax after credits to taxable income for corporations in the “$2,500,000 or more” category for tax year 2015 (SFFAS No. 7, par. 69.1).
Appendix 4

Note 12. Other Information

“Agency Note”–Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, agency worksheet, etc.).

“Other Data Info” Tab

Section A
Enter amounts on the lines indicated below as they relate to taxes (to be completed only by Treasury).

Line 1—Enter the amount of the refundable portion of the additional Child Tax Credit for the current FY.
Line 2—Enter the amount of the Earned Income Tax Credit refunds for the current FY.
Line 3—Enter the amount of the Health Care Tax Credit for the current FY.
Line 4—Enter the amount of the Individual Alternative Minimum Tax (AMT) Credit for the current FY.
Line 5—Enter the amount of the First-Time Homebuyer Credit for the current FY.
Line 6—Enter the amount of the Corporate Alternative Minimum Tax (AMT) Credit for the current FY.
Line 7—Enter the amount of the American Opportunity Tax Credit for the current FY.
Line 8—Enter the amount of Making Work Pay Credit for the current FY.
Line 9—Enter the amount of Build America and Recovery Zone Bonds for the current FY.
Line 10—Enter the amount of the Qualified Zone Academy Bonds for the current FY.
Line 11—Enter the amount of the Qualified School Construction Bonds for the current FY.
Line 12—Enter the amount of the Qualified Energy Conservation Bonds for the current FY.
Line 13—Enter the amount of the New Clean Renewable Energy Bonds for the current FY.
Line 14—Enter the amount of the COBRA Credit for the current FY.
Line 15—Enter the amount of the Adoption Tax Credit for the current FY.
Line 16—Enter the amount of the Small Business Health Insurance Tax Credit for the current FY.
Line 17—Enter the amount of the Therapeutic Discovery Grants for the current FY.
Line 18—Enter the amount of the Premium Tax Credit for the current FY.
Line 19—Enter the amount of Cost Sharing Reduction for the current FY.
Line 20—Enter the amount not listed in lines above.
Appendix 4

“Other Text Data” Tab

Section A—This section pertains to Section A of the “Other Data Info” Tab

Line 1—Provide a description of line item(s) included in Section A Line 20 “Other.”

Note 13. Other Information (to be completed only by Fiscal Service)

“Agency Note”—Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, agency worksheet, etc.).

“Other Data Info” Tab

Section A—Other Information

The amounts to be input in this Note must be in agreement with the Schedules of Federal Debt, Federal Debt Held by the Public—Managed by Fiscal Service, covering the current FY.

Line 1—Enter the whole number amount of interest accrued by Treasury on debt held by the public at the end of the current FY.

Line 2—Enter the whole number amount of repayment of debt held by the public at the end of the current FY.

Line 3—Enter the net amortization amount of repayment of debt held by the public at the end of the current FY.

Line 4—Enter the whole number amount of borrowings from the public, which includes the original discount and original premium, at the end of the current FY.

Line 5—Enter the whole number amount of interest paid by Treasury on debt held by the public at the end of the current FY.

Note 15. Budget Deficit Reconciliation (All entities must complete Sections A and B)

The budget surplus (deficit) reported in the FR is based on the published Monthly Treasury Statement (MTS) as of September 30, which is compiled from federal agencies’ monthly reports (for example, Classification Transactions and Accountability (CTA), Statement of Transactions-SF 224, Statement of Accountability/Transactions-SF 1219/1220) to Treasury’s Central Accounting Reporting System (CARS).

This note allows FRD to validate the budget surplus (deficit) reported in the FR. Validation occurs across four sections to limit the reporting burden and level of effort for the agencies by leveraging reconciliations that the agencies already perform for net outlays to budget receipts and undistributed offsetting receipts. For additional assistance in completing this section, MTS pivot tables and instructions are available on the GFRS website.

“Other Data Info” Tab

Section A—Operating Revenue to Budget Receipts

This section is to be completed by all agencies (from MTS, Table 4); if there were no budget receipts, report 0.00.

Note: Operating revenue amounts in column heading, “Operating Revenue” for row headings 1 through 7 must reconcile to the same corresponding non-federal lines on the Reclassified Statement of Operations and Changes in Net Position (SOCNP), Line 8 must tie to non-federal earned revenue reported in the Reclassified Statement of Net Cost (SNC) for employee retirement contributions.
Appendix 4

Line 1—Individual income tax and tax withholdings.

Column 1—Enter the aggregate amount of the budget receipts reported in the “Current Fiscal Year to Date” column of the current-year September MTS Table 4 for the agency.

Column 2—Enter the amount for the revenue reported on the non-federal line on the Reclassified Statement of Operations and Changes in Net Position titled, “Individual income tax and tax withholdings.”

Column 3—Difference between the budget receipts vs. operating revenue on the Reclassified Statement of Operations and Changes in Net Position. This is a calculated column (Column 1 minus Column 2).

Column 4—Enter the amount for custodial collections transferred to the General Fund or receiving agency. Do not include non-entity collections transferred to the General Fund as these are non-budgetary transfers.

Column 5—Enter the amount for custodial collections received from the collecting agency. The total of this column must match the amount reported as federal other taxes and receipts with the General Fund or Expenditure Transfers-In of Financing Sources with the collection agency adjusted for any accruals.

Column 6—Adjusted difference. This is a calculated column (Column 3 plus Column 4 minus Column 5).

Line 2—Corporation income taxes.

Column 1—Enter the aggregate amount of the budget receipts reported in the “Current Fiscal Year to Date” column of the current-year September MTS Table 4 for the agency.

Column 2—Enter the amount for the revenue reported on the non-federal line on the Reclassified Statement of Operations and Changes in Net Position titled, “Corporation income taxes.”

Column 3—Difference between the budget receipts vs. operating revenue on the Reclassified Statement of Operations and Changes in Net Position. This is a calculated column (Column 1 minus Column 2).

Column 4—N/A.

Column 5—N/A.

Column 6—Adjusted difference. This is a calculated column (Column 3 plus Column 4 minus Column 5).

Line 3—Unemployment taxes.

Column 1—Enter the aggregate amount of the budget receipts reported in the “Current Fiscal Year to Date” column of the current-year September MTS Table 4 for the agency.

Column 2—Enter the amount for the revenue reported on the non-federal line on the Reclassified Statement of Operations and Changes in Net Position titled, “Unemployment taxes.”

Column 3—Difference between the budget receipts vs. operating revenue on the Reclassified Statement of Operations and Changes in Net Position. This is a calculated column (Column 1 minus Column 2).

Column 4—Enter the amount for custodial collections transferred to the General Fund or receiving agency. Do not include non-entity collections transferred to the General Fund as these are non-budgetary transfers.

Column 5—Enter the amount for custodial collections received from the collecting agency. The total of this column must match the amount reported as federal other taxes and receipts with the General Fund or Expenditure Transfers-In of Financing Sources with the collection agency adjusted for any accruals.

Column 6—Adjusted difference. This is a calculated column (Column 3 plus Column 4 minus Column 5).
Appendix 4

Line 4—Excise taxes.

Column 1—Enter the aggregate amount of the budget receipts reported in the “Current Fiscal Year to Date” column of the current-year September MTS Table 4 for the agency.

Column 2—Enter the amount for the revenue reported on the non-federal line on the Reclassified Statement of Operations and Changes in Net Position titled, “Excise taxes.”

Column 3—Difference between the budget receipts vs. operating revenue on the Reclassified Statement of Operations and Changes in Net Position. This is a calculated column (Column 1 minus Column 2).

Column 4—Enter the amount for custodial collections transferred to the General Fund or receiving agency. Do not include non-entity collections transferred to the General Fund as these are non-budgetary transfers.

Column 5—Enter the amount for custodial collections received from the collecting agency. The total of this column must match the amount reported as federal other taxes and receipts with the General Fund or Expenditure Transfers-In of Financing Sources with the collection agency adjusted for any accruals.

Column 6—Adjusted difference. This is a calculated column (Column 3 plus Column 4 minus Column 5).

Line 5—Estate and gift taxes.

Column 1—Enter the aggregate amount of the budget receipts reported in the “Current Fiscal Year to Date” column of the current-year September MTS Table 4 for the agency.

Column 2—Enter the amount for the revenue reported on the non-federal line on the Reclassified Statement of Operations and Changes in Net Position titled, “Estate and gift taxes.”

Column 3—Difference between the budget receipts vs. operating revenue on the Reclassified Statement of Operations and Changes in Net Position. This is a calculated column (Column 1 minus Column 2).

Column 4—N/A.

Column 5—N/A.

Column 6—Adjusted difference. This is a calculated column (Column 3 plus Column 4 minus Column 5).

Line 6—Custom duties.

Column 1—Enter the aggregate amount of the budget receipts reported in the “Current Fiscal Year to Date” column of the current-year September MTS Table 4 for the agency.

Column 2—Enter the amount for the revenue reported on the non-federal line on the Reclassified Statement of Operations and Changes in Net Position titled, “Customs duties.”

Column 3—Difference between the budget receipts vs. operating revenue on the Reclassified Statement of Operations and Changes in Net Position. This is a calculated column (Column 1 minus Column 2).

Column 4—Enter the amount for custodial collections transferred to the General Fund or receiving agency. Do not include non-entity collections transferred to the General Fund as these are non-budgetary transfers.

Column 5—Enter the amount for custodial collections received from the collecting agency. The total of this column must match the amount reported as federal other taxes and receipts with the General Fund or Expenditure Transfers-In of Financing Sources with the collection agency adjusted for any accruals.

Column 6—Adjusted difference. This is a calculated column (Column 3 plus Column 4 minus Column 5).
Appendix 4

Line 7—Other taxes and receipts (Non-federal).

Column 1—Enter the aggregate amount of the budget receipts reported in the “Current Fiscal Year to Date” column of the current-year September MTS Table 4 for the agency.

Column 2—Enter the amount for the revenue reported on the non-federal line on the Reclassified Statement of Operations and Changes in Net Position titled, “Other taxes and receipts.”

Column 3—Difference between the budget receipts vs. operating revenue on the Reclassified Statement of Operations and Changes in Net Position. This is a calculated column (Column 1 minus Column 2).

Column 4—Enter the amount for custodial collections transferred to the General Fund or receiving agency. Do not include non-entity collections transferred to the General Fund as these are non-budgetary transfers.

Column 5—Enter the amount for custodial collections received from the collecting agency. The total of this column must match the amount reported as federal other taxes and receipts with the General Fund or Expenditure Transfers-In of Financing Sources with the collection agency adjusted for any accruals.

Column 6—Adjusted difference. This is a calculated column (Column 3 plus Column 4 minus Column 5).

Line 8—Miscellaneous earned revenue.

Column 1—Enter the aggregate amount of the budget receipts reported in the “Current Fiscal Year to Date” column of the current-year September MTS Table 4 for the agency.

Column 2—Enter the amount for the the non-federal earned revenue for employee retirement contributions reported on the Statement of Net Cost.

Column 3—Difference between the budget receipts vs. earned revenue on the Statement of Net Cost. This is a calculated column (Column 1 minus Column 2).

Column 4—N/A.

Column 5—N/A.

Column 6—Adjusted difference. This is a calculated column (Column 3 plus Column 4 minus Column 5).

Section B—Net Outlays to Statement of Budgetary Resources

All entities that prepare their financial statements in accordance with FASAB standards must complete this section. Entities that prepare their financial statements in accordance with FASB standards must check the “No Data” box as they do not have a Statement of Budgetary Resources (SBR) to reconcile to MTS net outlays. In accordance with OMB Circular No. A-136 and SFFAS No. 7, agencies are required to reconcile budgetary net outlays (gross outlays less offsetting collections and distributed offsetting receipts) to their SBR. This should be accomplished through reconciling the current fiscal year to date net outlays reported in MTS Table 5 for September to budgetary net outlays in the SBR.

Line 1—Net Outlays (gross outlays less offsetting collections and distributed offsetting receipts).

Column 1—Enter the net outlays amount reported in the “Current Fiscal Year to Date” column of the current-year September MTS Table 5 for the agency.

Column 2—Enter the budgetary net outlay amount reported on the SBR for the agency. Do not include net outlays from non-budgetary credit reform financing accounts as these amounts are excluded from the budget deficit or surplus totals.

Column 3—Differences of net outlays amount between MTS on Table 5 vs. SBR for the agency. This is a calculated column (Column 1 minus Column 2).
Appendix 4

Section C—Earned Revenue to Undistributed Offsetting Receipts-Employer Share, Employee Retirement (to be completed by the Department of State, DOD, and OPM only)

Note: The revenue amounts entered in this section must agree with intragovernmental earned revenue reported in the Agency’s Performance Accountability Report (PAR) for employer contributions. The undistributed offsetting receipts amount entered for this section must agree to MTS Table 5 for Employer Share, Employee Retirement.

Line 1—Foreign Service Retirement and Disability Fund (Department of State only).

Column 1—Enter the aggregate undistributed offsetting receipts amount reported in the “Current Fiscal Year to Date” column of the current-year September MTS Table 5 for the agency.

Column 2—Enter the aggregate earned revenue amount reported on the agency’s PAR.

Column 3—Differences between undistributed receipts reported on MTS Table 5 vs. the earned revenue amount reported on the agency’s PAR. This is a calculated column (Column 1 minus Column 2).

Line 2—Military Retirement Fund (DOD only).

Column 1—Enter the aggregate undistributed offsetting receipts amount reported in the “Current Fiscal Year to Date” column of the current-year September MTS Table 5 for the agency.

Column 2—Enter the aggregate earned revenue amount reported on the agency’s PAR.

Column 3—Differences between undistributed receipts reported on MTS Table 5 vs. the earned revenue amount reported on your agency’s PAR. This is a calculated column (Column 1 minus Column 2).

Line 3—Retiree Health Care Fund (DOD only).

Column 1—Enter the aggregate undistributed offsetting receipts amount reported in the “Current Fiscal Year to Date” column of the current-year September MTS Table 5 for the agency.

Column 2—Enter the aggregate earned revenue amount reported on the agency’s PAR.

Column 3—Differences between undistributed receipts reported on MTS Table 5 vs. the earned revenue amount reported on your agency’s PAR. This is a calculated column (Column 1 minus Column 2).

Line 4—Civil Service Retirement and Disability Fund (OPM only).

Column 1—Enter the aggregate undistributed offsetting receipts amount reported in the “Current Fiscal Year to Date” column of the current-year September MTS Table 5 for the agency.

Column 2—Enter the aggregate earned revenue amount reported on the agency’s PAR.

Column 3—Differences between undistributed receipts reported on MTS Table 5 vs. the earned revenue amount reported on your agency’s PAR. This is a calculated column (Column 1 minus Column 2).

Section D—Operating Revenue to Undistributed Offsetting Receipts

Note: The operating revenue amounts entered in this section must agree with miscellaneous earned revenue reported on the Reclassified Statement of Operations and Changes in Net Position (SOCNP) or Statement of Custodial Activity (SCA). The undistributed offsetting receipts amount entered for this section must agree to MTS Table 5 for Rents and Royalties on the Outer Continental Shelf Lands, Spectrum Auction Proceeds, and Spectrum Relocation Activities.
Line 1—Rents and Royalties on the Outer Continental Shelf Lands (DOI only).

Column 1—Enter the aggregate undistributed offsetting receipts amount for rents and royalties on the Outer Continental Shelf Lands reported in the “Current Fiscal Year to Date” column of the current-year September MTS Table 5 for DOI.

Column 2—Enter the DOI rents and royalties revenue on the SCA.

Column 3—Differences between undistributed receipts for rents and royalties on the Outer Continental Shelf Lands reported on MTS Table 5 vs. the custodial revenue amount reported in the SCA. This is the calculated column (Column 1 minus Column 2).

Line 2—Spectrum Auction Proceeds.

Column 1—Enter the aggregate undistributed offsetting receipts amount for spectrum auction proceeds reported in the “Current Fiscal Year to Date” column of the current-year September MTS Table 5.

Column 2—Enter the spectrum auction proceeds revenue on the SOCNP or SCA.

Column 3—Differences between undistributed receipts for spectrum auction proceeds reported on MTS Table 5 vs. the revenue amount reported in the SOCNP or SCA. This is the calculated column (Column 1 minus Column 2).

Line 3—Spectrum Relocation Activities.

Column 1—Enter the aggregate undistributed offsetting receipts amount for spectrum relocation activities reported in the “Current Fiscal Year to Date” column of the current-year September MTS Table 5.

Column 2—Enter the spectrum relocation activities revenue on the SOCNP or SCA.

Column 3—Differences between undistributed receipts for spectrum relocation activities reported on MTS Table 5 vs. the revenue amount reported in the SOCNP or SCA. This is the calculated column (Column 1 minus Column 2).

“Other Text Data” Tab

Section A—This section pertains to Section A of the “Other Data Info” Tab

Line 1—For the collecting agencies, provide the Closing Package line in which the custodial transfer-out (disposition of collection) was recorded and the trading partner code.

Line 2—For the receiving agencies, provide the Closing Package line in which the custodial transfer-in/revenue was recorded and the trading partner code.

Line 3—Provide a detailed description of the differences including: Treasury account symbol, dollar amounts, a reference to where these amounts can be traced, and whether this difference will be resolved next FY.

Section B—This section pertains to Section B of the “Other Data Info” Tab

Line 1—Provide a detailed description of the differences including: Treasury account symbol, dollar amounts, a reference to where these amounts can be traced, and whether this difference will be resolved next FY.

Section C—This section pertains to Section C of the “Other Data Info” Tab

Line 1—Provide a cross-reference to intragovernmental earned revenue reported in PAR in the “Agency Notes” field.

Line 2—Provide a detailed description of the differences including: Treasury account symbol, dollar amounts, a reference to where these amounts can be traced, and whether this difference will be resolved next FY.
Section D—This section pertains to Section D of the “Other Data Info” Tab

Line 1—Provide a detailed description of the differences including: Treasury account symbol, dollar amounts, a reference to where these amounts can be traced, and whether this difference will be resolved next FY.

Note 16. Components of Direct Loan and Loan Guarantee Financing Account Activity

“Other Data Info” Tab

Section A—Components of Loans Receivable, Gross (Direct Loans/Defaulted Guaranteed Loans)—Current FY

Enter the current FY amounts that comprise the gross receivable loan activity (outstanding principal) for both direct loans and defaulted guarantee loans as detailed in the row headings below, which impacted the face value of loans outstanding, for the programs identified in the “Column Headings” tab as follows:

Column headings:

1. Federal Direct Student Loans (to be completed only by the Department of Education)
2. Electric Loans (to be completed only by the Department of Agriculture)
3. Rural Housing Service (to be completed only by the Department of Agriculture)
4. Federal Family Education Loan (to be completed only by the Department of Education)
5. Water and Environmental Loans (to be completed only by the Department of Agriculture)
6. Housing for the Elderly and Disabled (to be completed only by the Department of Housing and Urban Development)
7. Farm Loans (to be completed only by the Department of Agriculture)
8. Export-Import Bank Loans (to be completed only by the Export-Import Bank of the United States)
9. U.S. Agency for International Development (to be completed only by the U.S. Agency for International Development)
10. Housing and Urban Development (excluding Housing for the Elderly and Disabled) (to be completed only by the Department of Housing and Urban Development)
11. Telecommunication loans (to be completed only by the Department of Agriculture)
12. Food Aid (to be completed only the Department of Agriculture)
13.-17. Agency-entered programs (enter the name of major direct and defaulted guaranteed loan programs)
18. All other loans receivable
19. Total

For each program listed above enter the following:

Line 1—Enter the current FY beginning loans receivable (direct loans/defaulted guaranteed loans) gross amount. This amount must equal the prior FY total amount of the “Loans receivable, gross (direct loans/defaulted guaranteed loans)” column as reported in the “Line Items Notes” Tab of GFRS Note 04A, Module GF006.

Line 2—Enter the loans that were disbursed (for example, loans disbursed and defaulted guaranteed loans) during the current FY.

Line 3—Enter the loan repayments that were received during the current FY.

Line 4—Enter the loan losses that were recognized during the current FY.

Line 5—Enter the loan write-offs that were recognized during the current FY.

Line 6—Enter the interest that was capitalized (interest added to the loan principal) during the current FY.

Line 7—Enter the dividends that were capitalized (dividends added to the loan principal) during the current FY.

Line 8—Enter the amount of any other activity that affected gross loans receivable during the current FY not classified above. Provide a brief description of these amounts in the “Text Data” tab of this note.
Line 9—Loans receivable, gross—end of the year. This is a calculated line and is the sum of lines 1 through 8. This amount must equal the current FY total amount of “Loans receivable, gross (direct loans/defaulted guaranteed loans)” column as reported in the “Line Items Notes” Tab of GFRS Note 04A, Module GF006.

Section B—Components of Loan Guarantees, Gross—Current FY
Enter the current FY amounts for the activities below that are included with the Loan Guarantee Liability Balance.

Line 1—Enter the current FY gross guaranteed loans receivable amount at the beginning of the FY, which represents the beginning face value of gross guaranteed loans outstanding. This amount must equal the prior FY amount reported in the “Face Value of loans outstanding (total outstanding principal)” column of the “Other Notes Info” tab of GFRS Note 04B, Module GF006. (Inactive for FY 2018)

Line 2—Enter the loans that were disbursed (for example, loans made and securities purchased) during the current FY. (Inactive for FY 2018)

Line 3—Enter the loan repayments that were received during the current FY. (Inactive for FY 2018)

Line 4—Enter the current FY amount of any other loan guarantee activity, in whole dollars.

Line 5—Guaranteed loans, gross—end of the year. This is a calculated line and is the sum of lines 1 through 4. This amount must equal the current FY amount reported in the “Face Value of loans outstanding (total outstanding principal)” column of the “Other Notes Info” tab of GFRS Note 04B, Module GF006. (Inactive for FY 2018)

Line 6—Enter the current FY default claim payment amounts to lenders, in whole dollars.

Line 7—Enter the current FY fees received amount, in whole dollars.

Line 8—Enter the current FY sale proceeds on foreclosed property, in whole dollars.

Section C—Credit Reform Subsidy Reestimate Amounts, Loan Modifications, and Subsidy Expense (Income), in Whole Dollars (to be completed for all programs that provide direct loans or loan guarantees to non-federal entities and are subject to FCRA)

In line 1, enter any credit reform subsidy reestimate amounts (excluding subsidy income or loan modifications) that were components of Net Cost of Operations in whole dollars for the Current FY, and the Prior FY. All amounts in this section are being collected to explain differences between the Net Cost of Operations, Budget Deficit and Changes in the Cash balance. In line 2, enter the amount of the upward reestimates that were paid/transfered to a Financing Fund, in whole dollars for the Current FY and the Prior FY. In line 3, enter the amount of any downward reestimates that were paid from a Financing Fund and transferred to a General Fund Receipt Account for the Current FY and the Prior FY. If the agency does not accrue the subsidy reestimate, the total of lines 2 and 3 should equal line 1. If the agency does accrue, lines 2 and 3 will not equal line 1. However lines 2 and 3 of the Current FY should equal line 1 of the Prior FY. In lines 4 through 5, enter the loan modification amounts, and the total subsidy expense (income) (excluding reestimates and modifications) for new Direct Loans/Loan Guarantees, respectively, for the Current FY and the Prior FY. In line 6, enter the amount of any negative subsidy that was paid from the Financing Fund and transferred to the General Fund Receipt Account for the Current FY and the Prior FY.

Column headings:

1. Direct Loans (Current FY)
2. Direct Loans (Prior FY)
3. Loan Guarantees (Current FY)
4. Loan Guarantees (Prior FY)

For Direct Loans/Loan Guarantees enter the following data, in whole dollars in the applicable columns as indicated above:
Appendix 4

Line 1—Enter the Current-Year and Prior-Year credit reform subsidy reestimate amounts (excluding subsidy income or loan modifications), in whole dollars. If programs do not accrue, please enter zero.

Line 2—Enter the Current-Year, Prior-Year, and One Year Preceding the Prior FY subsidy income, in whole dollars. (Inactive for FY 2018)

Line 3—Enter the Current-Year and Prior-Year loan modification amounts, in whole dollars.

Line 4—Enter the Current-Year and Prior-Year upward reestimate amounts (paid/transferred to the Financing Fund), in whole dollars.

Line 5—Enter the Current-Year and Prior-Year downward reestimate amounts (paid/transferred to the General Fund Receipt Account), in whole dollars.

Line 6—Enter the Current-Year and Prior-Year total subsidy expense (income) (excluding reestimates and loan modifications) for new Direct Loans/Loan Guarantees, in whole dollars.

Line 7—Enter the Current-Year and Prior-Year negative subsidy amounts (paid/transferred to the General Fund Receipt Account), in whole dollars.

“Other Text Data” Tab

Line 1—Provide details regarding the programs reported in Section A that comprise amounts reported in the “All other loans receivable” column.

Line 2—Provide a detailed description of the amounts reported in Section A that comprise the “Other” line.

Line 3—Provide a detailed description of the amounts reported in Section B that comprise the “Other” line.

Line 4—Provide details regarding credit reform subsidy reestimates reported in Section C line 1, including a cross-reference to agency PAR.

Line 5—Provide details regarding the timing of the subsidy reestimate, including whether or not the agency’s programs accrue the subsidy reestimate at the end of the fiscal year or if they only record the subsidy reestimate expense (income). If multiple programs record the subsidy reestimates differently, please note the differences.

Line 6—Provide details regarding any loan modifications reported in Section C line 3, including a cross-reference to agency PAR.

Line 7—Provide details regarding any subsidy expense (income) as reported in Section C line 6, including a cross-reference to agency PAR.

Line 9—Provide any other relevant information pertaining to this note.

Note 17. Federal Oil and Gas Resources

“Other Data Info” Tab

Section A—Asset Value for Oil and Gas Proved Reserves–Offshore (SFFAS No. 38, pars. 15, 21)
Enter the asset value as of the current FY for the following commodities and types of oil and gas proved reserves from offshore regions.

Line 1—Enter the estimated value of petroleum royalties from the production of offshore federal oil proved reserves for oil and lease condensate for the current FY.
Appendix 4

Line 2—Enter the estimated value of petroleum royalties from the production of offshore federal gas proved reserves for natural gas and wet gas after lease separation for the current FY.

Lines 3 through 5—Agency-entered description. Enter the description for other types of offshore federal oil and gas proved reserves not included in lines 1 through 2 above. Enter the estimated value of petroleum royalties from the production of these other types of offshore proved reserves for the current FY.

Section B—Asset Value for Oil and Gas Proved Reserves—Onshore (SFFAS No. 38, pars. 15, 21)
Enter the asset value as of the current FY for the following commodities and types of oil and gas proved reserves from onshore regions.

Line 1—Enter the estimated value of petroleum royalties from the production of onshore federal oil proved reserves for oil and lease condensate for the current FY.

Line 2—Enter the estimated value of petroleum royalties from the production of onshore federal gas proved reserves for natural gas and wet gas after lease separation for the current FY.

Lines 3 through 5—Agency-entered description. Enter the description for other types of onshore federal oil and gas proved reserves not included in lines 1 through 2 above. Enter the estimated value of petroleum royalties from the production of these other types of onshore proved reserves for the current FY.

Section C—Quantity of Oil and Gas Proved Reserves—Offshore (SFFAS No. 38, par. 28e)
Enter the quantity amount as of the current FY for the following commodities and types of oil and gas proved reserves from offshore regions.

Line 1—Enter the quantity of offshore federal oil proved reserves for oil and lease condensate at the end of the current FY in the first column current FY.

Line 2—Enter the quantity of offshore federal gas proved reserves for natural gas and wet gas after lease separation at the end of the current FY.

Lines 3 through 5—Agency-entered description. Enter the description for other types of offshore federal oil and gas proved reserves not included in lines 1 through 2 above. Enter the quantity associated with these other types of offshore proved reserves at the end of the current FY.

Section D—Quantity of Oil and Gas Proved Reserves—Onshore (SFFAS No. 38, par. 28e)
Enter the quantity amount as of the current FY for the following commodities and types of oil and gas proved reserves from onshore regions.

Line 1—Enter the quantity of onshore federal oil proved reserves for oil and lease condensate at the end of the current FY.

Line 2—Enter the quantity of onshore federal gas proved reserves for natural gas and wet gas after lease separation at the end of the current FY.

Lines 3 through 5—Agency-entered description. Enter the description for other types of onshore federal oil and gas proved reserves not included in lines 1 through 2 above. Enter the quantity associated with these other types of onshore proved reserves at the end of the current FY.

Section E—Average of the Regional Average Prices for Oil and Gas Proved Reserves—Offshore (SFFAS No. 38, par. 28e)
Enter either the average of the Regional Average First Purchase Prices for oil proved reserves or the average of the Regional Average First Wellhead Prices for gas proved reserves, as applicable, for the current FY for the following commodities and types of oil and gas proved reserves from offshore regions.
Appendix 4

Line 1—Enter the average of the Regional Average First Purchase Prices for offshore federal oil proved reserves for oil and lease condensate for the current FY.

Line 2—Enter the average of the Regional Average First Wellhead Prices for the offshore federal gas proved reserves for natural gas and wet gas after lease separation for the current FY.

Lines 3 through 5—Agency-entered description. Enter the description for other types of offshore federal oil and gas proved reserves not included in lines 1 through 2 above. Enter either the average of the Regional Average First Purchase Prices associated with these other types of offshore oil proved reserves or the average of the Regional Average First Wellhead Prices associated with these other types of offshore gas proved reserves, as applicable, for the current FY.

Section F—Average of the Regional Average Prices for Oil and Gas Proved Reserves—Onshore (SFFAS No. 38, par. 28e)
Enter either the average of the Regional Average First Purchase Prices for oil proved reserves or the average of the Regional Average First Wellhead Prices for gas proved reserves, as applicable, for the current FY for the following commodities and types of oil and gas proved reserves from onshore regions.

Line 1—Enter the average of the Regional Average First Purchase Prices for onshore federal oil proved reserves for oil and lease condensate for the current FY.

Line 2—Enter the average of the Regional Average First Wellhead Prices for the onshore federal gas proved reserves for natural gas and wet gas after lease separation for the current FY.

Lines 3 through 5—Agency-entered description. Enter the description for other types of onshore federal oil and gas proved reserves not included in lines 1 through 2 above. Enter either the average of the Regional Average First Purchase Prices associated with these other types of onshore oil proved reserves or the average of the Regional Average First Wellhead Prices associated with these other types of onshore gas proved reserves, as applicable, for the current FY.

Section G—Average Royalty Rate for Oil and Gas Proved Reserves—Offshore (SFFAS No. 38, par. 28e)
Enter the average royalty rate for the current FY for the following commodities and types of oil and gas proved reserves from offshore regions.

Line 1—Enter the average royalty rate for offshore federal oil proved reserves for oil and lease condensate for the current FY.

Line 2—Enter the average royalty rate for offshore federal gas proved reserves for natural gas and wet gas after lease separation for the current FY.

Lines 3 through 5—Agency-entered description. Enter the description for other types of offshore federal oil and gas proved reserves not included in lines 1 through 2 above. Enter the average royalty rates associated with these other types of offshore oil or gas proved reserves for the current FY.

Section H—Average Royalty Rate for Oil and Gas Proved Reserves—Onshore (SFFAS No. 38, par. 28e)
Enter the average royalty rate for the current FY for the following commodities and types of oil and gas proved reserves from onshore regions.

Line 1—Enter the average royalty rate for onshore federal oil proved reserves for oil and lease condensate for the current FY.

Line 2—Enter the average royalty rate for onshore federal gas proved reserves for natural gas and wet gas after lease separation for the current FY.
Appendix 4

Lines 3 through 5—Agency-entered description. Enter the description for other types of onshore federal oil and gas proved reserves not included in lines 1 through 2 above. Enter the average royalty rates associated with these other types of onshore oil or gas proved reserves for the current FY.

Section I—Quantity of Gulf of Mexico Proved Reserves—Royalty Relief Provisions (SFFAS No. 38, par. 28h)
Enter the quantity as of the current FY for the following commodities and types of oil and gas proved reserves from the Gulf of Mexico that are not reflected in sections C and D listed above because they are estimated to be producible royalty free under various royalty relief provisions.

Line 1—Enter the quantity of federal Gulf of Mexico oil proved reserves that are estimated to be producible royalty free for oil and lease condensate at the end of the current FY.

Line 2—Enter the quantity of federal Gulf of Mexico gas proved reserves that are estimated to be producible royalty free for natural gas and wet gas after lease separation at the end of the current FY.

Lines 3 through 5—Agency-entered description. Enter the description for other types of federal Gulf of Mexico oil and gas proved reserves that are estimated to be producible royalty free and not included in lines 1 through 2 above. Enter the quantity associated with these other types of Gulf of Mexico oil or gas proved reserves that are estimated to be producible royalty free at the end of the current FY.

Section J—Net Present Value of Gulf of Mexico Proved Reserves—Royalty Relief Provisions (SFFAS No. 38, par. 28h)
Enter the net present value of the royalty value of the royalty-free proved reserves volumes in the Gulf of Mexico as of the current FY for the following commodities and types of oil and gas proved reserves.

Line 1—Enter the estimated value of the royalty free proved reserved volumes in the Gulf of Mexico for the current FY.

“Other Text Data” Tab

Provide the following information as it relates to inventory by each category (SFFAS No. 38, par. 29).

Line 1—Provide a concise statement explaining the nature and valuation (for example, measurement method, significant assumptions, etc.) of federal oil and gas resources.

Line 2—Describe any significant changes in the estimation methodology, including the underlying assumptions.

Line 3—Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.

Note 18. Federal Natural Resources (Other than Oil and Gas)

“Other Data Info” Tab

Section A—Asset Value for Federal Natural Resources (Other than Oil and Gas) (SFFAS Technical Bulletin 2011-1, pars. 17-19)
Enter the asset value as of the current FY of the estimated royalties and other revenue for federal natural resources other than oil and gas that are (1) under long-term lease, long-term contract, or other long-term agreement and (2) a range can be estimated as of the reporting date.

Line 1—Enter the estimated value of federal coal royalties for the current FY.

Line 2—Agency-entered description. Enter the description for other types of federal natural resources not included in line 1 above. Enter the estimated value associated with these other federal natural resources for the current FY.
Appendix 4

Section B—Annual Rent Payment Rate for Federal Natural Resources (Other than Oil and Gas) (SFFAS Technical Bulletin 2011-1 par. 27b)
Enter the annual rent payment rate per acre, if any that is stipulated in lease agreements for federal natural resources (other than oil and gas).

Line 1—Enter the annual rent payment per acre that is stipulated in lease agreements for federal coal resources for the current FY.

Lines 2 through 8—Agency-entered description. Enter the description for other types of federal natural resources not included in line 1 above. Enter the annual rent payment per acre, if any, that is stipulated in lease agreements associated with these other federal natural resources for the current FY.

Section C—Royalty Rate for Federal Natural Resources (Other than Oil and Gas) (SFFAS Technical Bulletin 2011-1 par. 27b)
For the following categories, enter the royalty rate that is stipulated in lease agreements for federal natural resources (other than oil and gas).

Line 1—Enter the royalty rate for surface-mining methods that is stipulated in lease agreements for federal coal resources for the current FY.

Line 2—Enter the royalty rate for underground mining that is stipulated in lease agreements for federal coal resources for the current FY.

Lines 3 through 8—Agency-entered description. Enter the description for other types of federal natural resources not included in lines 1 through 2 above. Enter the royalty rate that is stipulated in lease agreements associated with these other federal natural resources for the current FY.

“Other Text Data” Tab
Provide the following information as it relates to federal natural resources, other than oil and gas, by type of resource (Technical Bulletin 2011-1, pars. 27 & 29a).

Line 1—Provide a concise statement explaining the nature and valuation (for example, measurement method, significant assumptions) of federal natural resources other than oil and gas. Also provide information related to significant federal natural resources (other than oil and gas) that were not required to be reported per Technical Bulletin 2011-1 and explain why they were not reported.

Line 2—Describe any significant changes in the estimation methodology, including the underlying assumptions.

Line 3—Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.

Note 19. Criminal Restitution (Inactive for FY 2018)

“Other Data Info” Tab
Enter the following information for criminal restitution owed to the agency for the current FY. For the following sections, a criminal restitution order is defined as the Judgment in a Criminal Case schedule that lists when a federal agency is a payee and the amount of restitution ordered.

Section A—Number of Criminal Restitution Orders

Line 1—Enter the number of criminal restitution orders monitored by the agency for the current FY.

Section B—Criminal Restitution Supplemental Information

Line 1—Enter the gross dollar amount of criminal restitution orders monitored by the agency for the current FY.
Appendix 4

Line 2—Enter the estimate of the net realizable value determined to be collectible for criminal restitution orders monitored by the agency for the current FY.

“Other Text Data” Tab

Section B—Criminal Restitution Supplemental Information

Line 1—For criminal restitution orders being monitored, provide the source of the case information (for example, PACER) and a brief description of the agency’s procedures for tracking the case information.

Line 2—Provide whether the agency has the authority to retain and use the collections of criminal restitution. If so, provide a brief description of the agency’s procedures for and accounting treatment of the collections.

Line 3—Provide whether the agency discloses any information concerning criminal restitution in the agency financial report. If so, specify where in the financial report this information can be found.
Appendix 5a

Federal Trading Partner Codes for the Governmentwide Financial Report System (GFRS) and the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS)

The following crosswalk provides Financial Reporting Entity (FR Entity) codes used for GFRS. They are used as the federal trading partner codes requirement for GFRS. Additionally, the codes are used for GTAS and for other entities. The codes are used to facilitate the preparation of the Financial Report of the United States Government (FR).

The crosswalk also provides Agency Identifiers (AID) used for GTAS. The following codes must be used when reporting trading partners in GTAS by Trading Partner AID (TPAID) only. When reporting by both TPAID and Trading Partner Main Account (TPMA), the AID from the Treasury Account Symbol (TAS) should be used (for example, TAS 020 0310 000). This TAS has an AID of 020 (Treasury) yet has an FR Entity of 7000 (Department of Homeland Security). If you are using the TPAID and TPMA, you would need to choose 020 0310, which is the TAS fund family you are trading with. If you are using only the Trading Partner AID, you would need to choose the AID of the agency you are trading with, which is 070 for FR Entity 7000.

TPMA is required for reporting TAS that has a Beginning Period of Availability (BPOA) of FY 2015 or later. Beginning in FY 2019, all TAS will be required to report TPMA.

Refer to the below table as reference:

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<th>If reporting Trading Partner AID only:</th>
<th>If reporting Trading Partner AID and Trading Partner Main:</th>
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Definitions of Key Terms:

Financial Reporting Entity (FR Entity)–Four-digit code representing individual entities in both GFRS and GTAS that denotes reporting responsibility for agency financial statements, Adjusted Trial Balance (ATB) data, Material Difference Explanations in GTAS, and the Closing Package submissions in GFRS.

Agency Identifier (AID)–Three-digit code of the component TAS format. The code is assigned based on the language in the legislation that established the TAS. AID does not necessarily indicate reporting agency responsibility, which is denoted by FR Entity.

Some agencies are appropriated and responsible for a TAS that has various AIDs. This means that there is not a singular AID for each agency. For example, the Department of the Treasury and the Department of State both report and incorporate TASs with an AID of 011 (Executive Office of the President) in their financial statements. Agencies that have activity with the Military Sales Fund should report the Security Assistance Accounts (AID 937, FR Entity 1137) as the trading partner.

On the GTAS website under “Quick Links” is the most recent list of AID TP FR Entities.

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<th>FR Entity</th>
<th>Agency Identifier</th>
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Appendix 5a

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*The Department of Defense (DOD) trading partner code “DE00” in GFRS includes the Department of the Air Force, Department of the Army, Department of the Navy, the Defense agencies, and the U.S. Army Corps of Engineers.

**These agencies, in addition to significant agencies, are required to explain and certify quarterly material intragovernmental differences or are required to have IGT scorecards prepared.
Determination of Consolidation Entity included in the governmentwide General Purpose Federal Financial Reports (GPFFR), Disclosure Entity included in the governmentwide GPFFR, or Related Party for the Governmentwide Financial Report System (GFRS) and the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS)

For fiscal year (FY) 2018, agencies should report information based on the Statements of Federal Financial Accounting Standards (SFFAS) No. 47 determination. SFFAS No. 47 determinations have been available for agency review on multiple websites over the last year (SFFAS No. 47 Q&A). SFFAS No. 47 Agency Determinations (sections 5-7) is the published version. This information will be used to report Appendix A: Reporting Entity of the Financial Report of the United States Government (FR) for FY 2018. Appendix A lists the organizations and agencies (entities) included in the consolidated reporting entity of the U.S. Government for the Financial Report (FR), as well as some entities not included in the reporting entity. The Statement of Federal Financial Accounting Concept (SFFAC) 2, Entity and Display from the Federal Accounting Standards Advisory Board (FASAB) provides criteria for determining which entities are included in Appendix A: Reporting Entity. The SFFAS No. 47 Working Group will continue to address the Determination Discrepancy/Not Submitted a Survey category outlined in SFFAS No. 47 Agency Determinations (section 9).

An agency with the determination of consolidated will provide financial information in GTAS, unless other means are determined for financial reporting. This data will flow to the face of the governmentwide statements presented in the FR.

Agencies with a determination of disclosure or related party will continue to report Treasury Accounting Symbols (TAS), if applicable, but when utilizing the disclosure or related party TAS, transactions must be processed as non-federal (N). This information is reported by the consolidation entities and is not a direct report by the disclosure or related party. Therefore, if the agency has a relationship with a disclosure entity included in the governmentwide GPFFR or related party, make sure to report the federal or non-federal designation as non-federal. Financial information for disclosure entities and related party entities, if available, will be provided in GFRS Note 30, Disclosures and Related Parties.

Consolidation Entities

- **Consolidation Entity included in the governmentwide GPFFR**—is an organization that should be consolidated in the financial statements based on the assessment “(a) that it is financed through taxes and other non-exchange revenues (b) that it is governed by the Congress and/or the President (c) that it imposes or may impose risks and rewards to the federal government and (d) that it provides goods and services on a non-market basis.” It would also include organizations that would result in misleading or incomplete financial statements if excluded.

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|      |     |                               | Federal Prison Industries, Inc (Unicor)  
| 1601 | 016 | Department of Labor | Department of Labor  
| 1900 | 019 | Department of State | Department of State  
| 1400 | 014 | Department of the Interior | Department of the Interior  
| 2000 | 020 | Department of the Treasury | Department of the Treasury  
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| 3600 | 036 | Department of Veterans Affairs | Department of Veterans Affairs  
| 9552 | 254, 349 | District of Columbia Courts | District of Columbia Courts  
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| 1100 | 011 | Executive Office of the President | Executive Office of the President  
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<tr>
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<td>Capitol Police</td>
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<td>1133</td>
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<td>9538</td>
<td>345</td>
<td>United States Court of Appeals for Veterans Claims</td>
<td>United States Court of Appeals for Veterans Claims</td>
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<tr>
<td>9539</td>
<td>456</td>
<td>United States Holocaust Memorial Museum</td>
<td>United States Holocaust Memorial Museum</td>
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<tr>
<td>9540</td>
<td>458</td>
<td>United States Institute of Peace</td>
<td>United States Institute of Peace</td>
<td></td>
</tr>
<tr>
<td>4838</td>
<td>376</td>
<td>United States Interagency Council on Homelessness</td>
<td>United States Interagency Council on Homelessness</td>
<td></td>
</tr>
</tbody>
</table>
## Disclosure Entities

- **Disclosure Entity included in the governmentwide GPFFR**—is an organization with a greater degree of autonomy with the federal government than a consolidation entity included in the governmentwide GPFFR.

### Disclosure Entities Table

<table>
<thead>
<tr>
<th>FR Entity #</th>
<th>Agency Identifier</th>
<th>FR Entity</th>
<th>Reporting Agency</th>
</tr>
</thead>
<tbody>
<tr>
<td>9554</td>
<td>514</td>
<td>Broadcasting Board of Governors</td>
<td>Middle East Broadcasting Network</td>
</tr>
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<td></td>
<td></td>
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<td>Radio Free Asia</td>
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<td></td>
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<td></td>
<td>Radio Free Europe/Radio Liberty</td>
</tr>
<tr>
<td>DE00</td>
<td>017, 021, 057, 096, 097</td>
<td>Department of Defense</td>
<td>Aerospace</td>
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<td></td>
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<td>Arroyo Center</td>
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<td>Lincoln Laboratory</td>
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<td>Project Air Force</td>
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</tr>
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<td></td>
<td></td>
<td>Center for Naval Analyses</td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>Institute for Defense Analysis (IDA) Systems and Analysis Center</td>
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<td>MITRE National Security Engineering Center</td>
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<td>National Defense Research Institute</td>
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<td>Institute for Defense Analysis Communication &amp; Computing Center</td>
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<td>Nonappropriated Fund Instrumentalities</td>
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<tr>
<td>9100</td>
<td>091</td>
<td>Department of Education</td>
<td>Gallaudet University</td>
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<td>2000</td>
<td>020</td>
<td>Department of the Treasury</td>
<td>Corporation for Public Broadcasting</td>
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<td></td>
<td>Corporation for Travel Promotion</td>
</tr>
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<td></td>
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<td></td>
<td>Federal Home Loan Mortgage Corp (Freddie Mac)</td>
</tr>
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<td></td>
<td></td>
<td></td>
<td>Federal National Mortgage Association (Fannie Mae)</td>
</tr>
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<td></td>
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<td></td>
<td>Federal Reserve System</td>
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<td></td>
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<td>Securities Investor Protection Corporation</td>
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<td>Institute of American Indian and Alaska Native Culture and Arts Development</td>
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<td></td>
<td>International Monetary Programs</td>
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<td></td>
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<td>Legal Services Corporation</td>
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</table>
### Related Party

**Related Party**—is an organization considered to be a related party in the GPFFR if the existing relationship or one party to the existing relationship, and has the ability to exercise significant influence over the other party’s policy decisions.

<table>
<thead>
<tr>
<th>FR Entity</th>
<th>Agency Identifier</th>
<th>FR Entity</th>
<th>Reporting Agency</th>
</tr>
</thead>
<tbody>
<tr>
<td>1400</td>
<td>014</td>
<td>Department of the Interior</td>
<td>The National Park Foundation</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>The National Fish and Wildlife Foundation</td>
</tr>
<tr>
<td>8300</td>
<td>083</td>
<td>Export-Import Bank of the United States</td>
<td>Private Export Funding Corporation</td>
</tr>
<tr>
<td>9566</td>
<td>537</td>
<td>Federal Housing Finance Agency</td>
<td>Federal Home Loan Banks</td>
</tr>
</tbody>
</table>

* These entities are currently in the Budget of the United States Government but have no financial operations.

** These entities are no longer active and have either returned all remaining fund balances to Treasury during fiscal year 2017 or have remaining fund balances pending final return to Treasury as of September 30, 2017.
Appendix 6

Reciprocal Categories Crosswalk to Financial Statements

The chart below lists the Intragovernmental Transaction (IGT) categories with their corresponding reciprocal categories that agencies use to prepare the Closing Package financial statements. These IGT categories depict the financial statement line items contained in the Closing Package financial statements and are shown by reciprocal category numbers. The first column titled “IGT Category Name,” refers to the type of authoritative sources, and the second column titled “Financial Statement,” refers to the Closing Package financial statement to which the category relates. These categories assist agencies in reclassifying the federal line items to the proper Closing Package line items. Additionally, these categories facilitate eliminations and analysis of all reciprocal category data at the governmentwide level. Categories 29–48 contain all line items that reciprocate with the General Fund of the U.S. Government or are non-reciprocating.

BS = Balance Sheet; SNC = Statement of Net Cost; SOCNP = Statement of Operations and Changes in Net Position

<table>
<thead>
<tr>
<th>IGT Category Name</th>
<th>Financial Statement</th>
<th>Reciprocal Category</th>
<th>Agency 1</th>
<th>Agency 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fiduciary Transactions—Investment and Borrowings</td>
<td>BS</td>
<td>01</td>
<td>Federal investments</td>
<td>Federal debt</td>
</tr>
<tr>
<td></td>
<td>BS</td>
<td>02</td>
<td>Interest receivable-investments</td>
<td>Interest payable-debt</td>
</tr>
<tr>
<td></td>
<td>SNC/SOCNP</td>
<td>03</td>
<td>Federal securities interest revenue including associated gains and losses (exchange) Federal securities interest revenue including associated gains and losses (non-exchange)</td>
<td>Federal securities interest expense</td>
</tr>
<tr>
<td></td>
<td>BS</td>
<td>04</td>
<td>Interest payable—loans and not otherwise classified</td>
<td>Interest receivable—loans and not otherwise classified</td>
</tr>
<tr>
<td></td>
<td>SNC/SOCNP</td>
<td>05</td>
<td>Borrowing and other interest expense</td>
<td>Borrowing and other interest revenue (exchange) Borrowing and other interest revenue (non-exchange)</td>
</tr>
<tr>
<td></td>
<td>SNC</td>
<td>06</td>
<td>Borrowing gains or losses</td>
<td>Borrowing gains or losses</td>
</tr>
<tr>
<td></td>
<td>BS</td>
<td>17</td>
<td>Loans payable</td>
<td>Loans receivable</td>
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</table>

**Benefiting Agency**

<table>
<thead>
<tr>
<th>IGT Category Name</th>
<th>Financial Statement</th>
<th>Reciprocal Category</th>
<th>Agency 1</th>
<th>Agency 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>Benefit Transactions—DOL &amp; OPM</td>
<td>BS</td>
<td>21</td>
<td>Benefit program contributions payable</td>
<td>Benefit program contributions receivable</td>
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<tr>
<td></td>
<td>SNC/SOCNP</td>
<td>25</td>
<td>Imputed costs/Imputed financing sources</td>
<td>N/A</td>
</tr>
<tr>
<td></td>
<td>SNC/SOCNP</td>
<td>26</td>
<td>Benefit program costs</td>
<td>Benefit program revenue (exchange) Benefit program revenue (non-exchange)</td>
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</table>

**Receiving Agency**

<table>
<thead>
<tr>
<th>IGT Category Name</th>
<th>Financial Statement</th>
<th>Reciprocal Category</th>
<th>Agency 1</th>
<th>Agency 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>Buy/Sell Transactions</td>
<td>BS</td>
<td>22</td>
<td>Accounts payable</td>
<td>Accounts receivable</td>
</tr>
<tr>
<td></td>
<td>BS</td>
<td>23</td>
<td>Advances to others and prepayments</td>
<td>Advances from others and deferred credits</td>
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<tr>
<td></td>
<td>SNC</td>
<td>24</td>
<td>Buy/sell cost Purchase of assets</td>
<td>Buy/sell revenue (exchange) Purchase of assets offset</td>
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</table>

**Transfers Transactions**

<table>
<thead>
<tr>
<th>IGT Category Name</th>
<th>Financial Statement</th>
<th>Reciprocal Category</th>
<th>Agency 1</th>
<th>Agency 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>Appropriation of unavailable special or trust fund receipts transfers-in</td>
<td>SOCNP</td>
<td>07</td>
<td>Appropriation of unavailable special or trust fund receipts transfers-out</td>
<td></td>
</tr>
<tr>
<td>Non-expenditure transfers-in of unexpended appropriations and financing sources</td>
<td>SOCNP</td>
<td>08</td>
<td>Non-expenditure transfers-out of unexpended appropriations and financing sources</td>
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</tr>
<tr>
<td>Expenditure transfers-in of financing sources</td>
<td>SOCNP</td>
<td>09</td>
<td>Expenditure transfers-out of financing sources</td>
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</table>
### Appendix 6

<table>
<thead>
<tr>
<th>SOCNP</th>
<th>11</th>
<th>Non-expenditure transfer-in of financing sources–capital transfers</th>
<th>Non-expenditure transfer-out of financing sources–capital transfers</th>
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</thead>
<tbody>
<tr>
<td>BS</td>
<td>12</td>
<td>Accounts receivable–capital transfers</td>
<td>Accounts payable–capital transfers</td>
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<tr>
<td>SOCNP</td>
<td>18</td>
<td>Transfers-in without reimbursement</td>
<td>Transfers-out without reimbursement</td>
</tr>
<tr>
<td>BS</td>
<td>27</td>
<td>Transfers receivable</td>
<td>Transfers payable</td>
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<table>
<thead>
<tr>
<th>General Fund Transactions</th>
<th>Agency</th>
<th>General Fund</th>
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<tbody>
<tr>
<td>BS</td>
<td>30</td>
<td>Other assets and Other liabilities</td>
</tr>
<tr>
<td>SOCNP</td>
<td>36</td>
<td>Revenue and Other Financing Sources from Cancellations</td>
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<td></td>
<td></td>
<td>Cancellations of Revenue and Other Financing Sources for the General Fund</td>
</tr>
<tr>
<td>SOCNP</td>
<td>37</td>
<td>Other non-budgetary financing sources for debt accruals/amortization</td>
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<td></td>
<td></td>
<td>Other financing sources for the General Fund</td>
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<tr>
<td>SOCNP</td>
<td>38</td>
<td>Appropriations expended</td>
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<td></td>
<td></td>
<td>General Fund financed appropriations–expended</td>
</tr>
<tr>
<td>SOCNP</td>
<td>39</td>
<td>Appropriations used</td>
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<td>Appropriations outstanding–used</td>
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<tr>
<td>BS</td>
<td>40</td>
<td>Fund Balance with Treasury</td>
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<td></td>
<td>Liability for Fund Balance with Treasury</td>
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<tr>
<td>SOCNP</td>
<td>41</td>
<td>Appropriations received as adjusted</td>
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<tr>
<td></td>
<td></td>
<td>Warrants issued</td>
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<td>SOCNP</td>
<td>44</td>
<td>Non-entity collections transferred to the General Fund</td>
</tr>
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<td></td>
<td></td>
<td>Collections for others transferred to the General Fund</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Transfer-in of agency’s unavailable custodial and non-entity collections</td>
</tr>
<tr>
<td>SOCNP</td>
<td>45</td>
<td>Other taxes and receipts</td>
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<tr>
<td></td>
<td></td>
<td>Trust fund warrants issued net of adjustments</td>
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<tr>
<td>BS</td>
<td>46</td>
<td>Liability to the General Fund for custodial and other non-entity assets</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Asset for agency’s custodial and non-entity liabilities</td>
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<tr>
<td>SOCNP</td>
<td>48</td>
<td>Accrual for non-entity amounts to be collected and transferred to the General Fund</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Accrual of agency’s amounts to be collected</td>
</tr>
</tbody>
</table>

**RC 29 – No Reciprocal line items for Federal activity**

BS – Other assets (without reciprocals)
BS – Other liabilities (without reciprocals)
SNC – Other expenses (without reciprocals)
SNC – Other revenue (without reciprocals)
SOCNP – Other budgetary financing sources
SOCNP – Other non-budgetary financing sources
SOCNP – Changes in accounting principles
SOCNP – Corrections of errors
SOCNP – Federal prior period adjustments
SOCNP – Corrections of errors–years preceding the prior-year
# Federal Intragovernmental Transactions (IGT) Categories of Reciprocal U.S. Standard General Ledger (USSGL) Proprietary Accounts

## Table 1: Eliminations Summary for Fiduciary Transactions—Investments and Borrowings

<table>
<thead>
<tr>
<th>Category Name</th>
<th>Reciprocal Category</th>
<th>Pairing of Eliminating Accounts for Fiduciary Transactions—Investments and Borrowings</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Agency 1</td>
</tr>
<tr>
<td></td>
<td></td>
<td>USSGL Account</td>
</tr>
<tr>
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<td></td>
<td></td>
</tr>
<tr>
<td>Fiduciary Transactions</td>
<td>01 Federal Investments/Debt</td>
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</tbody>
</table>

1 Agencies must use this account in limited situations; see Appendix 10 for more details.

**Note:** For Closing Package reporting purposes, all General Fund activity (TP AID 099) and all other non-reciprocating activities must be reclassified to a Closing Package line within Reciprocal Categories 30-48.
Table 1: Eliminations Summary for Fiduciary Transactions—Investments and Borrowings

<table>
<thead>
<tr>
<th>Category Name</th>
<th>Reciprocal Category</th>
<th>Pairing of Eliminating Accounts for Fiduciary Transactions—Investments and Borrowings</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fiduciary Transactions (Cont’d)</td>
<td>01 Federal Investments/Debt (Cont’d)</td>
<td>Agency 1</td>
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<td></td>
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<td>Agency 2</td>
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<tr>
<td></td>
<td></td>
<td>16220F(XXX)</td>
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<td></td>
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<td>16230F(XXX)</td>
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<td>16300F(020)</td>
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<td>16310F(020)</td>
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<tr>
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<td>16330F(020)</td>
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<tr>
<td></td>
<td></td>
<td>16430F(XXX)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>16900F(XXX)</td>
</tr>
</tbody>
</table>

Note: For Closing Package reporting purposes, all General Fund activity (TP AID 099) and all other non-reciprocating activities must be reclassified to a Closing Package line within Reciprocal Categories 30-48.

1 Agencies must use this account in limited situations; see Appendix 10 for more details.
## Appendix 7

### Table 1: Eliminations Summary for Fiduciary Transactions–Investments and Borrowings

<table>
<thead>
<tr>
<th>Category Name</th>
<th>Reciprocal Category</th>
<th>Pairing of Eliminating Accounts for Fiduciary Transactions–Investments and Borrowings</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fiduciary Transactions (Cont'd)</td>
<td>02 Interest Receivable/Interest Payable</td>
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<td>USSGL Account</td>
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<td>134200F(XXX)</td>
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<td>531100FX(XXX)</td>
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<td>718000FT(XXX)</td>
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<tr>
<td></td>
<td></td>
<td>721100FX(XXX)</td>
</tr>
</tbody>
</table>

1 Agencies must use this account in limited situations; see Appendix 10 for more details.

**Note:** For Closing Package reporting purposes, all General Fund activity (TP AID 099) and all other non-reciprocating activities must be reclassified to a Closing Package line within Reciprocal Categories 30-48.
### Table 1: Eliminations Summary for Fiduciary Transactions–Investments and Borrowings

<table>
<thead>
<tr>
<th>Category Name</th>
<th>Reciprocal Category</th>
<th>Pairing of Eliminating Accounts for Fiduciary Transactions–Investments and Borrowings</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>USSGL Account</td>
<td>USSGL Account Title</td>
</tr>
<tr>
<td>Fiduciary Transactions (Cont’d)</td>
<td>03 Federal Securities Interest Expense/ Federal Securities Interest Revenue (Cont’d)</td>
<td>721100FT(XXX) Losses on Disposition of Investments (Non-exchange)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>728000FX(XXX) Unrealized Losses (Exchange)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>728000FT(XXX) Unrealized Losses (Non-exchange)</td>
</tr>
<tr>
<td>04 Interest Payable–Loans and Not Otherwise Classified/ Interest Receivable–Loans and Not Otherwise Classified</td>
<td>214000F(XXX)²</td>
<td>Accrued Interest Payable–Not Otherwise Classified</td>
</tr>
<tr>
<td></td>
<td></td>
<td>214100F(XXX) Accrued Interest Payable–Loans</td>
</tr>
<tr>
<td></td>
<td>134000F(XXX)¹</td>
<td>Interest Receivable–Not Otherwise Classified</td>
</tr>
<tr>
<td></td>
<td>134100F(XXX)</td>
<td>Interest Receivable–Loans</td>
</tr>
</tbody>
</table>

¹Agencies must use this account in limited situations; see Appendix 10 for more details.
²Treasury must use this account in limited situations, such as uninvested funds on Treasury borrowings.

**Note:** For Closing Package reporting purposes, all General Fund activity (TP AID 099) and all other non-reciprocating activities must be reclassified to a Closing Package line within Reciprocal Categories 30-48.
### Appendix 7

#### Table 1: Eliminations Summary for Fiduciary Transactions—Investments and Borrowings

<table>
<thead>
<tr>
<th>Category Name</th>
<th>Reciprocal Category</th>
<th>Pairing of Eliminating Accounts for Fiduciary Transactions—Investments and Borrowings</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fiduciary Transactions (Cont'd)</td>
<td>05 Interest Expenses on Borrowing From Fiscal Service and/or FFB</td>
<td>Agency 1</td>
</tr>
<tr>
<td></td>
<td>USSGL Account</td>
<td>USSGL Account Title</td>
</tr>
<tr>
<td></td>
<td>631000F(020)</td>
<td>Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>633000F(XXX)</td>
<td>Other Interest Expenses</td>
</tr>
<tr>
<td></td>
<td>633800F(020)</td>
<td>Remuneration Interest</td>
</tr>
<tr>
<td></td>
<td>579100F(XXX)</td>
<td>Adjustment to Financing Sources–Credit Reform</td>
</tr>
</tbody>
</table>

1. Agencies must use this account in limited situations; see Appendix 10 for more details.
2. Treasury must use this account in limited situations, such as uninvested funds on Treasury borrowings.
3. USSGL account 579100 will only be used for Credit Reform purposes of transfers between the Program Fund and the Financing Fund within the same agency.

**Note:** For Closing Package reporting purposes, all General Fund activity (TP AID 099) and all other non-reciprocating activities must be reclassified to a Closing Package line within Reciprocal Categories 30-48.
## Table 1: Eliminations Summary for Fiduciary Transactions–Investments and Borrowings

<table>
<thead>
<tr>
<th>Category Name</th>
<th>Reciprocal Category</th>
<th>Pairing of Eliminating Accounts for Fiduciary Transactions–Investments and Borrowings</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>USSGL Account</td>
</tr>
<tr>
<td>Fiduciary Transactions (Cont’d)</td>
<td>06 Borrowings–Losses/Gains</td>
<td>721200FX(XXX)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>729000FX(XXX)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>711200FX(XXX)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>719000FX(XXX)</td>
</tr>
<tr>
<td>Federal Loans Receivable/ Federal Loans Payable</td>
<td>17</td>
<td>251000F(XXX)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>251100F(XXX)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>252000F(XXX)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>259000F(XXX)</td>
</tr>
</tbody>
</table>

1 Agencies must use this account in limited situations; see Appendix 10 for more details.

**Note:** For Closing Package reporting purposes, all General Fund activity (TP AID 099) and all other non-reciprocating activities must be reclassified to a Closing Package line within Reciprocal Categories 30-48.
### Table 2: Eliminations Summary for Benefit Transactions—DOL and/or OPM

<table>
<thead>
<tr>
<th>Category Name</th>
<th>Reciprocal Category</th>
<th>Pairing of Eliminating Accounts for Benefit Transactions</th>
<th>Agency 1–Benefiting Agency</th>
<th>Agency 2–DOL and/or OPM</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>USSGL Account</td>
<td>USSGL Account Title</td>
<td>USSGL Account</td>
<td>USSGL Account Title</td>
</tr>
<tr>
<td>Benefit Program Contributions Receivables and Payables</td>
<td>21</td>
<td>Employer Contributions and Payroll Taxes Payable</td>
<td>132000F(XXX)</td>
<td>Funded Employment Benefit Contributions Receivable</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Other Post-Employment Benefits Due and Payable</td>
<td>132100F(XXX)</td>
<td>Unfunded FECA Benefit Contributions Receivable</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Unfunded FECA Liability</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Other Unfunded Employment Related Liability</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Imputed Costs/Imputed Financing Sources</td>
<td>25</td>
<td>Imputed Financing Sources</td>
<td>N/A²</td>
<td>N/A²</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Imputed Costs</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Benefit Program Costs/Revenues</td>
<td>26</td>
<td>Benefit Expense</td>
<td>540000FX(XXX)</td>
<td>Funded Benefit Program Revenue (Exchange)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)</td>
<td>540000FT(XXX)</td>
<td>Funded Benefit Program Revenue (Non-exchange)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>640000F³ (016 and/or 024)</td>
<td>540500FX(XXX)</td>
<td>Unfunded FECA Benefit Revenue (Exchange)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>685000F³ (016 and/or 024)</td>
<td>540600FX(XXX)</td>
<td>Contra Revenue for Unfunded FECA Benefit Revenue (Exchange)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>540900FX(XXX)</td>
<td>540900FT(XXX)</td>
<td>Contra Revenue for Funded Benefit Program Revenue (Exchange)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>540900FT(XXX)</td>
<td></td>
<td>Contra Revenue for Funded Benefit Program Revenue (Non-exchange)</td>
</tr>
</tbody>
</table>

²USSGL account 673000, “Imputed Costs,” and USSGL account 578000, “Imputed Financing Sources,” offset each other and should not net to zero. These accounts do not have eliminating USSGL accounts.
³Treasury (020) should not be used as a trading partner for benefit transactions. See Appendix 10 for guidance.

**Note:** For Closing Package reporting purposes, all General Fund activity (TP AID 099) and all other non-reciprocating activities must be reclassified to a Closing Package line within Reciprocal Categories 30-48.
### Table 3: Eliminations Summary for Buy/Sell Transactions

<table>
<thead>
<tr>
<th>Category Name</th>
<th>Reciprocal Category</th>
<th>USSGL Account</th>
<th>USSGL Account Title</th>
<th>USSGL Account</th>
<th>USSGL Account Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>Buy/Sell Transactions</td>
<td>22 Accounts Receivable/Accounts Payable, and Other Liabilities</td>
<td>211000F(XXX)</td>
<td>Accounts Payable</td>
<td>131000F(XXX)</td>
<td>Accounts Receivable</td>
</tr>
<tr>
<td></td>
<td></td>
<td>212000F(XXX)</td>
<td>Disbursements in Transit</td>
<td>136000F(XXX)</td>
<td>Penalties and Fines</td>
</tr>
<tr>
<td></td>
<td></td>
<td>213000F(XXX)</td>
<td>Contract Holdbacks</td>
<td>137000F(XXX)</td>
<td>Administrative Fees</td>
</tr>
<tr>
<td></td>
<td></td>
<td>217000F(XXX)</td>
<td>Subsidy Payable to the Financing Account</td>
<td>199000F(XXX)</td>
<td>Other Assets</td>
</tr>
<tr>
<td></td>
<td></td>
<td>219000F(XXX)</td>
<td>Other Liabilities With Related Budgetary Obligations</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>294000F(XXX)</td>
<td>Capital Lease Liability</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>296000F(XXX)</td>
<td>Accounts Payable From Canceled Appropriations</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>299000F(XXX)</td>
<td>Other Liabilities Without Related Budgetary Obligations</td>
<td></td>
<td></td>
</tr>
<tr>
<td>23 Advances to Others and Prepayments/Advances From Others and Deferred Credits</td>
<td>141000F(XXX)</td>
<td>Advances and Prepayments</td>
<td>231000F(XXX)</td>
<td>Liability for Advances and Prepayments</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>232000F(XXX)</td>
<td>Other Deferred Revenue</td>
</tr>
</tbody>
</table>

**Note:** For Closing Package reporting purposes, all General Fund activity (TP AID 099) and all other non-reciprocating activities must be reclassified to a Closing Package line within Reciprocal Categories 30-48.
## Table 3: Eliminations Summary for Buy/Sell Transactions

<table>
<thead>
<tr>
<th>Category Name</th>
<th>Reciprocal Category</th>
<th>Pairing of Eliminating Accounts for Buy/Sell Transactions</th>
<th>USGGL Account</th>
<th>USGGL Account Title</th>
<th>USGGL Account</th>
<th>USGGL Account Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>Buy/Sell Transactions (Cont'd)</td>
<td>24</td>
<td>Operating Expenses/Program Costs</td>
<td>610000F(XXX)</td>
<td>Revenue From Goods Sold</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Contra Bad Debt Expense--Incurred for Others</td>
<td>619000F(XXX)</td>
<td>Contra Revenue for Goods Sold</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Bad Debt Expense</td>
<td>672000F(XXX)</td>
<td>Revenue From Services Provided</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Other Expenses Not Requiring Budgetary Resources</td>
<td>679000F(XXX)</td>
<td>Contra Revenue for Services Provided</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Future Funded Expenses</td>
<td>680000F(XXX)</td>
<td>Administrative Fees Revenue</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Nonproduction Costs</td>
<td>690000F(XXX)</td>
<td>Contra Revenue for Administrative Fees</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Offset for Purchases of Assets</td>
<td>880100F(XXX)</td>
<td>Other Revenue (Exchange)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Purchases of Property, Plant, and Equipment</td>
<td>880200F(XXX)</td>
<td>Contra Revenue for Other Revenue (Exchange)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Purchases of Inventory and Related Property</td>
<td>880300F(XXX)</td>
<td>Cost of Goods Sold</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Purchase of Assets--Other</td>
<td>880400F(XXX)</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

1 Agencies must use this account in limited situations; see Appendix 10 for more details.  

Note: For Closing Package reporting purposes, all General Fund activity (TP AID 099) must be reclassified to a Closing Package line within Reciprocal Categories 30-48.
<table>
<thead>
<tr>
<th>Category Name</th>
<th>Reciprocal Category</th>
<th>Pairing of Eliminating Accounts for Transfers Transactions</th>
<th>USSGL Account</th>
<th>USSGL Account Title</th>
<th>USSGL Account</th>
<th>USSGL Account Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transfers Transactions</td>
<td>07 Appropriations of Unavailable Trust or Special Fund Receipts</td>
<td>Appropriate Dedicated Collections Transferred In</td>
<td>574000F(XXX)</td>
<td>Appropriated Dedicated Collections Transferred</td>
<td>574000F(XXX)</td>
<td>Appropriated Dedicated Collections Transferred</td>
</tr>
<tr>
<td></td>
<td>08 Non-expenditure Transfers of Unexpended Appropriations and Financing Sources</td>
<td>Unexpended Appropriations–Transfers-In</td>
<td>310200F(XXX)</td>
<td>Unexpended Appropriations–Transfers-In</td>
<td>310300F(XXX)</td>
<td>Unexpended Appropriations–Transfers-In</td>
</tr>
<tr>
<td></td>
<td>09 Expenditure Transfers of Financing Sources</td>
<td>Expenditure Financing Sources–Transfers-In</td>
<td>575000F(XXX)</td>
<td>Expenditure Financing Sources–Transfers-In</td>
<td>575000F(XXX)</td>
<td>Expenditure Financing Sources–Transfers-In</td>
</tr>
<tr>
<td></td>
<td>11 Non-expenditure Financing Sources–Capital Transfers</td>
<td>Non-expenditure Financing Sources–Transfers-In–Capital</td>
<td>575600F(XXX)</td>
<td>Non-expenditure Financing Sources–Transfers-In–Capital Transfers</td>
<td>576600F(XXX)</td>
<td>Non-expenditure Financing Sources–Transfers-In–Capital Transfers</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Capital Transfers Receivable</td>
<td>192500F(XXX)</td>
<td>Capital Transfers Receivable</td>
<td>297000F(XXX)</td>
<td>Capital Transfers Receivable</td>
</tr>
<tr>
<td></td>
<td>18 Financing Sources Transferred In/Out Without Reimbursement</td>
<td>Financing Sources Transferred In Without Reimbursement</td>
<td>572000F(XXX)</td>
<td>Financing Sources Transferred In Without Reimbursement</td>
<td>573000F(XXX)</td>
<td>Financing Sources Transferred In Without Reimbursement</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Non-budgetary Financing Sources Transferred In</td>
<td>577500F(XXX)</td>
<td>Non-budgetary Financing Sources Transferred In</td>
<td>577600F(XXX)</td>
<td>Non-budgetary Financing Sources Transferred In</td>
</tr>
<tr>
<td></td>
<td>27 Transfers Receivable/Payable</td>
<td>Receivable for Transfers of Currently Invested Balances</td>
<td>133000F(XXX)</td>
<td>Receivable for Transfers of Currently Invested Balances</td>
<td>215000F(XXX)</td>
<td>Payable for Transfers of Currently Invested Balances</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Expenditure Transfers Receivable</td>
<td>133500F(XXX)</td>
<td>Expenditure Transfers Receivable</td>
<td>215500F(XXX)</td>
<td>Expenditure Transfers Receivable</td>
</tr>
</tbody>
</table>

Note: For Closing Package reporting purposes, all General Fund activity (TP AID 099) must be reclassified to a Closing Package line within Reciprocal Categories 30-48.
### Category 29–Non-Reciprocating USSGL Accounts for Federal Activity

<table>
<thead>
<tr>
<th>Account Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>221300Z³</td>
<td>Employer Contributions and Payroll Taxes Payable</td>
</tr>
<tr>
<td>222500Z³</td>
<td>Unfunded FECA Liability</td>
</tr>
<tr>
<td>229000Z³</td>
<td>Other Unfunded Employment Related Liability</td>
</tr>
<tr>
<td>240000Z</td>
<td>Liability for Non-fiduciary Deposit Funds and Undeposited Collections</td>
</tr>
<tr>
<td>241000Z</td>
<td>Liability for Clearing Accounts</td>
</tr>
<tr>
<td>298000Z</td>
<td>Custodial Liability</td>
</tr>
<tr>
<td>298500Z</td>
<td>Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity</td>
</tr>
<tr>
<td>299000Z</td>
<td>Other Liabilities Without Related Budgetary Obligations</td>
</tr>
<tr>
<td>310500Z</td>
<td>Unexpended Appropriations–Prior Period Adjustments Due to Corrections of Errors–Years Preceding the Prior-Year</td>
</tr>
<tr>
<td>310800Z</td>
<td>Unexpended Appropriations–Prior Period Adjustments Due to Corrections of Errors</td>
</tr>
<tr>
<td>310900Z</td>
<td>Unexpended Appropriations–Prior Period Adjustments Due to Changes in Accounting Principles</td>
</tr>
<tr>
<td>570500Z</td>
<td>Expended Appropriations–Prior Period Adjustments Due to Corrections of Errors–Years Preceding the Prior-Year</td>
</tr>
<tr>
<td>570800Z</td>
<td>Expended Appropriations–Prior Period Adjustments Due to Corrections of Errors</td>
</tr>
<tr>
<td>570900Z</td>
<td>Expended Appropriations–Prior Period Adjustments Due to Changes in Accounting Principles</td>
</tr>
<tr>
<td>573000Z</td>
<td>Financing Sources Transferred Out Without Reimbursement</td>
</tr>
<tr>
<td>579000Z</td>
<td>Other Financing Sources</td>
</tr>
<tr>
<td>579100Z</td>
<td>Other General Fund Financing Sources</td>
</tr>
<tr>
<td>590000Z X/T</td>
<td>Other Revenue</td>
</tr>
<tr>
<td>590900Z X/T</td>
<td>Contra Revenue for Other Revenue</td>
</tr>
<tr>
<td>599000Z E/X/T</td>
<td>Collections for Others–Statement of Custodial Activity</td>
</tr>
<tr>
<td>599100Z E/X/T</td>
<td>Accrued Collections for Others–Statement of Custodial Activity</td>
</tr>
<tr>
<td>599300Z</td>
<td>Offset to Non-Entity Collections–Statement of Changes in Net Position</td>
</tr>
<tr>
<td>599400Z</td>
<td>Offset to Non-Entity Accrued Collections–Statement of Changes in Net Position</td>
</tr>
<tr>
<td>640000Z³</td>
<td>Benefit Expense</td>
</tr>
<tr>
<td>680000Z</td>
<td>Future Funded Expenses</td>
</tr>
<tr>
<td>690000Z</td>
<td>Nonproduction Costs</td>
</tr>
<tr>
<td>740000Z</td>
<td>Prior Period Adjustments Due to Corrections of Errors</td>
</tr>
<tr>
<td>740100Z</td>
<td>Prior Period Adjustments Due to Changes in Accounting Principles</td>
</tr>
<tr>
<td>740500Z</td>
<td>Prior Period Adjustments Due to Corrections of Errors–Years Preceding the Prior-Year</td>
</tr>
<tr>
<td>750000Z X/T</td>
<td>Distribution of Income–Dividend</td>
</tr>
</tbody>
</table>

³Treasury (020) should not be used as a trading partner for benefit transactions. See Appendix 10 for guidance.

Note: For Closing Package reporting purposes, all General Fund activity (TP AID 099) must be reclassified to a Closing Package line within Reciprocal Categories 30-48.
### Table 5: Eliminations Summary for General Fund Transactions

<table>
<thead>
<tr>
<th>Category Name</th>
<th>Reciprocal Category</th>
<th>Pairing of Eliminating Accounts for General Fund Transactions</th>
<th>Agency 1—Reporting Agency</th>
<th>Agency 2—General Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>USSGL Account</td>
<td>USSGL Account Title</td>
<td>USSGL Account</td>
</tr>
<tr>
<td>General Fund Transactions</td>
<td>30 Other Assets/Liabilities</td>
<td>192100G(099)</td>
<td>Receivable From Appropriations</td>
<td>299000F(XXX)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>199000G(099)</td>
<td>Other Assets</td>
<td>199000F(XXX)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>259000G(099)</td>
<td>Other Debt</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>299000G(099)</td>
<td>Other Liabilities Without Related Budgetary Obligations</td>
<td></td>
</tr>
<tr>
<td></td>
<td>36 Revenue and Other Financing Sources from Cancellations</td>
<td>591900G(099)</td>
<td>Revenue and Other Financing Sources—Cancellations</td>
<td>591910F(XXX)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>579001G(099)</td>
<td>Other Non-Budgetary Financing Sources for Debt Accruals/Amortization</td>
<td>579010F(XXX)</td>
</tr>
<tr>
<td></td>
<td>38 Expended Appropriations</td>
<td>570000G(099)</td>
<td>Expended Appropriations</td>
<td>570005F(XXX)</td>
</tr>
<tr>
<td></td>
<td>39 Appropriations—Used</td>
<td>310700G(099)</td>
<td>Unexpended Appropriations—Used</td>
<td>320700F(XXX)</td>
</tr>
<tr>
<td></td>
<td>40 Fund Balance With Treasury/Liability for Fund Balance With Treasury</td>
<td>101000G(099)</td>
<td>Fund Balance With Treasury</td>
<td>201000F(XXX)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>109000G(099)</td>
<td>Fund Balance With Treasury While Awaiting a Warrant</td>
<td>209010F(XXX)</td>
</tr>
<tr>
<td></td>
<td>41 Warrants Issued/Appropriations Received as Adjusted</td>
<td>310100G(099)</td>
<td>Unexpended Appropriations—Appropriations Received</td>
<td>320100F(XXX)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>310600G(099)</td>
<td>Unexpended Appropriations—Adjustments</td>
<td>320110F(XXX)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>320600F(XXX)</td>
</tr>
</tbody>
</table>

Note: For Closing Package reporting purposes, all General Fund activity (TP AID 099) must be reclassified to a Closing Package line within Reciprocal Categories 30-48.
Table 5: Eliminations Summary for General Fund Transactions

<table>
<thead>
<tr>
<th>Category Name</th>
<th>Reciprocal Category</th>
<th>Pairing of Eliminating Accounts for General Fund Transactions</th>
<th>Agency 1–Reporting Agency</th>
<th>Agency 2–General Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund Transactions</td>
<td>44</td>
<td>Collection for Others–Statement of Custodial Activity</td>
<td>USSGL Account</td>
<td>USSGL Account Title</td>
</tr>
<tr>
<td>(Cont’d)</td>
<td></td>
<td>Offset to Non-Entity Collections–Statement of Changes in Net Position</td>
<td>599000GT/E(099)</td>
<td>599300G(099)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>45</td>
<td>Tax Revenue Collected–Not Otherwise Classified</td>
<td>580000GT(099)</td>
<td>771000F(XXX)</td>
</tr>
<tr>
<td>Trust Fund Warrants</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Issued Net of Adjustments/Other</td>
<td>580100GT(099)</td>
<td>Tax Revenue Collected–Individual</td>
<td>Trust Fund Warrant</td>
<td></td>
</tr>
<tr>
<td>Taxes and Receipts</td>
<td>580200GT(099)</td>
<td>Tax Revenue Collected–Corporate</td>
<td>Journal Vouchers Issued</td>
<td></td>
</tr>
<tr>
<td></td>
<td>580300GT(099)</td>
<td>Tax Revenue Collected–Unemployment</td>
<td>Net of Adjustments</td>
<td></td>
</tr>
<tr>
<td></td>
<td>580400GT(099)</td>
<td>Tax Revenue Collected–Excise</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>580500GT(099)</td>
<td>Tax Revenue Collected–Estate and Gift</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>580600GT(099)</td>
<td>Tax Revenue Collected–Customs</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>582000GT(099)</td>
<td>Tax Revenue Accrual Adjustment–Not Otherwise Classified</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>582100GT(099)</td>
<td>Tax Revenue Accrual Adjustment–Individual</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>582200GT(099)</td>
<td>Tax Revenue Accrual Adjustment–Corporate</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>582300GT(099)</td>
<td>Tax Revenue Accrual Adjustment–Unemployment</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

1 Under exceptional circumstances, the General Fund may have exchange activity without associated costs. This activity is limited and must be approved by Fiscal Service.

Note: For Closing Package reporting purposes, all General Fund activity (TP AID 099) must be reclassified to a Closing Package line within Reciprocal Categories 30-48.
## Table 5: Eliminations Summary for General Fund Transactions

<table>
<thead>
<tr>
<th>Category Name</th>
<th>Reciprocal Category</th>
<th>Pairing of Eliminating Accounts for General Fund Transactions</th>
<th>Agency 1–Reporting Agency</th>
<th>Agency 2–General Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>USSSL Account</td>
<td>USSSL Account Title</td>
<td>USSSL Account</td>
</tr>
<tr>
<td>General Fund Transactions (Cont'd)</td>
<td>45</td>
<td>582400GT(099)</td>
<td>Tax Revenue Accrual Adjustment–Excise</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Tax Revenue Accrual Adjustment–Estate and Gift</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>582600GT(099)</td>
<td>Tax Revenue Accrual Adjustment–Customs</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>583000GT(099)</td>
<td>Contra Revenue for Taxes–Not Otherwise Classified</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>583100GT(099)</td>
<td>Contra Revenue for Taxes–Individual</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>583200GT(099)</td>
<td>Contra Revenue for Taxes–Corporate</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>583300GT(099)</td>
<td>Contra Revenue for Taxes–Unemployment</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>583400GT(099)</td>
<td>Contra Revenue for Taxes–Excise</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>583500GT(099)</td>
<td>Contra Revenue for Taxes–Estate and Gift</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>583600GT(099)</td>
<td>Contra Revenue for Taxes–Customs</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>589000GT(099)</td>
<td>Tax Revenue Refunds–Not Otherwise Classified</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>589100GT(099)</td>
<td>Tax Revenue Refunds–Individual</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>589200GT(099)</td>
<td>Tax Revenue Refunds–Corporate</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>589300GT(099)</td>
<td>Tax Revenue Refunds–Unemployment</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>589400GT(099)</td>
<td>Tax Revenue Refunds–Excise</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>589500GT(099)</td>
<td>Tax Revenue Refunds–Estate and Gift</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>589600GT(099)</td>
<td>Tax Revenue Refunds–Customs</td>
<td></td>
</tr>
</tbody>
</table>

Note: For Closing Package reporting purposes, all General Fund activity (TP AID 099) must be reclassified to a Closing Package line within Reciprocal Categories 30-48.
Table 5: Eliminations Summary for General Fund Transactions

<table>
<thead>
<tr>
<th>Category Name</th>
<th>Reciprocal Category</th>
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</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Agency 1–Reporting Agency</td>
</tr>
<tr>
<td></td>
<td></td>
<td>USSGL Account</td>
</tr>
<tr>
<td>General Fund Transactions (Cont’d)</td>
<td>46</td>
<td>298000G(099)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>298500G(099)</td>
</tr>
<tr>
<td></td>
<td>48</td>
<td>599100GT/E(099)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>599400G(099)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>571200F(XXX)</td>
</tr>
</tbody>
</table>

1Under exceptional circumstances, the General Fund may have exchange activity without associated costs. This activity is limited and must be approved by Fiscal Service.

Note: For Closing Package reporting purposes, all General Fund activity (TP AID 099) must be reclassified to a Closing Package line within Reciprocal Categories 30-48.
CFO Representations for Federal Intragovernmental Activity and Balances Instructions

Next to each category, enter “Yes,” “No,” or “N/A” to indicate whether criteria has been met. Descriptions of expected answers are provided below.

Provide an electronic signed file copy of the CFO Representations for Federal Intragovernmental Activity and Balances along with the completed Intragovernmental Closing Package Material Differences Reports I, II, and III-Z to the agency’s IG, the Bureau of the Fiscal Service (Fiscal Service) at email address GovernmentwideIGT@fiscal.treasury.gov, and GAO at email address uscf@gao.gov by late 2018.

Note: For all responses to the intragovernmental issues below, describe the area and the extent of any noncompliance with the requirements in a written response on this form or an attachment, if necessary.

(Refer to the requirements stated in subsection 4706.45, Year-end CFO Procedures for Intragovernmental Transactions/Balances.)

Section I. General Intragovernmental Reporting Results Instructions

A. There should be consistency between the agency intragovernmental reporting submitted to the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS) and the agency source documents. If there is not consistency, provide an explanation.

B. Agencies should have policies/procedures to record, process, summarize, and report intragovernmental activity/balances by trading partner. If policies/procedures do not exist, provide an explanation.

C. For any activity reported with FR Entity 0000 (Congress: House and Senate), two separate dollar amounts are required (a dollar amount of the activity that relates to business conducted with the House of Representatives and a dollar amount of the activity that relates to business conducted with the U.S. Senate).

D. If the agency has any activity reported with FR Entity 9999 (Unknown Trading Partners/Unidentified), provide the dollar amount that the agency truly cannot identify their trading partner (the trading partner is unknown).

E. If a dollar amount was provided in question “D,” the agency needs to explain why the trading partner cannot be identified or unknown.

F. For any activity reported with trading partner AID 099/FR Entity 9900 – General Fund of the U.S. Government (General Fund), specify whether the agency provided the General Fund with accrual data by the specified timeframe per I TFM 2-4700, subsection 4705.20g. Note: Fiscal Service will verify this number with the General Fund.

G. For any accrual data provided to the General Fund by the specified timeframe per I TFM 2-4700, subsection 4705.20g mentioned in question “F,” specify whether the amounts provided to the General Fund match what was reported in the agency’s audited financial statements. If they do not match, provide an explanation.

H. Review the Intragovernmental Material Differences Reports provided by Fiscal Service in the Intragovernmental Module of GTAS. Agencies are expected to work with their trading partners to reconcile differences. Specify whether the agency contacted their trading partners concerning Part I material differences. If they were not contacted, specify which agencies were not contacted and provide an explanation.

I. Specify whether the agency’s material differences resulted from an internal error. If there was an internal error, a top level journal voucher may need to be completed for the consolidation of the Financial Report of the U.S. Government. Specify/consent whether a journal voucher can be completed.

J. Specify whether the independent auditors proposed any adjustments related to intragovernmental balances reported in the Closing Package. If so, specify whether any of these adjustments were waived by management and provide an explanation.

K. For Corrective Action Plans (CAPs) with targeted completion dates between October 1, 2017 and September 30, 2018, specify whether the agency implemented these CAPs. If the CAPs were not implemented, specify whether an Extension Request was submitted or whether the difference was entered into the Dispute Resolution process. If both of these answers are “no,” provide an explanation and include the CAP number.
## CFO Representations for Federal Intragovernmental Activity and Balances

**Instructions**

**Note:** Fiscal Service wants to know if the CAPs were implemented, not if the status updates were completed.

L. Specify whether the agency’s CFO reviewed and monitored the Quarterly Intragovernmental Transactions Metrics and Scorecards available on OMB MAX. If they did not, provide an explanation.

<table>
<thead>
<tr>
<th>Section II. Explanation of Closing Package Differences</th>
<th>“Yes,” “No,” or “N/A”</th>
<th>Reasons for Exceptions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Specify whether all <em>Intragovernmental Closing Package Material Differences Reports (Parts I, II, and III-Z)</em> were explained and certified in the Intragovernmental Module in GTAS. If they were not, provide an explanation.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Section III. CFO Confirmation</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>The CFO must sign this form, not a designee.</td>
<td></td>
</tr>
<tr>
<td>Return an electronic copy to Fiscal Service and GAO by specified due date.</td>
<td></td>
</tr>
</tbody>
</table>
### CFO Representations for Federal Intragovernmental Activity and Balances Form

**Mark in Green Areas Only**

<table>
<thead>
<tr>
<th>Agency Name</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Four-Digit Agency Code</td>
<td></td>
</tr>
<tr>
<td>Fiscal Year</td>
<td></td>
</tr>
</tbody>
</table>

**INSTRUCTIONS**: Next to each category enter “Yes,” “No,” or “N/A” to indicate whether criteria has been met. Briefly describe the reasons for exceptions. Provide an electronic signed file copy of the CFO Representations for Federal Intragovernmental Activity and Balances along with the completed Intragovernmental Closing Package Material Differences Reports I, II, and III-Z to the agency’s IG, the Bureau of the Fiscal Service (Fiscal Service) to email address GovernmentwideIGT@fiscal.treasury.gov, and GAO to email address at uscf@gao.gov by late 2018.

Note: For all responses to the intragovernmental issues below, describe the area and the extent of any noncompliance with the requirements in a written response on this form or an attachment, if necessary.

(Refer to the requirements stated in subsection 4706.45, Year-end CFO Procedures for Intragovernmental Transactions/Balances.)

<table>
<thead>
<tr>
<th>Section I. General Intragovernmental Reporting Results</th>
<th>“Yes,” “No,” or “N/A”</th>
<th>Reasons for Exceptions</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. Is consistency maintained between the agency intragovernmental reporting submitted to the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS) and the agency source documents? If “no,” provide an explanation.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>B. Does the agency have policies/procedures to record, process, summarize, and report intragovernmental activity/balances by trading partner? If “no,” provide an explanation.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>C. Does the agency have activity reported with FR Entity 0000 (Congress: House and Senate)? If “yes,” indicate the dollar amount of this activity that relates to business conducted with the House of Representatives. If “yes,” indicate the dollar amount of this activity that relates to business conducted with the U.S. Senate.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>D. Does the agency have activity reported with FR Entity 9999 (Unknown Trading Partners/Unidentified)? If “yes,” indicate the dollar amount of this activity that relates to truly unidentifiable trading partners.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>E. Does the agency have “unidentified” material differences referenced in question “D”? If “yes,” provide an explanation of why the amounts are “unidentified.”</td>
<td></td>
<td></td>
</tr>
<tr>
<td>F. Does the agency have activity reported with AID 099/FR Entity 9900 – General Fund of the U.S. Government (General Fund)? If “yes,” did the agency provide the General Fund with accrual data by the specified timeframe per I TFM 2-4700, subsection 4705-20g? If “no,” provide an explanation.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>G. If the agency provided the General Fund with accrual data by the specified timeframe per I TFM 2-4700, subsection 4705.20g mentioned in question “F,” did the amounts provided to the General Fund match what was reported in the agency's audited financial statements? If “no,” provide an explanation.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
## Appendix 8

### Section I. General Intragovernmental Reporting Results

<table>
<thead>
<tr>
<th>Clause</th>
<th>“Yes,” “No,” or “N/A”</th>
<th>Reasons for Exceptions</th>
</tr>
</thead>
<tbody>
<tr>
<td>H. Review the Intragovernmental Material Differences Reports provided by Fiscal Service. Were all federal program agencies contacted or pursued concerning the Part I material differences? If “no,” list those agencies that were not contacted or pursued and provide an explanation.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>I. Did the agency’s material differences result from an internal error? If “yes,” provide details. If “yes,” does the agency consent to a top level journal voucher for the consolidation of the Financial Report of the U.S. Government?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>J. Did the independent auditors propose any adjustments related to intragovernmental balances reported in the Closing Package? If “yes,” were any of the auditor’s intragovernmental adjustments waived by management? If “yes,” provide an explanation.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>K. Did the agency implement all Corrective Action Plans (CAPs) which had a targeted completion date between October 1, 2017 and September 30, 2018? If “no,” was an Extension Request submitted or did the difference enter into the Dispute Resolution process? In “no,” provide an explanation including the CAP number.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>L. Did the agency’s CFO review and monitor the Quarterly Intragovernmental Transactions Metrics and Scorecards available on OMB MAX? If “no,” provide an explanation.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Section II. Explanation of Closing Package Differences

<table>
<thead>
<tr>
<th>Clause</th>
<th>“Yes,” “No,” or “N/A”</th>
<th>Reasons for Exceptions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Were all Intragovernmental Closing Package Material Differences Reports (Parts I, II, and III-Z) explained and certified? If “no,” provide an explanation.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Section III. CFO Confirmation

<table>
<thead>
<tr>
<th>CFO Signature</th>
<th>Printed CFO Name</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
RECORDERING INTRAGOVERNMENTAL TRANSACTIONS (IGT) WITH THE GENERAL FUND OF THE U.S. GOVERNMENT

Section 1-Overview and Background of the General Fund of the U.S. Government (General Fund)

The Bureau of the Fiscal Service (Fiscal Service), within the Department of the Treasury (Treasury), maintains and operates the General Fund and also prepares the audited financial statements presented in the Financial Report of the U.S. Government (Financial Report). Treasury oversees both of these functions as part of its central agency role on behalf of the entire federal government.

The statutory authority for the General Fund reporting entity is found in 31 U.S.C. § 302, which provides that “the United States Government has a Treasury of the United States.” In 2011, Treasury's Deputy Secretary approved the General Fund as a component of the U.S. Government reporting entity and delegated the authority to manage the General Fund to the Bureau of the Fiscal Service. The General Fund reporting entity is responsible for recording and reporting the assets and liabilities related to government operations and carrying out the central accounting function for the federal government. The General Fund transacts with every federal agency that receives appropriation authority, and maintains an intragovernmental relationship with these agencies.

In past years, federal agency transactions with the General Fund were not offset by any other reported information, which created an imbalance in consolidation. In fiscal year 2014, Fiscal Service created an accounting ledger that compiles all of the accounting flows and balances for the General Fund in one place. The issuance and activity associated with appropriation authority legislatively granted to agencies is recorded to the General Fund. In addition, offsetting balances to which federal agencies can reconcile their financial reporting for elimination in the Financial Report is also recorded to the General Fund. For example, the General Fund trial balance includes 'warrants issued,' which offsets the 'appropriations received' account that is reported on numerous separate stand-alone agency financial statements. In addition to appropriations authority, assets and liabilities that offset certain material Treasury operations [such as loans and interest receivable, cash, debt, and investments in the Government-Sponsored Enterprise (GSEs)] are recorded to the General Fund. These operations are captured and reported in Treasury's separate stand-alone financial statements while the offsets are captured in the General Fund’s general ledger. The consolidation of previously unreported portions of the General Fund financial reporting into the compilation of the Financial Report will offset the remaining agency reported central accounting transactions and thereby significantly reduce the current intragovernmental imbalance.

Section 2-Use of the General Fund as a Trading Partner

The General Fund is a central reporting entity that tracks congressionally issued authority, manages general ledger accounts that offset agency activity (for example authority, debt, borrowings, other assets), and fulfills the obligation of the U.S. Federal Government. Authority includes appropriation authority, spending authority from offsetting collections, and non-budgetary receipts (for example, miscellaneous, trust fund, and special fund receipt accounts), but it does not include contract authority. Agencies must reclassify all General Fund activity (FR Entity 9900) to the appropriate Closing Package financial statement line (TFM Volume I, Part 2, Chapter 4700, subsection 4705.20g).

Agencies use a federal/non-federal attribute domain value of “G” strictly for recording transactions with the General Fund. Do not confuse the General Fund with the Department of the Treasury. They are not synonymous and agencies must distinguish one from the other when designating an appropriate trading partner code. The General Fund has an Agency Identifier (AID) of 099, a FR Entity code of 9900, and a federal/non-federal attribute domain value of “G.” The Department of the Treasury has an AID of 020; a FR Entity code of 2000 and a federal/non-federal attribute domain value of “F.” Transactions with the Department of Treasury include activities such as Judgment Fund transactions, investments, borrowings, transfers not associated with a General Fund Receipt Account (GFRA), and buy/sell activity. Agencies should contact Fiscal Service, via email at GovernmentwideIGT@fiscal.treasury.gov, if they are unsure about the correct trading partner assignment for a particular transaction.

Agencies must not use the General Fund as a trading partner for any buy/sell transactions. The General Fund does not engage in Buy/Sell intragovernmental transactions or exchange activity with associated costs. In exceptional circumstances, the General Fund will have exchange revenue without associated costs; these
Appendix 9

circumstances must be evaluated by Fiscal Service on a case by case basis. Buy/Sell intragovernmental transactions occur between two federal entities where goods or services are purchased by one entity from the other. This is typically accomplished through the issuance of a reimbursable agreement between the two entities. The General Fund is a reporting entity only and does not provide goods or services to federal entities, nor does it purchase goods or services from federal entities. The General Fund was created to complete the government’s accounting model for recording and reporting the assets and liabilities associated with financing government operations.

Agencies that record activities with the General Fund must properly record the activity at the governmentwide level to assist with the preparation of the Financial Report. Refer to Appendix 1 for information on the reclassified Financial Report lines, and Appendices 6 and 7 for a listing of reclassified Financial Report line Reciprocal Category (RC) designations and the financial statement to which they relate.

2.1-General Fund IGT Categories and Subcategories

Table 1 presents the General Fund IGT categories and subcategories. If an agency has questions regarding use of the General Fund for specific transactions, it should contact the General Fund Team at email address GeneralFund@fiscal.treasury.gov. Phone contact information can be found on the General Fund website.

Table 1: IGT Category General Fund and Subcategories

<table>
<thead>
<tr>
<th>IGT Category</th>
<th>IGT Subcategory</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund</td>
<td>Fund Balance with Treasury (FBwT)</td>
<td>Transactions between federal entities and the General Fund concerning FBwT and the Liability for FBwT.</td>
</tr>
<tr>
<td></td>
<td>GF Authority</td>
<td>Transactions between federal entities and the General Fund concerning unexpended appropriations, warrants issued, tax revenue, and trust fund warrants.</td>
</tr>
<tr>
<td></td>
<td>GF Non-Entity Transactions</td>
<td>Transactions between federal agencies and the General Fund concerning fines and penalties, non-entity and custodial activity.</td>
</tr>
<tr>
<td></td>
<td>Other GF RCs</td>
<td>Transactions between federal agencies and the General Fund concerning other assets and liabilities.</td>
</tr>
<tr>
<td></td>
<td>Other GF Financing Sources</td>
<td>Transactions between federal agencies and the General Fund concerning other financing sources for the General Fund.</td>
</tr>
</tbody>
</table>

2.2-Fund Balance with Treasury

United States Standard General Ledger (USSGL) account 101000 “FBwT” is defined as the aggregate amount of funds on deposit with the Treasury, excluding seized cash deposited. By association, USSGL account 101000 (FBwT) is federal in nature. USSGL account 101000 should have a trading partner of the General Fund (G 099) for reconciliation purposes. Since fiscal year 2014, the General Fund reports the offset to agency USSGL 101000 balances in USSGL 201000 “Liability for Fund Balance with Treasury” (LFBwT). Intragovernmental differences are calculated based on a comparison of what an agency reports in 101000 on their bulk file in GTAS to what the General Fund reports in 201000 on their bulk file in the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS). It is important to note, and understand, this elimination calculation is not the same as passing the Edit No. 1 in GTAS. Under a continuing resolution, do not increase FBwT until Fiscal Service issues a warrant. Not increasing FBwT under a continuing resolution may result in a negative balance, which is acceptable by the Office of Management and Budget (OMB) and Fiscal Service.
Appendix 9

Agencies should reflect authority received by a continuing resolution in USSGL account 109000 instead.

FBwT is increased by:
- Receiving appropriations
- Reappropriations
- Appropriation restorations
- Allocations
- Receiving transfers and reimbursements from other agencies
- Borrowings from Fiscal Service, Federal Financing Bank (FFB), or other entities
- Amounts collected and credited to appropriation or fund accounts
- Redemptions of Investments with Fiscal Service and other entities
- Interest revenue collected from Federal Program Agencies (FPA) and other entities

FBwT is reduced by:
- Disbursements made to pay liabilities or to purchase assets, goods, and services
- Investments in U.S. securities (securities issued by Fiscal Service or other FPAs)
- Cancellation of expired appropriations
- Transfers and reimbursements to other entities or to the General Fund
- Sequestration or rescission of appropriations
- Repayments on Borrowings from FFB, Fiscal Service, and other entities
- Interest paid to Fiscal Service, FFB, and other entities

2.3 Continuing Resolution

A continuing resolution (CR) is a type of legislation used by Congress to provide temporary funding for the federal government for a limited amount of time. Continuing resolutions can occur when Congress and the President fail to agree and pass one or more of the twelve annual appropriation bills. The General Fund records CR balances in USSGLs 209010 Liability for Fund Balance While Awaiting a Warrant (RC 40) and 320100 Appropriations Outstanding – Warrants Issued (RC 41) which offsets agency CR balances in USSGLs 109000 Fund Balance With Treasury While Awaiting a Warrant (RC 40) and 310100 Unexpended Appropriations – Appropriations Received (RC 41). Agencies must use the General Fund (G 099) as the trading partner for CR balances.

Typically, CRs provide “formulas” for calculating amounts available for continuing programs at minimal levels, rather than specific sums of money. OMB usually issues a bulletin, applying the formulas and automatically apportioning funds. This automatic apportionment applies to most accounts, but not all. For particular accounts, OMB provides a separate written apportionment. In addition, if either the House or Senate has reported out of committee or passed an appropriations bill that provides no funding for an account at the time the CR is enacted, the CR automatic apportionment does not apply to that account, even if that account received funding during the prior year. An agency can also seek an amount for an account that is more than the automatic apportionment provided in the OMB bulletin with a written apportionment request to OMB, referred to as “exception apportionments.”

The General Fund records CR balances at quarter-end per the applicable OMB Bulletin guidance for the rate of operations provided by the General Terms and Conditions (Section 101) of the Continuing Resolution, for example, OMB Bulletin No. 17-02 - Apportionment of the Continuing Resolution(s) for Fiscal Year 2018 (Public Law 155-56). The General Fund would perform the following calculation for each account that received appropriations in Fiscal Year (FY) 2017: reduce the FY 2017 appropriated amount by the 0.6791 percent reduction provided in the CR, and then, multiply that amount by 18.90 percent, which represents the percentage of the year (pro-rata) covered by the CR (69/365 days).

For accounts that require a different calculation, agencies must notify the General Fund via e-mail GeneralFund@fiscal.treasury.gov by the eighth business day following quarter-end and provide the CR balance for the account and supporting documentation such as a reference to the applicable guidance in the OMB Bulletin. Examples include accounts in which the CR provides funding other than that provided by section 101 (i.e. an “anomaly”), the House or Senate passed an appropriations bill that provides no funding for the account at the time the CR is enacted, or an account with an “exception apportionment.” If the information and supporting
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documentation received from the trading partner is sufficient, the General Fund will adjust its CR balances accordingly.

2.4 Fiduciary Fund Balance with Treasury

Fiduciary Fund Balance with Treasury (Fiduciary FBwT) is cash that is held in the U.S. Treasury and administered by a Federal entity on behalf of fiduciary beneficiaries. The owner of Fiduciary FBwT is a non-federal party. Fiduciary assets are not recognized on the balance sheet of the federal component entity because they are not assets of either the federal component entity or the Federal Government as a whole. Instead, the Federal Entity is required to include in its own audited financial statements a note disclosure providing information about its fiduciary activities. The liability for fiduciary FBwT is recorded by the General Fund and recognized as a liability on the Governmentwide balance sheet.

The General Fund receives all cash related transactions from Central Accounting Reporting System (CARS). The transactions do not include the information necessary to identify fiduciary Treasury Account Symbols (TAS). This information is necessary in order to reclassify the Fiduciary LFBwT from a federal trading partner to a non-federal trading partner. The General Fund enters a monthly reclassification journal by utilizing the fiduciary TAS information maintained within CARS. At fiscal year-end, the amounts for each fiduciary TAS are reviewed to ensure all Fiduciary LFBwT activity was properly reclassified throughout the year.

2.5-General Fund Authority Transactions

General Fund Authority transactions include processes to provide agencies with the authority to fund specific programs on behalf of the U.S. Government. Types of these transactions include unexpended appropriations, appropriations/warrants issued, collection of tax revenue (unemployment, excise, gift, estate, etc.), and Trust Fund warrants issued.

Warrant/appropriation activity—USSGL accounts applicable to this activity include USSGL accounts 310100G, 310600G, and 310700G. Data associated with RC 39 (USSGL 3207), for example the offsetting collection receipts, must be submitted using the General Fund Agency submission form via email to GeneralFund@fiscal.treasury.gov.

It is important that agencies use the General Fund as the trading partner (a federal indicator of G and an AID of 099) for authority transactions. For example, when an agency receives an appropriation warrant, they record the following proprietary accounting entries: debit 101000 (FBwT) and credit 310100 (Unexpended Appropriations – Appropriations Received). The General Fund records the offset to these entries (reciprocates) by recording the following: debit 320100 (Appropriations Outstanding – Warrants Issued) and credit 201000 (Liability for Fund Balance with Treasury).

These USSGL pairings are reciprocal categories 40 (101000/201000) and 41 (310100/320100), which assist in the elimination of federal activity at the governmentwide level to prepare the Financial Report. If the trading partner does not use General Fund as the trading partner for an appropriation warrant, the entries will not properly eliminate for the Financial Report.

As an agency “uses” an appropriation throughout the fiscal year (when goods or services are received or benefits provided), they record the following propriety USSGL entries: debit 310700 (Unexpended Appropriations – Used) and credit 570000 (Expended Appropriations). The General Fund reciprocates by recording entries to: debit 570005 (Appropriations – Expended) and credit 320700 (Appropriations Outstanding – Used).

These USSGL pairings are RC 39 (310700/320700) and 38 (570000/570005). Just as the original recording of the appropriation warrant, the usage of that appropriation must also eliminate for the Financial Report. If the trading partner does not use General Fund as the trading partner for these accounting entries, they will not properly eliminate for the Financial Report.

Taxes and receipts moved from a Treasury General Fund Receipt Account via a warrant journal voucher to any special funds or trust funds are considered IGTs. The receiving entity must classify these transactions as “federal.”
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In addition, the receiving entity must classify these same taxes and receipts as “federal” on the Closing Package line. Any further classification of the original source of the taxes and receipts (that is, dedicated collections, general receipts, interest) is not relevant for the purposes of the classification of “Federal” or “Non-federal.”

Under various circumstances, unobligated funds are removed from agency accounts and deposited to the General Fund. Generally, this represents a permanent reduction of funding. These reductions may be the result of specific statutory enactments that remove the funds, may reflect permanent law that extinguishes balances at the end of the fifth expired year, or may represent partial reductions due to limitations on earnings or collections. Agencies must cite the General Fund as their trading partner using AID 099 for transfers to the General Fund. However, for transfers to General Fund Receipt Accounts, agencies must use their three-digit agency identifiers.

Examples of authority related transactions where it is appropriate to cite the General Fund include early or partial cancellation of appropriations or spending authority from offsetting collections by administrative action, and rescissions where the authority in a TAS is permanently canceled by law and FBwT is returned to the General Fund.

Table 2 presents examples where fund balances are transferred to the General Fund, and Table 3 reflects the appropriate proprietary accounting treatment for these actions.

Table 2: Examples of Rescission, Cancellation, and Reduction Transactions With the General Fund

<table>
<thead>
<tr>
<th>Transactions With the General Fund</th>
<th>Nature of Transaction</th>
</tr>
</thead>
<tbody>
<tr>
<td>Enacted Rescissions</td>
<td>This Transfer type includes enactments of law that rescind appropriated authority and spending authority from offsetting collections. Rescissions return funds to the source from which they were appropriated, that is, either to the General Fund or to the specific receipt account. If the funds were appropriated from the General Fund, Treasury will issue a warrant to affect the rescission.</td>
</tr>
<tr>
<td>Cancellation of Unobligated Balances at the End of Fifth Expired Fiscal Year</td>
<td>Unless provided otherwise, cancellation of unobligated balances at the end of the fifth expired fiscal year are transfers to the General Fund. Agencies will initiate the transaction via the Central Accounting Reporting System (CARS) Authority Transaction Module (ATM), Year-end Transactions Module, and “Early Cancellation of Unobligated Balances.”</td>
</tr>
<tr>
<td>Early Cancellation of Unobligated Balances</td>
<td>Under certain circumstances, an agency may be required by legislation, or may elect, to cancel unobligated balances, in part or entirely, earlier than the end of the fifth expired fiscal year. This will apply when the head of the agency or the President determines that the purposes for which the appropriation was made have been carried out and no disbursement has been made against the appropriation for two fiscal years. The agency does not execute these cancellations via a Standard Form (SF) 1151, Non-expenditure Transfer Authorization. The agency must request Treasury to issue a surplus warrant. For fourth quarter reporting, the agency must notify the Budget Reports Division (BRD) team if a TAS has been canceled partially or entirely. Once the cancellation is executed, the funds are not available for restoration. Agencies will initiate the transaction via the CARS ATM Year-end Transactions Module, “Early Cancellation of Unobligated Balances.”</td>
</tr>
</tbody>
</table>

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<table>
<thead>
<tr>
<th>Transactions With the General Fund</th>
<th>Nature of Transaction</th>
</tr>
</thead>
<tbody>
<tr>
<td>Permanent Reductions of Special and Non-revolving Trust Fund Receipts by Transfer to a General Fund Receipt Account</td>
<td>Special or non-revolving trust fund receipts in unexpired TAS may be permanently reduced by enacted legislation or other statutory provisions that limit the availability of receipts, limit the amount that can be carried forward, or otherwise require a Transfer of balances to the General Fund. Statutes that call for rescission and cancellation of receipts are within this category. This Transfer type includes permanent reductions in unexpired TAS derived from available or unavailable special and non-revolving trust fund receipt accounts that are transferred to the following General Fund Receipt account TAS 3230, 3231, 3232, 3233, and 3305. Agencies may be required to Transfer current-year receipts or prior-year balances. Agencies must use their two-digit trading partner agency identifier in front of all General Fund receipt account TAS when returning fund balance to the General Fund. Reductions of available receipts are usually executed via a non-expenditure Transfer. Agencies must request a Treasury surplus warrant for reductions of unavailable receipts.</td>
</tr>
<tr>
<td>Contingent Liabilities for Capital Transfers to a General Fund Receipt Account</td>
<td>If the parameters of Federal Accounting Standards Advisory Board (FASAB) SFFAS 5, &quot;Accounting for Liabilities of the Federal Government,&quot; are met, the Transferring TAS must establish a contingent liability for a capital transfer when it is probable that payment will occur at some point in the future. The Transferring TAS will record the contingent liability in USSGL account 292300, “Contingent Liability for Capital Transfers.” When it appears receipts or revenue will be sufficient to make the payment in the current fiscal year, the Transferring agency should reclassify the contingent liability to liability for capital transfers.</td>
</tr>
<tr>
<td>Transactions That Transfer Capital Investments of the United States or Earnings for Credit to Designated Capital Transfer General Fund Receipt Account TAS</td>
<td>Capital transfers include the repayment of capital investment and payment of dividends, or distribution of earnings of a revolving fund, to a General Fund Receipt Account. Transfers of this nature involve the following General Fund Receipt Accounts: 161300, 161400, 281300, and 281400. Agencies must use their three-digit trading partner agency identifier in front of all General Fund Receipt Account TAS when returning a fund balance to the General Fund Receipt Account. Generally, the Transferring fund will record separate transactions to record the contingent liability related to capital transfer, liability for capital transfer, and the actual Transfer of the fund to the General Fund Receipt Account. For specific transaction detail, refer to USSGL implementation guidance on capital transfers.</td>
</tr>
</tbody>
</table>

**Table 3: Accounting Treatment for Examples of Rescission, Cancellation, and Reduction Transactions using General Fund Receipt Accounts**

<table>
<thead>
<tr>
<th>Transactions With General Fund Receipt Accounts–Accounting Treatment</th>
<th>Entity 1 (Losing Account)</th>
<th>Entity 2 (Receiving Account)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Transaction Type</strong></td>
<td><strong>Proprietary USSGL account(s)</strong></td>
<td><strong>Proprietary USSGL account(s)</strong></td>
</tr>
<tr>
<td>Enacted Rescissions</td>
<td>310600 or 576500</td>
<td>320600 or 575500</td>
</tr>
<tr>
<td><em>If the funds were appropriated from the General Fund, record the rescission in USSGL account 310600. If the rescission is against funds appropriated from special or trust fund available receipts or spending authority from offsetting collections, record the rescission in USSGL account 576500.</em></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### Transactions With General Fund Receipt Accounts–Accounting Treatment

<table>
<thead>
<tr>
<th>Transaction Type</th>
<th>Entity 1 (Losing Account)</th>
<th>Entity 2 (Receiving Account)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cancellation of Unobligated Balances at the End of Fifth Expired FY</td>
<td>Proprietary USSGL account(s) 310600 or 591900</td>
<td>Proprietary USSGL account(s) 320600 591910</td>
</tr>
<tr>
<td>Early and Partial Cancellation of Unobligated Balances</td>
<td>Proprietary USSGL account(s) 310600 or 591900</td>
<td>Proprietary USSGL account(s) 320600 591910</td>
</tr>
<tr>
<td>Permanent Reductions of Special and Non-revolving Trust Fund Receipts by Transfer to a General Fund Receipt Account</td>
<td>To a specific General Fund Receipt Account: SF 1151 or Negative Warrant</td>
<td>To a specific General Fund Receipt Account: SF 1151 or Negative Warrant</td>
</tr>
<tr>
<td></td>
<td>Proprietary USSGL account(s) 576500</td>
<td>Proprietary USSGL account(s) 575500</td>
</tr>
</tbody>
</table>

### Transactions With General Fund Receipt Accounts–Accounting Treatment

<table>
<thead>
<tr>
<th>Transaction Type</th>
<th>Entity 1 (Losing Account)</th>
<th>Entity 2 (Receiving Account)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contingent Liabilities for Capital Transfers to a General Fund Receipt Account</td>
<td>Establish a contingent liability for a capital transfer</td>
<td>Establish a contingent liability for a capital transfer</td>
</tr>
<tr>
<td></td>
<td>Proprietary USSGL account(s) 292300 and 579200</td>
<td>Proprietary USSGL account(s) 192300 and 575600</td>
</tr>
<tr>
<td></td>
<td>Reclassify as liability for capital transfers</td>
<td>Reclassify as liability for capital transfers</td>
</tr>
<tr>
<td></td>
<td>Proprietary USSGL account(s) 292300, 297000, 576600, and 579200</td>
<td>Proprietary USSGL account(s) 192300 and 192500</td>
</tr>
</tbody>
</table>
Transactions That Transfer Capital Investments of the United States or Earnings for Credit to Designated Capital Transfer General Fund Receipt Account TAS

<table>
<thead>
<tr>
<th>To a specific General Fund Receipt Account:</th>
<th>To a specific General Fund Receipt Account:</th>
</tr>
</thead>
<tbody>
<tr>
<td>SF 1151</td>
<td>SF 1151</td>
</tr>
<tr>
<td>Proprietary USSGL account(s)</td>
<td>Proprietary USSGL account(s)</td>
</tr>
<tr>
<td>297000</td>
<td>192500</td>
</tr>
</tbody>
</table>

Business Rules for Authority

The following key laws and policy sources govern the accounting and financial management for authority:

- OMB Circular No. A-11, Section 20, “Terms and Concepts,” provides definitions for budget terms — such as budget authority, obligation and outlay that are necessary to understand the budget process and this Circular.
- OMB Circular No. A-11, Section 112, “Deferrals and Presidential Proposals to Rescind or Cancel Funds,” provides information on deferrals, rescissions, and cancellations.
- OMB Circular No. A-11, Section 123, “Apportionments Under Continuing Resolutions,” provides information on determining the amount available to agencies under a continuing resolution.
- OMB Circular No. A-123, “Management’s Responsibility for Internal Control,” Appendix A, emphasizes the need for agencies to integrate and coordinate internal control assessments with other internal control-related activities within the agency.
- SFFAS No. 5, “Accounting for Liabilities of the Federal Government,” establishes accounting standards to recognize and measure liabilities in general-purpose federal financial reports, which are issued for both internal and external users.
- SFFAS No. 27, “Identifying and Reporting Funds from Dedicated Collections,” provides guidance on identifying and reporting funds from dedicated collections.
- I TFM 2-4700, Appendix 7, “Federal Intragovernmental Transactions (IGT) Categories of Reciprocal U.S. Standard General Ledger Proprietary Accounts,” provides a list of reciprocal categories and the financial statements to which they relate.

2.6- General Fund Non-Entity Transactions

GFRAs are credited with all collections that are not earmarked by law for another account or specific purpose. Agencies should refer to the Draft General Fund Receipt Account Guide on the USSGL website for examples of how to record trading partner codes in GFRAs. Agencies that are collecting receipts into GFRAs should be aware that although GFRAs belong to the General Fund, the General Fund does not have all of the details of all the
accounting events in the GFRAs. This is because the General Fund derives a majority of its data through transactions performed within CARS.

General Fund Non-Entity Transactions include General Fund Receipt Accounts which is a receipt account credited with all collections that are not earmarked by law for another account for a specific purpose. These transactions include:

- non-entity and custodial collections
- penalties and fines revenue
- custodial and non-entity liabilities

Collecting agencies must classify taxes and other miscellaneous receipts collected directly from the public as “non-federal” in the appropriate GFRA on the agency’s Statement of Custodial Activity. Collecting agencies also record this revenue as “non-federal” in the Closing Package. For example, some employment taxes are submitted to and collected by the Internal Revenue Service and ultimately are transferred to the Social Security trust funds. Treasury classifies these taxes as “non-federal,” and the Social Security Administration classifies them as “federal” with Trading Partner 099. See TFM Volume I, Part 2, Chapter 4700, subsection 4705.20a for additional guidance.

Collections either collected or accrued in GFRAs include but are not limited to USSGL accounts 298000G, 298500G, 599000G, 599100G, 599300G, and 599400G. Accrual data associated with RC category 44, 46, and 48 must be submitted using the General Fund Agency Submission form via email to GeneralFund@fiscal.treasury.gov.

2.7-Other General Fund Transactions

Agencies must report receipts collected or accrued into the General Fund Receipt Accounts that do not meet the requirements of the Statement of Custodial Activity or the Custodial Note using USSGL account 192100G, “Receivable From Appropriations.” This account is Treasury limited, and agencies may use it only with approval from Treasury and OMB.

Other activities associated with the General Fund—USSGL accounts applicable to this activity include but are not limited to USSGL accounts 192100G, 259000G, etc. Accrual data associated with these USSGL accounts must be submitted using the General Fund Agency Submission form via email to GeneralFund@fiscal.treasury.gov.

2.8-Other GF Financing Sources

Fiscal Service’s Debt Accounting Branch must report the amortization and accrual amounts of the debt which have yet to be outlayed and funded through appropriations from the General Fund. The transactions for this reporting include USSGLs 5790001G, “Other Non-Budgetary Financial Sources for Debt Accruals/Amortization” and the General Fund will report the offset in USSGL 579010F, “Other Financing Sources-General Fund.”

Section 3-Common Errors with General Fund Use

There are several common errors trading partners make when citing General Fund transactions. A description of each of these errors has been outlined in Table 4.
Table 4: Common Errors on General Fund Use

<table>
<thead>
<tr>
<th>Category</th>
<th>Subcategory</th>
<th>Common Errors</th>
</tr>
</thead>
<tbody>
<tr>
<td>All</td>
<td>All</td>
<td>Agencies having activities with GFRAs should never use TP AID 099. Instead, agencies should use their three-digit agency identifier. Agencies should never use the exchange domain value (“X”) for transactions with the General Fund. The exchange domain value of “E” is permitted in exceptional and limited circumstances when trading with the General Fund. This represents exchange revenue without associated costs. See Appendix 7 and Appendix 10 for guidance.</td>
</tr>
<tr>
<td>Fiduciary</td>
<td>Investments</td>
<td>Agencies with Investments issued by Fiscal Service should not cite the General Fund as a trading partner. Instead, these agencies should cite Treasury (TP AID 020).</td>
</tr>
<tr>
<td></td>
<td>Borrowings</td>
<td>Agencies with Borrowings issued by Fiscal Service or FFB, respectively, must not cite the General Fund as a trading partner. Instead, these agencies should cite Treasury (TP AID 020). Agencies with Borrowings issued by entities other than Fiscal Service or FFB (for example, Tennessee Valley Authority, Housing and Urban Development) must not cite the General Fund as a trading partner. They should cite the trading partner agency identifier for the issuing agency.</td>
</tr>
<tr>
<td>Benefits DOL</td>
<td>FECA</td>
<td>Not reclassifying employer’s share of FICA from the federal line “Benefit Program Costs” (RC 26) to the federal line Other Expenses (Without Reciprocals) (RC 29) in the Closing Package.</td>
</tr>
<tr>
<td></td>
<td>OPM Benefits</td>
<td></td>
</tr>
<tr>
<td>Buy/Sell</td>
<td></td>
<td>Agencies must never cite the General Fund for Buy/Sell transactions (reimbursable activity). Agencies must never cite the General Fund for reimbursable activity with Treasury program organizations. They should cite Treasury (TP AID 020). Agencies must never cite the General Fund for Judgment Fund transactions for imputed costs/revenue.</td>
</tr>
<tr>
<td>Other</td>
<td>Transactions</td>
<td>Agencies must never cite the General Fund for transfers to or from Treasury program organizations. They should cite Treasury (TP AID 020). Capital transfers: Agencies reporting Non-Expenditure Financing Sources–Capital Transfers In/Out (USGL accounts 575600F and 576600F) must not use TP AID 099. Instead agencies should use their own agency as trading partner (that is, intradepartmental). Reporting for General Fund activities is discussed in TFM Volume I, Part 2, Chapter 4700, subsection 4705.20g. Agencies must not use TP AID 099 for capital transfers (RC 11 and 12). Agencies should use their three-digit agency identifier.</td>
</tr>
</tbody>
</table>

Section 4-General Fund Agency Submission Form and Deadline

As of March 21, 2015, CARS is the Fiscal Service's central accounting system of record. CARS is the official source for the posting of transactions related to budget authority, federal agencies' FBwT account (which is the available
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budget spending authority of federal agencies), collections, and disbursements. The General Fund general ledger is derived from CARS, adjusted as necessary, and supplemented with additional information via journal vouchers.

CARS transactions are interfaced to the General Fund’s financial system general ledger via the Central Accounting and Reporting Interface (CARI). The transactions are transmitted with attributes from CARS. The General Fund’s financial system compares the transaction attributes to a general ledger mapping table where mapping rules are maintained to properly post a Debit/Credit accounting entry, creating the necessary offsets to the individual agency transactions for intragovernmental eliminations. Most of the accounting transactions in the General Fund’s general ledger are created by this interface process; however, there are entries that must be made via manual journal vouchers to the general ledger based on information provided by the trading partners.

In order to prevent Intrigovernmental differences with the General Fund, agencies must notify the General Fund of any applicable non-CARS activity reported with the federal/non-federal attribute domain value of “G.” Non-CARS activity is a General Fund term used to describe any required USSGL data/balances that must be submitted by the trading partner to the General Fund, because it cannot be directly derived from CARS. This information must be sent via email to GeneralFund@fiscal.treasury.gov by the eighth business day following quarter-end using the General Fund Agency Submission Form. The form can be found at the General Fund website. The information submitted on the form will include, but is not limited to, a general description of the type of transactional data being sent, the USSGLs involved, and the applicable amounts by USSGL. Individual worksheets exist within the form for reciprocal categories 30, 38, 39, 44, 46, and 48.

The General Fund Operational Team will monitor and record when agency’s submit their General Fund Agency Submission Form, and will share that information for purposes of preparing Intragovernmental Transactions Scorecards. Submissions sent to individual accountants instead of GeneralFund@fiscal.treasury.gov will not be considered as meeting the deadline (eighth business day following quarter-end). In addition, incomplete information on the form will result in a missed deadline. Completeness, accuracy, and timeliness are vital when submitting the General Fund Agency Submission Form in the continued effort to resolve intragovernmental differences that cause an impediment to an audit of the Financial Report. Promptly notify the General Fund Team if your agency key IGT points of contact change.

The following bulleted items are the types of data submitted by agencies on the General Fund Agency Submission Form:

- Amounts for Receivable from Appropriations (USSGL 192100), Other Assets (USSGL 199000), Other Debt (USSGL 259000), and Other Liabilities without Related Budgetary Obligations (USSGL 299000) in RC 30. While the Fund Balance with Treasury entries associated with these transactions is captured in CARS, the General Fund is unable to differentiate these transactions. Therefore, the agency must submit this information to the General Fund.

- Amounts for Unexpended Appropriations–Used (USSGL 310700) and Expended Appropriations (USSGL 570000), RC 39 and RC 38 respectively. Although Federal Program Agency payments are captured in CARS, there is insufficient information regarding the TAS used for the disbursement to determine if appropriations were used/expended. Payments made using reimbursable authority for example would not impact USSGLs 310700 and 570000. The General Fund will estimate balances based on CARS transactions with a Business Event Transaction Code (BETC) of DISB and DISBAJ for the applicable period, including any TAS that have had an appropriation recorded in CARS. This estimate is adjusted based on amounts provided by trading partners. The General Fund reporting entity is required to meet the same GTAS reporting deadlines as the trading partners, which precludes the usage of GTAS balances for RC 38 and RC 39.

- Amounts for any accrual activity recorded in a GFRA. Cash deposited using a GFRA is captured in CARS and accounted for by the General Fund. However, the General Fund has no means to capture when an accrual is created, and subsequently no means to determine when a collection has been previously accrued. This activity includes Collection for Others–Statement of Custodial Activity (USSGL 599000), Offset to Non-Entity Collections–Statement of Changes in Net Position (USSGL 599300), Custodial Liability (USSGL 298000), Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity (USSGL 298500), Accrued Collections for Others–Statement of Custodial Activity (USSGL 599100),
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Offset to Non-Entity Accrued Collections-Statement of Changes in Net Position (USSGL 599400), RCs 44, 46, and 48.

- Amounts for Revenue and Other Financing Sources–Cancellations (USSGL 591900)–All CARS transactions with a BETC of SW or SWYE interface to the General Fund general ledger as the cancellation of expired appropriations (USSGL 320600) RC 36; however, there are instances in which the CARS transaction represents canceled authority returned to the General Fund that was originally derived from revenue or other financing sources which should map to USSGL 591900 instead. The TAS attributes on the CARS transaction is insufficient to identify these exceptions; therefore, the agencies must communicate any non-appropriated cancellation to the General Fund to ensure the proper accounting entries are recorded.

Please include supporting documentation when submitting information for RC 30 (Other Assets/Liabilities); without sufficient supporting documentation the General Fund will not record the offsetting accounting entries which will cause an intragovernmental difference. If the balances have not changed since your last submission form, support is not necessary. In regard to RC 38 (Expended Appropriations) and RC 39 (Appropriations-Used); please do not exclude this information from the form because your balances are not final. Failure to include this information on the form will result in a missed deadline that will be reflected on your Intragovernmental Transactions Scorecard. In addition, the balances submitted for RC 38 and 39 should match, given the relationship of the USSGL accounts. Balances in USSGL account 198000F are based on actual collections interfaced through CARS. Therefore, the General Fund will not reduce balances in RC 46 below the actual collections in CARS. If the balances reported in any RC category results in an abnormal balance, please provide some explanation in the e-mail with the submission form. Finally, please be mindful of whether or not the TAS information within the form is a valid TAS, per the Super Master Account File (SMAF) within GTAS.

Be sure to read all e-mail correspondence sent from the GeneralFund@fiscal.treasury.gov e-mail account. Standard e-mail stationery is often utilized; however, time sensitive requests or important information may have been added within the standard verbiage.
Appendix 10

INTRAGOVERNMENTAL TRANSACTION (IGT) GUIDE

Section 1—Overview of Intragovernmental Transactions

1.1—Purpose

The purpose of this guide is to assist agencies in the accounting, reporting, and reconciliation of IGT activity with their trading partners. This guide:

- establishes overall roles and responsibilities for trading partners,
- provides specific guidance relevant to each IGT category and subcategory,
- serves as a reference document for those individuals new to the IGT process,
- provides specific instructions on the IGT process to agency subject matter experts,
- establishes authoritative sources for Fiduciary transactions and balances including Benefits transactions,
- explains how the Bureau of the Fiscal Service (Fiscal Service) will use metrics to measure agency progress in resolving IGT differences,
- explains the IGT Root Cause/Corrective Action Plan (CAP) process to reconcile and resolve IGT differences, and
- explains how to use the Dispute Resolution process to resolve imbalances between trading partners.

Throughout this guide, the term “agency” refers to reporting agencies required to adhere to the policies in this guide. The term “trading partner” refers to the two entities engaged in IGT activity and includes all reporting and non-reporting agencies. Section 2.2, “Report IGT Activity,” provides further information for reporting and non-reporting agencies. Agencies must use Treasury Financial Manual (TFM) Volume I, Part 2, Chapter 4700, including this guide and the U.S. Standard General Ledger (USSGL) as references for recording, reporting, and reconciling their IGT activity. Official USSGL guidance is documented in the USSGL website.

1.2—Background

IGTs result from business activities conducted between two federal government entities. In order to properly present the balances on the Financial Report of the United States Government (FR), IGTs must be eliminated during the preparation process. If not, IGT differences will occur that result in the misstatement of financial balances. For example, when two agencies enter into a reimbursable agreement, each will have a reciprocating accounts payable (Buyer) and accounts receivable (Seller) that should net to zero. If not, the Buy/Sell IGT category will have a difference.

There are two types of IGTs: intradepartmental and intragovernmental. Intradepartmental transactions result from activity between trading partners within the same department. Intragovernmental transactions result from activity between federal entities not within the same department. When Fiscal Service compiles the Financial Report of the United States Government (FR), it eliminates intragovernmental activity and identifies IGT differences that agencies must reconcile and resolve.

1.3—IGT Categories and Subcategories

IGT categories represent a grouping of transactions processed in a similar manner related to a type of financial activity. IGTs consist of four categories: Fiduciary, Buy/Sell, Transfers, and General Fund transactions. Intragovernmental subcategories provide a further breakdown that allows for differentiation by transaction type and owner. All categories and subcategories have different business processes, defined by the transaction activity that drives distinct process models for the IGTs. Fiduciary IGTs are further broken down into subcategories.

**Fiduciary** IGTs include transactions that originate from a centralized Fiduciary agent. A centralized Fiduciary agent is an entity that acts for and on behalf of another in a particular matter under circumstances that give rise to a relationship of trust and confidence. Within the federal sector, a limited number of agencies perform Fiduciary duties on behalf of other agencies. Fiduciary transactions are comprised of Fiscal Service Investments and Borrowings, Federal Financing Bank (FFB) Borrowings, Federal Employees’ Compensation Act (FECA) transactions with the Department of Labor (DOL), and employee Benefits transactions with the Office of Personnel Management (OPM).

**Benefits** IGTs include transactions in Benefit Program Contributions Receivable and Payables (Reciprocal Category 21) and
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Benefit Program Costs/Revenues (Reciprocal Category 26). If agencies have benefits transactions with a trading partner other than DOL or OPM, the agency must provide Fiscal Service with an explanation of these transactions to be evaluated. **There should never be any Benefits transactions with Treasury as the trading partner.**

**Buy/Sell** IGTs include transactions that occur between two federal entities where goods or services are purchased by one entity from another entity. This arrangement is typically accomplished through the issuance of a reimbursable agreement between the two entities. Trading partners should have appropriate statutory authority, such as the Economy Act, prior to engaging in an agreement for Buy/Sell transactions. **Note:** Buy/Sell transactions should never occur with the General Fund of the U.S. Government (General Fund). The General Fund does not engage in exchange activity in the Buy/Sell subcategory.

**Transfers** IGTs include non-exchange transactions that reduce resources (budgetary and proprietary) in one Treasury Account Symbol (TAS) and increase them in one or more other TAS by the total cumulative amount. Transfers IGTs typically require proper interpretation of legislative language and can involve complex scenarios with intricate accounting treatment.

**General Fund** IGTs include transactions that occur between a federal entity and the General Fund. The five General Fund (GF) sub-categories include Fund Balance with Treasury (FBwT), GF Authority, GF Non-Entity Transactions, Other GF RCs, and Other GF Financing Sources.

Table 1 presents the IGT’s categories and subcategories.

**Table 1: IGT Categories and Subcategories**

<table>
<thead>
<tr>
<th>IGT Category</th>
<th>IGT Subcategory</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fiduciary</td>
<td>Investments in Treasury securities with Fiscal Service</td>
<td>Fiscal Service calculates and reports to agencies their investment balances and activity, including principal, premiums, discounts, accrued interest receivable, and interest revenue (net of gains and losses).</td>
</tr>
<tr>
<td></td>
<td>Borrowings from Fiscal Service and FFB</td>
<td>Fiscal Service and FFB calculate and report principal and interest balances to agencies.</td>
</tr>
<tr>
<td></td>
<td>Benefit Program Contributions Receivables and Payables; Benefit Program Costs/Revenues</td>
<td>DOL records and reports FECA expenses and liabilities by agency, including the accrual of actuarial liabilities, and provides a quarterly detailed listing by employee of charges incurred on behalf of the agency. OPM calculates and reports by agency the transactions relating to the Federal Employees Retirement System (FERS), the Civil Service Retirement System (CSRS), the Federal Employees Health Benefits Programs (FEHB), and the Federal Employees’ Group Life Insurance Program (FEGLI). <strong>Note:</strong> If an agency has any of these transactions with a trading partner other than DOL or OPM, the agency must obtain approval from Fiscal Service before with an explanation of the transactions in order for Fiscal Service to evaluate. <strong>There should never be any Benefits transactions with Treasury as the trading partner.</strong></td>
</tr>
</tbody>
</table>
### Appendix 10

<table>
<thead>
<tr>
<th>IGT Category</th>
<th>IGT Subcategory</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Buy/Sell</td>
<td>Buy/Sell activities between agencies</td>
<td>Buy/Sell activities occur between two Federal Program Agencies (FPAs) when goods/services are exchanged between reimbursable/expenditure transactions. They are managed through an interagency agreement (IAA), often called a reimbursable agreement, which includes a General Terms &amp; Conditions and an Order document. They cover exchanges related to goods and services rendered, accounts receivable and other assets, accounts payable and other liabilities, advances, prepayments from/to, and deferred credits.</td>
</tr>
<tr>
<td>Transfers</td>
<td>Transfers of resources between agencies</td>
<td>Non-exchange transactions that move budgetary and proprietary resources between two or more TAS. Transfers are further classified in this document as expenditure, non-expenditure, and other.</td>
</tr>
<tr>
<td>General Fund</td>
<td>FBWT Transactions</td>
<td>Transactions between federal entities and the General Fund concerning FBWT and the Liability for FBWT.</td>
</tr>
<tr>
<td></td>
<td>GF Authority</td>
<td>Transactions between federal entities and the General Fund concerning expended and unexpended appropriations, warrants issues, tax revenue, and trust fund warrants.</td>
</tr>
<tr>
<td></td>
<td>GF Non-Entity Transactions</td>
<td>Transactions between federal agencies and the General Fund concerning non-entity and custodial activity including fines and penalties.</td>
</tr>
<tr>
<td></td>
<td>Other GF RCs</td>
<td>Transactions between federal agencies and the General Fund concerning other assets and liabilities.</td>
</tr>
<tr>
<td></td>
<td>Other GF Financing Sources</td>
<td>Transactions between federal agencies and the General Fund concerning other financing sources for the General Fund.</td>
</tr>
</tbody>
</table>

To enhance accountability and efficiency within IGT processes, Fiscal Service will request that each agency identify key IGT points of contact (POCs) on an annual basis. POCs should be familiar with their agency’s activity in the IGT category/sub-category and will be expected to address questions or concerns on an as-needed basis. These POCs will work with both Fiscal Service personnel as well as other federal agencies to address differences.

In addition, Fiscal Service requests that agencies update their key IGT POCs for IPAC and G-Invoicing at least once a year. For more information, please contact Fiscal Service at <IGT@fiscal.treasury.gov>.

### Section 2—IGT Process

As agencies conduct business with each other, IGT activity must follow a standard set of processes that support the recording, reporting, reconciliation, and measurement of intragovernmental activity. Agencies’ adherence to the process provides the required controls for IGT activity and allows both agencies, as well as Fiscal Service, to perform their financial statement reporting in an efficient manner.

#### 2.1—Record IGT Activity

Based on the subcategory, the agency determines the transaction type and the trading partner for that transaction. Fiduciary transactions always have an authoritative source that acts as a Fiduciary agent on behalf of all agencies. Buy/Sell and Transfers transactions occur between varying trading partners that must coordinate closely on the proper financial treatment so that the IGTs properly eliminate. Selecting the correct trading partner and transaction type allows agencies to...
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properly categorize their IGT activity. General Fund transactions are transactions which occur with the General Fund (AID 099 or FR Entity 9900) as the trading partner in the General Fund sub-categories.

The agency determines its role and responsibilities (for example, calculations and reconciliations) in the transaction type by referring to the Roles/Responsibilities sections contained throughout this guide. This guide identifies key regulations, policies, and other guidance that govern the subcategory. The agency follows the established business rules for proper posting of the transaction type.

2.1.1—Treasury Systems

Agencies provide IGT Closing Package information to Treasury using the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS) on an annual basis. GTAS will then create the reclassified financial statements based on the USSGL crosswalks. Closing Package line item information represents an agency’s comparative, consolidated audited, and department-level financial statements which are used to prepare the Financial Report of the United States Government (FR). Treasury also uses the ATB files submitted to Fiscal Service in GTAS to produce intragovernmental reports and analyze intragovernmental financial data from agencies on a quarterly basis. GTAS and Fiscal Service’s website are the official confirmation systems for all federal departments and agencies that engage in Fiduciary and Benefits IGTs.

2.1.2—IGT Reporting Guidance

IGTs must be accounted for consistently by the agency and their trading partners. Agencies must ensure they are able to identify and track all IGTs from the beginning to the end of the process. Agencies must maintain accurate, detailed information on transactions as a part of their accounting records. This information assists agencies in identifying the correct postings to USSGL accounts and facilitates the reconciliation process. Detailed records must include enough information to enable easy identification, rationale, and location of supporting documentation.

At the end of each quarter, Fiscal Service collects agency adjusted trial balance submissions to analyze USSGL data. To eliminate IGT activity at the governmentwide level, Fiscal Service groups specific USSGL accounts into reciprocal categories. Within each reciprocal category, USSGL accounts are paired up between trading partners for proper elimination, except for Reciprocal Category 29 (RC 29), which is used for non-reciprocating USSGL accounts. These pairings of eliminating USSGL accounts for all IGT subcategories are listed in TFM Volume I, Part 2, Chapter 4700, Appendix 7. In addition, see Sections 4 through 10 for the eliminating accounts relevant to each IGT subcategory.

Some IGT eliminating accounts are considered limited use and must only be used for their stated purpose. These accounts are identified and discussed in each IGT subcategory section. If an agency plans to use the account for other than the stated purpose, it must contact Fiscal Service Financial Reports Division to discuss if that USSGL account can be used.

2.1.3—Accounting Attributes and Business Rules

The following subsections provide detailed information and guidance on specific accounting attributes and business rules important to the proper recording of IGT activity.

2.1.3.1—USSGL Account Attributes

Account attributes further describe USSGL accounts in order to meet specific financial reporting requirements. Every attribute is assigned one or more domain values, which consist of all the possible valid choices within that attribute.

See the USSGL website for a complete listing of attributes and attribute domain values.

The federal/non-federal indicator attribute used in conjunction with line item data in the Closing Package provides information that enables Fiscal Service to prepare elimination entries for the Financial Report of the United States Government (FR). Domain values for this attribute are “F” for Federal, “G” for General Fund, “N” for non-federal, and “Z” for non-reciprocating federal activity. The “Z” attribute domain value is limited to Reciprocal Category 29. The chosen attributes are used to identify the type of account balance and the IGTs. When the federal attribute domain value “F” is used with a USSGL account, a three-digit agency identifier must be provided for the trading partner with whom the agency has the balance.
2.1.3.2—Classifying Asset Accounts

Asset accounts related to inventory, property, and equipment are submitted to Fiscal Service with a non-federal attribute domain value “N” regardless of whether the assets were purchased from the public or another federal agency, except when the purchase is made through the Bureau of Prisons, then the domain value would be “F.” This attribute is being used as a mechanism to communicate that these particular asset accounts of individual agencies are also assets of the federal government as a whole.

Related USSGL memorandum accounts 880100, 880200, 880300, and 880400 were established to record capitalized purchases and are to be used in the reconciliation process (trading partner identification is associated with these accounts). See TFM Volume I, Part 2, Chapter 4700, subsection 4706.25a for additional guidance related to capitalized purchases. Agencies should follow the Intragovernmental Capital Asset and Inventory Buy/Sell Transactions guidance concerning USSGL guidance on capitalized assets.

2.1.3.3—Trading Partner Agency Identifiers

For proper eliminations to occur, it is essential that accurate trading partner data be captured for intragovernmental activity and balances. Agencies must report their three-digit agency identifier and their trading partner’s three-digit agency identifier as part of the TAS on their ATB bulk file. The trading partner agency identifier represents ownership of the balance when reporting USSGL account balances for transactions with another federal agency. Since FY 2015, agencies are required to use the trading partner main account in conjunction with the trading partner agency identifier for TAS with a FY 2015 year of appropriation. This will continue until FY 2019 where all TAS must have a trading partner main account.

2.2—Report IGT Activity

The agency submits adjusted trial-balance data to Treasury on a predetermined schedule, using GTAS, and at year-end must provide the Chief Financial Officer (CFO) Representations (refer to Appendix 8) on IGT balances (see TFM Volume I, Part 2, Chapter 4700, Figure 2 for dates).

The files must be certified in order for Fiscal Service to use them for elimination of IGTs. Agencies should derive these submissions directly from their departmental adjusted trial balances that are used as the basis for constructing quarterly unaudited financial statements. Significant Entities must verify and submit a Closing Package and provide CFO Representations for federal IGTs and balances. See TFM Volume I, Part 2, Chapter 4700, Appendix 5, for a list of Significant Entities. Other Entities include all other executive branch agencies. All reporting agencies must comply with the requirements in this guide.

Judicial and legislative branch agencies are not required to report since they are not subject to executive branch mandates and guidance. Even though these mandates are not applicable to Judicial and Legislative agencies, Treasury strongly encourages these entities to submit their adjusted trial balances, financial statement notes, and other financial report data. At a minimum, Judicial and Legislative agencies need to work closely with reporting agencies to help reporting agencies confirm and reconcile intragovernmental reporting.

2.3—Reconcile IGT Difference(s)

The agency follows the established reconciliation procedures in this guide for both IGT-wide and subcategory-specific reconciliations. The following processes help agencies reconcile IGTs:

- Authoritative Source Reconciliation (see subsection 2.3.1),
- Material Differences Reports (see subsection 2.3.2),
- Root Cause/Corrective Action Plan (CAP) Process (see subsection 2.3.3),
- Dispute Resolution Process (see subsection 2.3.4), and
- Measure IGT Activity/Scorecards (see subsection 2.4).

Trading partners must work together to reconcile and resolve differences and should not charge back or reject transactions that comply with these rules. In addition, trading partners must not create new or adjustment transactions to circumvent these rules. The assurance provided to Fiscal Service that agencies comply with IGT requirements during the IGT reconciliation
process is systematically established using five functions:

- Obtaining a sufficient explanation to resolve the out-of-balance and condition coverage for GAO assurance,
- Obtaining assurance that agencies are performing quarterly intragovernmental reconciliation in accordance with **OMB Circular No. A-136** (revised),
- Ensuring agencies are mutually completing the *Intragovernmental Material Differences* in the Intragovernmental Module of GTAS quarterly (except Q4) at year-end for the same trading partner/reciprocal category material differences instances,
- Minimizing the number and amount of differences subject to certification, and
- Ensuring agencies are mutually completing the Targeted Differences Forms based upon the quarterly scorecard process (there is no minimum threshold for requirement for completion).

### 2.3.1—Authoritative Source Reconciliation

Authoritative sources submit their Fiduciary balances including benefit balances each quarter to Fiscal Service. The Investment and Borrowings balances from Fiscal Service and the Federal Financing Bank (FFB) will be available at the beginning of each quarterly reporting window in GTAS. Authoritative source balances for DOL FECA, and OPM Benefits will be posted to the **Fiscal Service Intragovernmental Reports** website on or around the fifth workday after the quarter ends. These reports will be at the departmental level of detail. After a designated period, agencies are required to submit all intragovernmental balances to Fiscal Service in GTAS, which includes Fiduciary and benefit balances.

Trading Partners must reconcile with authoritative sources for Fiduciary (including Benefits) transactions as well as with trading partners for Buy/Sell, Transfers, and General Fund transactions following the reconciliation requirements in Sections 4 through 10 of this guide. At a minimum, agencies should use the data sources identified in Table 2 below:
Table 2: IGT Category/Subcategory Required Reconciliation Sources

<table>
<thead>
<tr>
<th>Category</th>
<th>Subcategory</th>
<th>Report Name</th>
<th>Description</th>
<th>Frequency¹</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fiduciary</td>
<td>Investments</td>
<td>Fiscal Service Monthly Account Statement</td>
<td>Provides investment/redemption/maturity/interest amounts for trading partners that have invested in government securities with Fiscal Service.</td>
<td>Monthly</td>
<td>Fiscal Service Monthly Account Statement Reports</td>
</tr>
<tr>
<td>Fiduciary</td>
<td>Borrowings</td>
<td>G/L Balances Report</td>
<td>Provides loan activity for trading partners with Fiscal Service Borrowings including principal and interest balances.</td>
<td>Monthly</td>
<td>G/L Balances Reports</td>
</tr>
<tr>
<td>Fiduciary</td>
<td>Borrowings</td>
<td>Detailed Principal and Accrued Interest</td>
<td>Provides agencies that have borrowed from FFB with their current borrowing amount, final maturity date, and interest rate.</td>
<td>Monthly</td>
<td>FFB website</td>
</tr>
<tr>
<td>Fiduciary</td>
<td>Benefits-DOL FECA</td>
<td>Liability for Current FECA Benefits</td>
<td>Provides liability for current FECA Benefits, including estimates for funded/unfunded receivables and net revenue.</td>
<td>Quarterly</td>
<td>DOL Publications</td>
</tr>
<tr>
<td>Fiduciary</td>
<td>Benefits-OPM Benefits</td>
<td>Employer Benefit Revenue/Expense</td>
<td>Provides accrued benefit revenue/expense balances by trading partner.</td>
<td>Quarterly</td>
<td>Sent via email by OPM. OPM Authoritative Source Balances</td>
</tr>
</tbody>
</table>

If an agency has trading partner differences greater than or equal to $100,000 because its balances are inconsistent with the authoritative source balances of Investments and Borrowings, the agency will be considered non-compliant with the policies in this guide. Since FY 2014, agencies are not considered compliant or non-compliant with the DOL FECA, and OPM Benefits, but rather “in balance” or “not in balance.” Agencies are considered “not in balance” with DOL FECA and OPM Benefits if these differences are not $0.00. Agencies should continue to check their balances against DOL FECA, and OPM Benefits. If there is a large difference between DOL FECA, or OPM Benefits and the agency, Fiscal Service will ask the agency to provide an explanation.

2.3.2—Material Differences Reports

Agencies must explain their Material Differences Parts I, II, and III-Z with their trading partners quarterly (except quarter 4) and at year-end in the Intragovernmental Module in GTAS. This important step in the process provides Fiscal Service with necessary information to complete a root cause analysis of material differences and explain material reporting differences on the consolidated governmentwide financial statements.

¹ Reports listed should be available within seven calendar days after month end.
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Agencies will use the Intragovernmental Module in GTAS to view and explain, as well as certify, Material Differences. The Material Differences window to explain and certify differences will open after the GTAS Bulk File Submission Window closes. The GTAS reporting window schedule can be found on the GTAS information website.

Details outlining the required material differences process can be found in TFM Volume I, Part 2, Chapter 4700 sections 4706.30a and 4706.30b.

2.3.3—Root Cause/Corrective Action Plan (CAP)

Agencies are expected to work with their respective trading partners to reconcile and resolve intragovernmental differences. For recurring differences of two or more quarters, agencies may be required to provide Fiscal Service with documentation that a resolution is in process before the next quarter reporting begins. Fiscal Service will initiate this process by providing agencies with an IGT Differences Corrective Action Plan (CAP) form containing the difference details that agencies must document and support. Detailed instructions will also be provided as guidance for agencies to follow while completing the form. It is important to note that there is not a materiality threshold on this requirement. One goal of this process is to eliminate IGT differences at the governmentwide level for the consolidation of the Financial Report of the U.S. Government (FR) and the aggregate total of agency differences under $100 million could total to a material misstatement in the FR.

The required documentation provided to Fiscal Service for recurring differences must include a detailed root cause analysis of the difference, a CAP concerning the steps an agency will take to address the difference, and a targeted completion date for when the CAP will be implemented within the agency. Both agencies involved in the CAP process must agree on the root cause, CAP and targeted completion date. It is expected that CAPs will be completed within 12 months of when the CAP was developed unless extenuating circumstances, approved by Fiscal Service, exist. All documentation can be submitted to Fiscal Service via email to GovernmentwideIGT@fiscal.treasury.gov.

Agencies will be expected to give quarterly status updates on the CAPs to Fiscal Service. Fiscal Service will provide the agencies with IGT Corrective Action Plan (CAP) Status Update forms along with instructions to complete each quarter. If agencies are unable to resolve the differences or Fiscal Service has not allowed the CAP to extend past the 12 month timeframe, the difference could enter into dispute resolution (see subsection 2.3.4).

If the CAP is not going to be completed by the targeted completion date, an IGT Corrective Action Plan (CAP) Extension Request form will need to be completed and returned to Fiscal Service. Fiscal Service will provide the form along with detailed instructions. The form is a joint effort and will need to be signed by the CFO’s of both agencies. The difference could be placed into dispute, if the CAP is not completed by the targeted completion date and an extension has not been requested or approved (see subsection 2.3.4).

2.3.4—Dispute Resolution Process

Agencies are expected to work with their respective trading partners to reconcile and resolve intragovernmental differences. When agencies are unable to reconcile or resolve differences or improvement has not been shown through a root cause analysis and CAP (see subsection 2.3.3), the difference should enter into dispute resolution. If neither agency submits a dispute resolution request, Fiscal Service will initiate the dispute resolution. Fiscal Service reserves sole discretion on which disputes take precedence based on the pool of disputes submitted for dispute resolution.

The dispute resolution request must be filed with Fiscal Service using the Intragovernmental Dispute Resolution Request Form (Attachment 1). Agencies should complete the form and send it via email to IBR.dispute.resolution@fiscal.treasury.gov. Agencies submitting the dispute (disputer) will be listed as Agency 1 and the disputee will be Agency 2 on the dispute form. Agencies should submit all relevant documentation with the form justifying their accounting treatment. Fiscal Service will send a confirmation email to the agencies and will notify the agencies whether the form was accepted or rejected into the dispute resolution process and provide the agencies with a Dispute Resolution Case Number. Fiscal Service’s decision will be based on the documentation submitted by both trading partners and additional research.

Fiscal Service will notify the trading partner (Agency 2) of the dispute resolution request submitted and provide them with all submitted documentation. The trading partner will have two weeks (10 business days) to respond to Fiscal Service with a completed dispute resolution form and any additional documentation. Dispute resolution cases will not begin the
resolution process until all agencies involved have provided completed forms and documentation. Agencies are encouraged to collaborate on completing the necessary forms and documentation required by Fiscal Service.

If Fiscal Service initiates the Dispute Resolution, the form will be completed by Fiscal Service with known information obtained from Material Differences Reports, Targeted Differences Forms or any other relevant information (from scorecard meetings) and emailed to both agencies involved. In this case, Agency 1 and Agency 2 will not be considered the disputer or disputee, but instead, be considered the agencies involved in the dispute resolution in no particular order. As with an agency submitted dispute resolution, both agencies will have two weeks (10 business days) to respond.

Once Fiscal Service receives the dispute resolution request from both agencies, it will begin researching the dispute. Fiscal Service will provide agencies with a status update of their dispute resolution case on a quarterly basis. Differences that exist for agencies concerning items that have entered and been accepted into the dispute resolution process will normally be excluded from agency scorecards if they are either in the pending status or in the resolved status and guidance has yet to be issued or the agency has a time limit set by Fiscal Service to correct.

Fiscal Service relies on information provided by agencies to help with the research of the dispute resolution case. This information may include completed Intragovernmental Dispute Resolution Request forms, quarterly difference amounts related to the dispute, or any other additional information to help with research. Because Fiscal Service relies on this information, there are exceptions to excluding the differences on the Intragovernmental Scorecard. The following instances could result in the difference amounts not being excluded from the scorecard:

- Trading partners who have not submitted their completed dispute resolution form within two weeks of receiving the information from Fiscal Service will continue to have these differences affect their IGT scorecard until they provide Fiscal Service with the completed form and documentation.
- If one agency neglects to provide difference amount(s) or concurrence for an exclusion, the exclusion can still be done for the other agency if the other agency can provide sufficient support for the difference amount. The agency that neglected to provide concurrence of the difference amount(s) will not have an exclusion reflected on their scorecard.
- If agencies do not cooperate and provide information requested by Fiscal Service, their scorecard may be impacted by the difference amount(s) until the requested information has been provided.

Fiscal Service will issue decisions in writing. Fiscal Service will document the decision citing the rationale, policy, or legal guidance upon which the decision is based, and the correct postings to be made by the two trading partners. After Fiscal Service has rendered the decision, the agencies must adjust their financial records to reflect the decision. Agencies will need to provide Fiscal Service with a Corrective Action Plan (CAP) within 10 days of receiving the decision. Quarterly updates must be provided to Fiscal Service from agencies concerning their CAP until the disputed amounts are no longer differences.

If either agency does not agree with the decision, the agency may request an appeal. Appeals must be requested via email to IBR.dispute.resolution@fiscal.treasury.gov within five business days of the date the decision was rendered. When the appeal request is received, Fiscal Service will confirm receipt via email and will forward the original dispute resolution documentation along with the decision to the Office of Accounting Policy and Financial Transparency, Office of the Fiscal Assistant Secretary (OFAS). OFAS will review the request for appeal and will render a final decision. Once OFAS has rendered the final decision, the affected agencies must adjust their financial records to reflect the decision within five business days, but no later than the end of the quarter. Agencies must ensure they continue to adhere to the decision that is rendered going forward.
When an agency has a material difference for which it has requested dispute resolution, Fiscal Service will track the differences in the following categories to monitor where the differences are in the dispute resolution process.

**Confirmed Reporting (Dispute Resolution Completed)** indicates an agency has requested dispute resolution, Fiscal Service has rendered a final decision, the affected trading partners have updated their financial records, if needed, to align with the decision and CAPs have been provided to Fiscal Service.

**Unconfirmed Reporting (Dispute Resolution Pending)** indicates an agency has verified its reported amounts and that the agency’s documents are in agreement with its quarterly source documentation. It also indicates the agency has reconciled this amount with its trading partner, knows the reason for the difference, and has requested dispute resolution. However, Fiscal Service has not yet rendered a final decision.

**Under Agency Review** indicates the reporting agency cannot validate the amount it submitted. The agency must identify and explain the total of Under Agency Review amounts in detail and must submit the total amount for dispute resolution, if appropriate.

When an agency has material differences that have already been reported and dispute resolution is either pending or completed, it does not need to resubmit documentation for the difference. The agency only needs to cite the amount of the difference and to identify it as resolution pending or resolution completed.

### 2.4—Measure IGT Activity

In addition to the Material Differences explanation process, Fiscal Service began the quarterly scorecard and metrics process in FY 2013 to identify and resolve root causes of IGT differences. The IGT scorecards are at the governmentwide and agency-specific level and are provided to Significant Entities quarterly and year-end. The process involves Significant Entities and any Other Entities identified by Fiscal Service through a quarterly monitoring process.

During this process, Fiscal Service identifies the areas and an agency’s trading partners which have the biggest influence on the agency’s total IGT differences. The IGT scorecard focuses on differences by trading partner, IGT subcategory, USSGL account, and reciprocal category. IGT scorecards will be comprehensive and actionable to effectively initiate a coordinated effort to identify root causes. Agencies must perform data analysis on the problematic areas to determine the root causes and to identify the required corrective actions to resolve the problem. Fiscal Service will monitor the quarterly scorecards to assess how well agency corrective actions are resolving problematic areas. Quarterly meetings are held with each entity receiving a scorecard to facilitate the monitoring and communication related to differences.
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As with the material differences process, agencies must work with their trading partner to resolve the differences listed on their IGT scorecard. The differences listed on the scorecard may not meet the material differences threshold, but are considered differences in which Fiscal Service identifies that agencies need to reconcile and resolve with their trading partners. Fiscal Service will provide agencies with Targeted Difference Forms to provide explanations concerning the differences and the completed forms must be returned to Fiscal Service by the specified date.

The scorecard and metric process will evolve over time focusing on resolving recurring difference items and problematic IGT processes. As part of this evolving process, Fiscal Service began sharing the final version of the IGT scorecards to the governmentwide financial management community in 2016 via OMB MAX.

2.5—Expanding the IGT Scorecards to Cover Additional Entities

Fiscal Service has established a quarterly monitoring process to analyze the differences for entities not part of the MDR or IGT scorecard process. Fiscal Service utilizes the same data that is used to generate the quarterly IGT scorecards to evaluate the intragovernmental balances and differences for all entities, governmentwide. The purpose of this process is to ensure Other Entities, not currently subject to intragovernmental reporting, do not generate IGT differences that would contribute to a material misstatement in the FR. Once identified as creating significant IGT differences, contributing to the total governmentwide out of balance condition, an entity will receive notification from Fiscal Service along with an IGT scorecard for the quarter in which they were identified. Agencies will then be subjected to the same requirements outlined in Section 2.4 above, and throughout this Appendix.

Section 3—Use of the General Fund in IGTs

The General Fund is a central reporting entity that tracks congressionally issued authority and manages general ledger accounts (for example, cash accounts, Borrowings, and debt) established for the purpose of fulfilling that authority on behalf of the U.S. Federal Government. Authority includes appropriation authority, spending authority from offsetting collections, and non-budgetary receipts (for example, miscellaneous, trust fund, and special fund receipt accounts), but it does not include contract authority. Agencies must reclassify all General Fund activity (FR Entity 9900) to the appropriate Closing Package financial statement line. (TFM Volume I, Part 2, Chapter 4700, subsection 4705.20g)

Note: This Closing Package requirement does not impact agencies’ quarterly bulk file submissions as the quarterly computation is based on USSGL crosswalks.

3.1—General Fund IGT Use

In certain situations under the IGT subcategories, agencies may need to cite the General Fund as their trading partner using agency identifier 099. Table 3 presents examples of specific transactions where it is appropriate to cite the General Fund. If an agency has questions regarding use of the General Fund for specific transactions, it should contact the General Fund Team at the email address GeneralFund@fiscal.treasury.gov.

Table 3: Appropriate Use of the General Fund

<table>
<thead>
<tr>
<th>Category</th>
<th>Subcategory</th>
<th>Appropriate Use of the General Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund</td>
<td>FFWT</td>
<td>Agencies should work with the General Fund team concerning appropriate use in these subcategories.</td>
</tr>
<tr>
<td></td>
<td>GF Authority</td>
<td></td>
</tr>
<tr>
<td></td>
<td>GF Non-Entity Transactions</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Other GF RCs</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Other GF Financing Sources</td>
<td></td>
</tr>
</tbody>
</table>

Note: Additional General Fund IGT Guidance can be found in TFM Volume I, Part 2, Chapter 4700, Appendix 9.
### 3.2—Common Errors with General Fund Use

There are several common errors trading partners make when citing General Fund transactions. A description of each of these errors has been outlined in Table 4.

**Table 4: Common Errors on General Fund Use**

<table>
<thead>
<tr>
<th>Category</th>
<th>Subcategory</th>
<th>Common Errors</th>
</tr>
</thead>
<tbody>
<tr>
<td>All</td>
<td>All</td>
<td>Agencies having activities with General Fund Receipt Accounts should never use TP AID 099. Instead, agencies should use their three-digit agency identifier.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Agencies should never use the exchange attribute (“X”) for transactions with the General Fund.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Agencies do not submit accrual data to the General Fund by specified timeframe which is currently the 8th business day after the quarter end.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>See Appendix 7 for guidance.</td>
</tr>
<tr>
<td>Fiduciary</td>
<td>Investments</td>
<td>Agencies with Investments issued by Fiscal Service should not cite the General Fund as a trading partner. Instead, these agencies should cite Treasury (TP AID 020).</td>
</tr>
<tr>
<td></td>
<td>Borrowings</td>
<td>Agencies with Borrowings issued by Fiscal Service or FFB respectively must not cite the General Fund as a trading partner. Instead, these agencies should cite Treasury (TP AID 020).</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Agencies with Borrowings issued by entities other than Fiscal Service or FFB (for example, Tennessee Valley Authority, Housing and Urban Development) must not cite the General Fund as a trading partner. They should cite the trading partner agency identifier for the issuing agency.</td>
</tr>
<tr>
<td></td>
<td>Benefits-DOL FECA</td>
<td>Not reclassifying employer’s share of FICA from the federal line “Benefit Program Costs” (RC 26) to the federal line Other Expenses (Without Reciprocals) (RC 29) in the Closing Package.</td>
</tr>
<tr>
<td></td>
<td>OPM Benefits</td>
<td></td>
</tr>
<tr>
<td>Buy/Sell</td>
<td></td>
<td>Agencies must never cite the General Fund for Buy/Sell transactions (reimbursable activity).</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Agencies must never cite the General Fund for reimbursable activity with Treasury program organizations. They should cite Treasury (TP AID 020).</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Agencies must never cite the General Fund for Judgment Fund transactions for imputed costs/revenue.</td>
</tr>
<tr>
<td>Other Transactions</td>
<td></td>
<td>Agencies must never cite the General Fund for transfers to or from Treasury program organizations. They should cite Treasury (TP AID 020).</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Capital transfers: Agencies reporting Non-Expenditure Financing Sources—Capital Transfers In/Out (USSGL accounts 575600F and 576600F) must not use TP AID 099. Instead, agencies should use their own agency as trading partner (that is, intradepartmental). Reporting for General Fund activities is discussed in TFM Volume I, Part 2, Chapter 4700, subsection 4705.20g.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Agencies must not use TP AID 099 for capital transfers (RC 11 and 12). Agencies should use their three-digit agency identifier.</td>
</tr>
</tbody>
</table>
Section 4—Authoritative Sources

Fiduciary IGT categories involve transactions where a single agency performs a centralized function on behalf of all other federal agencies. These agencies are known as authoritative sources. With Fiduciary transactions, the single agency acts as a Fiduciary on behalf of agencies for Investments and Borrowings or for Fiduciary Benefits transactions, the single agency manages a centralized federal employee benefit program. As authoritative sources, these agencies account for and report the balances for which they are responsible. Note: Authoritative sources are only applicable to the Fiduciary IGT categories.

4.1—Fiduciary Transactions (including Benefits)

Under this policy, authoritative sources should implement the appropriate level of audit scrutiny to provide reasonable assurances over authoritative source balances. The authoritative sources determine the proper balances for their respective IGT subcategories and submit their balances to Fiscal Service for posting on Fiscal Service’s website for DOL FECA, and OPM Benefits. Agencies are able to get their Investments and Borrowings balances from the Fiduciary report in GTAS. Fiscal Service’s website and GTAS are the official sources of record for confirming and reconciling Fiduciary balances between trading partners and authoritative sources (see Table 5).

Note: The word “Fiduciary” is used in a different context than used in Statements of Federal Financial Accounting Standards (SFFAS) No. 31, Accounting for Fiduciary Activities.

Table 5: Authoritative Sources by IGT Subcategory

<table>
<thead>
<tr>
<th>IGT Subcategory</th>
<th>Authoritative Source</th>
<th>Trading Partner</th>
</tr>
</thead>
<tbody>
<tr>
<td>Investments</td>
<td>Fiscal Service, FFB, or agency with general or special financing authority</td>
<td>Investing agency</td>
</tr>
<tr>
<td>Borrowsings</td>
<td>Fiscal Service or FFB</td>
<td>Borrowing agency</td>
</tr>
<tr>
<td>Benefits</td>
<td>FECA Benefits: DOL</td>
<td>Employer agency</td>
</tr>
<tr>
<td></td>
<td>Employee Benefits: OPM</td>
<td>Employer agency</td>
</tr>
</tbody>
</table>

Note: Fiscal Service is the authoritative source for FFB Borrowings from Fiscal Service.

For Investments, some agencies may have general or special financing authority that allows them to issue securities to a federal agency other than Treasury securities issued by Fiscal Service. For example, the Civil Service Retirement and Disability Fund holds securities issued by the FFB. In this situation, the agency issuing the investment is the authoritative source.

The Benefits subcategory is primarily reserved for transactions in RC 21 and RC 26 concerning DOL FECA and OPM Benefits. If an agency has transactions with other agencies as the trading partner in the Benefits subcategory besides OPM or DOL, that trading partner is not considered to be an authoritative source. If an agency reported activity with a trading partner in the Benefits subcategory other than DOL or OPM, they should notify Fiscal Service with an explanation concerning the activity.

Authoritative sources have specific responsibilities with respect to Fiduciary IGTs, as outlined in Table 6.
Table 6: Authoritative Source Responsibilities

<table>
<thead>
<tr>
<th>Authoritative Source Responsibilities</th>
<th>Key Activities</th>
</tr>
</thead>
<tbody>
<tr>
<td>Provide timely, accurate IGT data to agencies</td>
<td>Provide applicable IGT Investment or Benefits data in GTAS or to be placed on Fiscal Service’s website. Provide agency-level data (for example, sub-department) to trading partners.</td>
</tr>
<tr>
<td>Obtain/maintain adequate assurance for Fiduciary transactions</td>
<td>Maintain assurances over IGT controls (for example, report on IGT internal controls). Maintain assurances over IGT balances (for example, report on substantive testing of balances.)</td>
</tr>
<tr>
<td>Proactively work with trading partners and Fiscal Service to reconcile and adjudicate differences as necessary</td>
<td>Monitor Fiduciary including Benefits differences with trading partners. Facilitate remediation when necessary.</td>
</tr>
</tbody>
</table>

4.2—Authoritative Source Reporting and Confirmation Process

Benefit authoritative sources submit their benefit balances to Fiscal Service for posting on Fiscal Service’s website. Fiduciary authoritative sources submit their Fiduciary balances to Fiscal Service in GTAS. Trading partners verify their reciprocal balances and reconcile them to the authoritative source balances. If the balances agree, the trading partner does not need to take any action. If the balances do not agree, the trading partner must work with the authoritative source to resolve the reconciling items. Once reconciled, the authoritative source and the trading partner posts its adjusted balances in its financial system, if adjustments were required, and submits the reconciled balance in its quarterly ATB bulk file submission to GTAS.

If the trading partner does not agree with the authoritative source, and the difference is greater than the material differences threshold of $100 million, the trading partner must request dispute resolution by Fiscal Service and must identify the difference in its Material Differences Reporting (see Section 2.3.2). By taking this action, the trading partner provides Fiscal Service with a formal explanation of the material differences. Agency CFOs or CFO designees must certify their explanations of the material differences in the Intragovernmental Module of GTAS on a quarterly basis. This submission establishes formal recognition of the material differences needing dispute resolution so that steps may be taken to remediate the difference.

Note: Fiscal Service encourages agencies to submit adjusted trial balances different from the authoritative source only if they materially differ ($100 thousand threshold) from the authoritative source or reporting the authoritative source balances would have an adverse impact on the agencies’ financial statement opinions.

If the difference is not material to the agency, the trading partner should either post the authoritative source’s balance or document the rationale for the difference. Agencies must still work to reconcile and eliminate the difference regardless of the materiality. The documentation of the difference is not required to be submitted to Fiscal Service but should be available upon request.

Section 5—Investment Transactions

The Investments IGT subcategory involves the calculation and reporting of Investments in Treasury securities issued by Fiscal Service and securities issued by other federal agencies under general and special financing authority. Balances calculated and reported by the issuing agency and its investing agencies may include principal, discounts, premiums, accumulated amortization of discounts and premiums, accrued interest payable/receivable, interest expense/revenue, as well as gains and losses.
Appendix 10

Under its special financing authority, FFB has issued securities to agencies. For example, FFB issued securities to OPM for its Civil Service Retirement and Disability Fund during a debt impasse period. In this situation, FFB acts as the authoritative source and calculates and reports to OPM the principal, accrued interest receivable, and interest revenue balances and activity.

The majority of agencies that invest in Treasury securities purchase Government Account Series (GAS) securities directly from Fiscal Service through the Federal Investments Program. Only Fiscal Service can issue Treasury securities. The Federal Investments Program provides investment services to federal government entities that have funds on deposit with the U.S. Treasury and have authority to invest those funds. Investments of the funds are generally restricted to non-marketable special issue, par-value or market-based, and book entry securities.

In addition, some agencies invest in marketable Treasury securities purchased through accounts with private sector brokerage firms.

The process model for IGT Investments is described in the following subsections.

5.1—Transaction Types and Trading Partner

The business process for Investments varies based on whether an agency purchases GAS securities from Fiscal Service or marketable securities via a secondary market. Regardless of the transaction type, the trading partner used by an agency for an investment transaction is always Fiscal Service (TP AID 020). Each transaction type is described below.

5.1.1—GAS Securities

Federal agencies use the FedInvest system to buy and sell GAS securities. The FedInvest System is a web-based extension to Fiscal Service’s primary investment accounting system. The FedInvest System also allows federal agencies to download data and to view account holdings, transactions, and reports. In accordance with intragovernmental business rules, Fiscal Service transmits investment transaction data daily on behalf of the agencies that invest in GAS securities through the Intragovernmental Payment and Collections (IPAC) System. The purpose of IPAC is to provide a standardized interagency fund transfer mechanism for Federal Program Agencies (FPA).

The Classification Transactions and Accountability (CTA) system generates daily the classification reporting and transmits the results to the CARS (accounting system of record).

5.1.2—Marketable/Secondary Market Securities

Some agencies purchase marketable Treasury securities through an independent brokerage firm. When an agency purchases these securities, it must notify Fiscal Service of the purchase within three business days. Failure to notify Fiscal Service results in incomplete reporting of debt liability when Fiscal Service submits adjusted trial balance information to Treasury's Office of Financial Reporting and Policy. After notification, Fiscal Service reclassifies the marketable Treasury securities from “Non-federal” to “Federal” via the Summary Debt Accounting System. This reclassification is necessary to accurately and completely report IGT Treasury securities and to properly classify the federal debt outstanding. The agency also must do a CTA to report the investment transaction.

Even though the agency purchases the securities from an independent brokerage, Fiscal Service is considered the authoritative source for these transactions. The agency must comply with the authoritative source business rules for these transactions.
5.2—Roles and Responsibilities

Table 7 outlines the roles and responsibilities for Fiscal Service and agencies that purchase Investments.

Table 7: Trading Partner Roles and Responsibilities for Investments

<table>
<thead>
<tr>
<th>Role</th>
<th>Agency</th>
<th>Responsibility</th>
</tr>
</thead>
</table>
| Authoritative Source (Issuing Agency)     | Fiscal Service, FFB, or Agency With Authority To Issue Securities | As the authoritative source for IGT Investments, Fiscal Service provides investment services for GAS securities on behalf of eligible investing agencies. These services include:  
- Investment processing,  
- Daily IPAC reporting,  
- Calculation of accruals, amortization, and inflation, and  
- Recording the resulting liability and expense balances.  
Fiscal Service is also the authoritative source for investing agencies that purchase marketable Treasury securities through an independent brokerage. When notified of agencies investing in marketable Treasury securities that were purchased through an independent brokerage, Fiscal Service reclassifies the liability and expense balances from public to intragovernmental debt. |
| Trading Partner                          | Investing Agency                                | The investing agency issues requests to Fiscal Service for the purchase or redemption of GAS securities, or purchases marketable Treasury securities from an independent brokerage and notifies Fiscal Service of these investment balances. Agencies must record and reconcile investment balances and activity.  
The investing agency must:  
- Report investment transactions to Fiscal Service (CTA reporting),  
- Reconcile against Fiscal Service IGT investment data, and  
- Issue requests to Fiscal Service for the purchase or redemption of GAS securities.  
If purchasing marketable Treasury securities from an independent brokerage firm, the investing agency must:  
- Notify Fiscal Service of these Investments within three business days,  
- Record and reconcile investment activities, including interest and amortization,  
- Report investment transactions to Fiscal Service (CTA reporting), and  
- Document differences with authoritative sources and submit material differences to Fiscal Service for dispute resolution. |

5.3—Business Rules for Investments

The business rules for Investments include the following key laws and policy sources that govern the accounting for and financial management of Fiscal Service investment programs:

- Article I, Section 8, of the Constitution empowers Congress to borrow money on the credit of the United States (31 U.S.C. §§3101 et. seq.).  
- Treasury Operating Circular, “Responsibilities Relating to Government Investment Accounts and Investment in Government Account Series (GAS) Treasury Securities,” May 2016, describes responsibilities of the Department of the Treasury related to these government investment accounts along with the federal agencies programmatic responsibilities for the use of these monies contained in the same.
Appendix 10

- **TFM Volume I, Part 2, Chapter 4300**, “Reporting Instructions for Accounts Invested in Department of the Treasury Securities,” provides reporting instructions for disclosing principal, premium, discount, inflation compensation, and earned interest on accounts invested in Treasury securities.
- **OMB Circular No. A-123**, “Management's Responsibility for Enterprise Risk Management and Internal Control,” Appendix A, emphasizes the need for agencies to integrate and coordinate internal control assessments with other internal control-related activities within the agency.
- Statement of Federal Financial Accounting Standards (SFFAS) No. 1, “Accounting for Selected Assets and Liabilities,” assesses the efficiency and effectiveness of the government’s management of its assets and liabilities along with determining whether the government’s financial position improved or deteriorated over the reporting period.
- SFFAS No. 5, “Accounting for Liabilities of the Federal Government,” establishes accounting standards to recognize and measure liabilities in general purpose federal financial reports, which are issued for both internal and external users.
- SFFAS No. 27, “Identifying and Reporting Funds from Dedicated Collections” as amended by SFFAS No. 43 (changing the name of the funds from “earmarked funds” to “funds from dedicated collections”) provides guidance on identifying and reporting funds from dedicated collections.
- SFFAS No. 31, “Accounting for Fiduciary Activities,” defines the activities that relate to the collection or receipt, and the subsequent management, protection, accounting, investment and disposition of cash or other assets in which non-federal individuals or entities have an ownership interest that the federal government must uphold.

The following subparagraphs describe the business rules and policies governing the accounting and reporting of Fiscal Service investment transactions for GAS securities and marketable securities:

**GAS Securities**: Fiscal Service accounts for GAS security Investments as follows, and the investing agency must post the calculated balances as provided by Fiscal Service.

- Amortization method on market-based notes, bonds, zero coupon bonds, Treasury Inflation Protected Securities (TIPS), and Floating Rate Notes (FRN): Uses the effective interest method calculated by FedInvest. Amortization begins on the day of purchase. Market-based notes, bonds, and TIPS purchased at premium will be amortized to the call date. Please contact the Federal Investments Program at FedInvestor@fiscal.treasury.gov for more information on FRNs.
- Amortization method on market-based bills: Uses the straight-line method for amortization on market-based bills. Amortization begins the day after purchase.
- Carrying value: Fiscal Service reports all fixed-value Treasury securities at amortized cost value per SFFAS No. 5. Therefore, trading partners that are required to report Treasury securities at fair market value per Financial Accounting Standards Board (FASB) standards must not report these market adjustments and unrealized gains or losses using Fiscal Service as their trading partner.
- Interest accruals: Interest accruals begin after purchase and are calculated using actual calendar days. Inflation compensation earned on non-business days should be included in the interest accruals until the next business day when it is converted to principal.
- Interest accruals: Interest accruals begin the day after purchase and are calculated using actual calendar days. Inflation compensation earned on non-business days should be included in the interest accruals until the next business day when it is converted to principal.
- Early redemption: Early redemptions may be transacted using the specific ID method or the first-in/first-out method if the accounts own multiple tax lots. If not specified, the FIFO method will be used.
- Required reporting: Fiscal Service must report GAS security investment transactions on behalf of its trading partner via IPAC and CTA. Fiscal Service's trading partners are responsible for reporting all non-investment receipts and disbursements to Fiscal Service. Fiscal Service provides its trading partners with a Monthly Statement of Account report in FedInvest for the agency to reconcile with their CARS Account Statement Expenditure Activity report.

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2 Interest accruals on one day securities accrue interest using a formula that includes actual days invested/360 rather than actual calendar days.
Fiscal Service also provides its trading partners with a Monthly Accrual Confirmation Report in FedInvest to reconcile to their USSGL account balances.

- **Marketable Securities**: Fiscal Service and agencies investing in marketable Treasury securities must account for intragovernmental Investments as follows:
  - **Required reporting**: If trading partners purchase marketable Treasury securities, they must inform Fiscal Service of their outstanding portfolio balances no later than the first business day following the current month. Fiscal Service collaborates with the purchasing agency on reporting requirements and specifies the required communication protocol. The purchaser must confirm that Fiscal Service codes marketable Treasury securities as intragovernmental, not public, and must use the quarterly reconciliation processes to confirm that the correct codes are used. In addition, the agency must report investment activities via email to Fiscal Service (for example, principal, inflation, accrued interest, premium and discounts, amortization of premium and discounts, and interest revenues) because the agency serves as the primary source of investment activity for marketable securities. The agency must also report marketable Treasury security transactions via CTA reporting with the correct Business Event Type Code (BETC) for the investment transaction. For more information about BETCs, please refer to the CARS BETC FACT Sheet.
  - **Treasury Interest Securities (TINTS)**: TINTS are Treasury fixed-principal notes or bonds that have been stripped through the commercial book entry system. Each principal payment becomes a separate zero coupon bond security that has its own identifying number and can be held or traded separately. When an agency invests in TINTS (future interest payment of a security that has been stripped), Treasury records the TINTS as accrued interest six months before maturity. This security is not recorded as principal by Fiscal Service or the trading partner.
  - **Carrying value**: Fiscal Service reports all fixed value Treasury securities at amortized cost value per SFFAS No. 5. Therefore, trading partners that may be required to report Treasury securities at fair market value per FASB standards must not report these market adjustments and unrealized gains or losses using Fiscal Service as their trading partner.

**Note:** Treasury GAS securities purchased using non-fiduciary funds are classified as intragovernmental. The investments in GAS securities by non-fiduciary funds and the associated USSGL accounts should be reported with a federal/non-federal attribute domain value of “F” with a corresponding federal trading partner AID of 020 for the Department of the Treasury.

Treasury GAS securities purchased using a fiduciary fund are classified as public/non-federal and are not considered intragovernmental. The investments in GAS securities by a fiduciary fund and the associated USSGL accounts should be reported with a federal/non-federal attribute domain value of “N” and no trading partner.

It is critical that the account balances reported in the confirmation process equal the amounts reported in the agency’s audited financial statements and in the Closing Package submission to Fiscal Service.

### 5.3.1—Eliminating USSGL Accounts

TFM Volume I, Part 2, Chapter 4700, Appendix 7, presents the USSGL accounts that Fiscal Service, FFB, or the agency with authority to issue securities and the investing agencies must use for proper elimination of financial transactions during reporting. For Investments, the trading partners are defined as:

- **Fiscal Service** is the authoritative source for Treasury securities. Amounts posted by the investing agency in the eliminating accounts for Investments in Treasury securities (including zero coupon bonds) issued by Fiscal Service must equal those balances posted by Fiscal Service. For marketable Treasury securities purchased in the open market, Fiscal Service will still act as the authoritative source.

FFB, or another agency issuing securities under general and special financing authority, is the authoritative source for non-Treasury securities, meaning that the amounts posted by the investing agency in the eliminating accounts for Investments in securities other than Fiscal Service securities must equal those balances posted by FFB or the other agency.

The investing agency is the federal entity purchasing Treasury securities directly from Fiscal Service or on the open market. Balances posted by this agency in the eliminating accounts for Investments in Treasury securities (including zero coupon bonds) issued by Fiscal Service must equal those balances posted by Fiscal Service. If the investing
agency purchases marketable Treasury securities, the balances posted by the investing agency must also equal those balances posted by Fiscal Service.

If the investing agency purchases non-Treasury securities, the balances posted by the investing agency must equal those balances posted by FFB or other issuing agency.

5.3.2—Limited Use of USSGL Accounts

Table 8 outlines the USSGL accounts reserved for special use in investment transactions. If an agency plans to use these accounts for other than the stated purpose, it must contact Fiscal Service. Refer to Section 2: IGT Process, for detailed instructions.

<table>
<thead>
<tr>
<th>Table 8: Limited Use Accounts for Investments</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>134000</strong></td>
</tr>
<tr>
<td>Agencies must use this account in limited situations and must document to Fiscal Service when offsetting against USSGL account 214000.</td>
</tr>
<tr>
<td><strong>169000</strong></td>
</tr>
<tr>
<td>Agencies use this account only in limited situations and must document to Fiscal Service when eliminating against USSGL account 259000.</td>
</tr>
<tr>
<td><strong>254000</strong></td>
</tr>
<tr>
<td>Agencies use this account in very limited situations, such as Ginnie Mae, when eliminating against USSGL accounts 161000 or 162000.</td>
</tr>
<tr>
<td><strong>531800</strong></td>
</tr>
<tr>
<td>Agencies must use this account in limited situations and must document to Fiscal Service when offsetting against USSGL account 531100.</td>
</tr>
</tbody>
</table>

5.3.3—Common Errors for Investment Transactions

In recording IGTs for Investments, there are some common errors agencies have made in the past. Table 9 lists the common errors and the solutions agencies can use to correct the errors.

<table>
<thead>
<tr>
<th>Table 9: Common Errors for Investment Transactions</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Error Type</strong></td>
</tr>
<tr>
<td>Interest/Amortization</td>
</tr>
<tr>
<td>Trading Partner</td>
</tr>
<tr>
<td>Reclassification of non-GAS Securities</td>
</tr>
</tbody>
</table>
5.3.4—Investment Reconciliation Procedures

In addition to the IGT-wide reconciliation procedures, trading partners must define and perform specific reconciliation(s) for this subcategory. They must document these reconciliations and incorporate them into management’s existing procedures for OMB Circular No. A-123, “Management’s Responsibility for Enterprise Risk Management and Internal Control,” Appendix A.

In addition, Fiscal Service trading partners must review and reconcile to Fiscal Service’s Monthly Account Statement. Specific reconciliations include, but are not limited to:

- Review the Monthly Statement of Account provided by Fiscal Service to:
  - Confirm investment/redemption/maturity/interest were processed accurately, timely, and in accordance with agency instructions,
  - Recalculate interest for accuracy,
  - Verify that adjustments were processed completely and accurately,
  - Reconcile interest payments received, and
  - Reconcile the Monthly Statement of Account with the Account Statement Expenditure Activity Report for the agency.
- Reconcile the monthly Accrual Confirmation Report from FedInvest provided by Fiscal Service to the agency’s USSGL account balances, and
- Where differences are identified, document the difference including, but not limited to, the difference amount, USSGL accounts impacted, rationale for the difference, and the status of communication with trading partners (for example, contact made, unresponsive trading partner).

Section 6—Borrowing Transactions

The Borrowings IGT subcategory involves the calculation and reporting of Borrowings from Treasury through Fiscal Service or the Federal Financing Bank (FFB). Balances calculated and reported by the lending agency and its borrowing agencies may include loans receivable/payable, capitalized interest receivable/payable, accrued interest receivable/payable, accrued interest revenue/expense, as well as gains and losses.

Provided that legal authority has been granted by Congress, agencies can submit loan requests to Fiscal Service or FFB. Fiscal Service or FFB will review the requests and take the appropriate actions. Throughout the life cycle of the loan, the borrowing agency will make periodic payments of principal and interest and will reconcile its financial records with the authoritative source balances.

The process model for IGT Borrowings is described in the following subsections.

6.1—Transaction Types and Trading Partner

The trading partners for agencies with borrowing authority are always FFB or Fiscal Service. The legislation granting the agency borrowing authority will state if a specific funding source must be used or if that decision is at the agency’s discretion. A description of each of these funding sources is provided below.

6.1.1—Bureau of the Fiscal Service Loans

The primary mission of Fiscal Service’s Federal Borrowings Program is to loan funds to agencies with legal authority to borrow and to account for and report on the resulting loans outstanding and the associated interest. Fiscal Service supplies Borrowings to over 100 funds administered by various agencies.

6.1.2—Federal Financing Bank Loans

FFB is a government corporation that was created by Congress in the Federal Financing Bank Act of 1973. FFB, which is under the general supervision of the Secretary of the Treasury, was established to centralize and reduce the cost of federal borrowing, as well as federally assisted borrowing from the public. FFB has statutory authority to purchase any obligation issued, sold, or guaranteed by an agency and to monitor that fully guaranteed obligations are financed efficiently.

6.2—Roles and Responsibilities
Table 10 outlines the roles and responsibilities for agencies that borrow funds.

**Table 10: Trading Partner Roles/Responsibilities for Borrowings**

<table>
<thead>
<tr>
<th>Role</th>
<th>Agency</th>
<th>Responsibility</th>
</tr>
</thead>
<tbody>
<tr>
<td>Authoritative Source</td>
<td>Fiscal Service</td>
<td>As the authoritative source for Borrowings, Fiscal Service:</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Reviews and approves principal as well as interest transactions initiated</td>
</tr>
<tr>
<td></td>
<td></td>
<td>by the borrowing agency,</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Maintains detailed records of principal and interest transactions</td>
</tr>
<tr>
<td></td>
<td></td>
<td>between Treasury and the borrowing agencies,</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Accrues interest on principal outstanding,</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Reports Treasury’s loans receivable and capitalized interest receivable,</td>
</tr>
<tr>
<td></td>
<td></td>
<td>and the related interest receivable, interest revenue, gains, and losses,</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Provides the borrowing agencies with access to summary and detailed</td>
</tr>
<tr>
<td></td>
<td></td>
<td>reports no later than the fourth business day after the end of each</td>
</tr>
<tr>
<td></td>
<td></td>
<td>month, and</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Submits balances to Fiscal Service quarterly.</td>
</tr>
<tr>
<td></td>
<td>FFB</td>
<td>As the authoritative sources for Borrowings with FFB:</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Purchases obligations issued, sold, or guaranteed by an agency and monitors</td>
</tr>
<tr>
<td></td>
<td></td>
<td>that fully guaranteed obligations are financed efficiently,</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Records approved borrowing requests,</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Maintains the detail records of the loan transactions between FFB and</td>
</tr>
<tr>
<td></td>
<td></td>
<td>other federal agencies,</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Accounts for and reports FFB’s loans receivable and related interest</td>
</tr>
<tr>
<td></td>
<td></td>
<td>receivable,</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Accounts for and reports gains/losses, and</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Submits balances to Fiscal Service quarterly.</td>
</tr>
<tr>
<td>Trading Partner</td>
<td>Borrowing Agency</td>
<td>As the authoritative source’s trading partner, the borrowing agency:</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Adheres to the terms of the borrowing agreement,</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Initiates borrowing, repayment, and interest transactions (as permitted</td>
</tr>
<tr>
<td></td>
<td></td>
<td>by legislative authority),</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Records and reports the applicable loans payable and capitalized interest</td>
</tr>
<tr>
<td></td>
<td></td>
<td>payable, as well as the related interest payable, interest expense, gains,</td>
</tr>
<tr>
<td></td>
<td></td>
<td>and losses,</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Reconciles all balances with amounts reported by Fiscal Service or FFB,</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Submits balances to Fiscal Service, and</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Documents differences with authoritative sources and submits material</td>
</tr>
<tr>
<td></td>
<td></td>
<td>differences to Fiscal Service for dispute resolution.</td>
</tr>
</tbody>
</table>

**6.3—Business Rules for Borrowings**

The following key laws and policy sources govern the accounting for and financial management of Fiscal Service or FFB borrowing programs:

- Public Law No. 93-224, “The Federal Financing Bank Act of 1973,” establishes FFB to provide for coordinated and more efficient financing of federal and federally assisted Borrowings by the public.
- Federal Credit Reform Act of 1990 (FCRA) improved the federal credit program cost environment by measuring costs more accurately, improving the allocation of resources among credit programs, aligning costs with other federal spending, and encouraging the accurate delivery of benefits.
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- **TFM Volume I, Part 2, Chapter 4600**, “Treasury Reporting Instructions for Credit Reform Legislation,” defines reporting instructions for federal credit program agencies.
- Treasury Operating Circular, “Responsibilities Relating to Non-Credit Reform Borrowing Accounts,” July 2014, defines responsibilities for recording and reporting Borrowings not subject to credit reform.
- **SFFAS No. 2**, “Accounting for Direct Loans and Loan Guarantees,” provides accounting standards for federal direct loans and loan guarantees, and requires that direct loans obligated and loan guarantees committed after September 30, 1991, be accounted for on a present-value basis.
- **SFFAS No. 18**, “Amendments to Accounting for Direct Loans and Loan Guarantees,” provides clarification regarding the reporting of subsidy costs and performance of federal credit programs.
- **SFFAS No. 19**, “Technical Amendments to Accounting for Direct Loans and Loan Guarantees,” amended accounting rules for direct loans and loan guarantees and clarifies the cash flow method for the Federal Credit Reform Act and effective interest rates used for a cohort for direct loans.

On a quarterly basis, Borrowings balances for Fiscal Service and FFB can be found in GTAS. The borrowing agencies must then verify corresponding balances in accounts that eliminate with the balances reported by Fiscal Service or FFB. If account balances do not eliminate, the borrowing agency must reconcile the amounts and coordinate with Fiscal Service or FFB to resolve differences. If unable to resolve the difference, the borrowing agency must initiate the dispute resolution process for material differences. For non-material differences, the agency should either post the authoritative source balance or document the rationale for the difference. The documentation for the non-material difference should be available upon Fiscal Service request.

Borrowing agencies must account for intragovernmental Borrowings from Fiscal Service or FFB as follows:

- **Borrowing/Repayment**: Borrowing/repayment transactions that are posted in CARS should be reflected in the borrowing agency’s loans payable or capitalized interest payable.
- **Payment/Collection**: Payment/collection transactions that are submitted in IPAC should be reflected in the borrowing agency’s interest payable, gains, or losses.
- **Accrued Interest/Other Charges**: Accrued interest and other miscellaneous fees/charges should be reflected in the borrowing agency’s interest payable and interest expense.
  - For Borrowings under a preexisting Subcohort (risk category) and Cohort Year, borrowing agencies governed by FCRA must estimate interest accruals based on the previous year’s annual interest rate. An estimated interest rate must be provided by the borrowing agency to the authoritative source for new loans that do not have a preexisting Subcohort (risk category) or Cohort Year for the year it becomes available in September. The interest rate calculated in September will be used to determine the actual amount of interest due to Treasury for the year.
  - An estimated interest rate must be provided by the borrowing agencies to the authoritative source for new FCRA loans that do not have a pre-existing Subcohort (risk category) or Cohort Year.

It is critical that the account balances reported in the confirmation process equal the amounts reported in the agency’s audited financial statements and in the Closing Package submission to Fiscal Service.
6.3.1—Eliminating USSGL Accounts

TFM Volume I, Part 2, Chapter 4700, Appendix 7, presents eliminating accounts used by Fiscal Service and FFB and the borrowing agency for their associated debits/credits. For Borrowings, the trading partners are defined as:

- **Fiscal Service or FFB.** Fiscal Service and FFB are the authoritative sources for Borrowings. Fiscal Service or FFB reports the balances that they provided to the agencies to reconcile with the borrowing agency as the trading partner.
- **Borrowing Agency.** The borrowing agency is the federal entity borrowing funds from Fiscal Service or FFB concerning loans. When the borrowing agency posts transaction concerning these loans, the trading partner is Fiscal Service or FFB and the amounts posted must reconcile or equal the balances posted by Fiscal Service or FFB. Limited Use of USSGL Accounts are shown in Table 11.

Table 11 outlines the USSGL accounts reserved for special use in borrowing transactions. If an agency plans to use these accounts for other than the stated purpose, it must contact Fiscal Service.

**Table 11: Limited Use Accounts for Borrowings**

<table>
<thead>
<tr>
<th>USSGL Account</th>
<th>Description</th>
<th>Documentation Requirement</th>
</tr>
</thead>
<tbody>
<tr>
<td>134000</td>
<td>Interest Receivable—Not Otherwise Classified</td>
<td>Agencies must use this account in limited situations and must document to Fiscal Service when offsetting against USSGL account 214000.</td>
</tr>
<tr>
<td>214000</td>
<td>Accrued Interest Payable—Not Otherwise Classified</td>
<td>Agencies must use this account in limited situations and must document with Fiscal Service when eliminating against USSGL account 134000.</td>
</tr>
<tr>
<td>531700</td>
<td>Contra Revenue for Interest Receivable—Loans Receivable</td>
<td>Agencies must use this account in limited situations and must document to Fiscal Service when eliminating against USSGL account 633800.</td>
</tr>
<tr>
<td>633000</td>
<td>Other Interest Expenses</td>
<td>Agencies must use this account in limited situations and must document with Fiscal Service when eliminating against USSGL account 531000.</td>
</tr>
<tr>
<td>719000</td>
<td>Other Gains (Exchange)</td>
<td>Agencies must use this account in limited situations and must document with Fiscal Service when eliminating against USSGL account 729000.</td>
</tr>
<tr>
<td>729000</td>
<td>Other Losses (Exchange)</td>
<td>Agencies must use this account in limited situations and must document with Fiscal Service when eliminating against USSGL account 719000.</td>
</tr>
</tbody>
</table>

6.3.2—Common Errors for Borrowing Transactions

In recording IGTs for Borrowings, there are some common errors agencies have made in the past. In general, data entry errors and failure to post accruals in a timely manner create differences. Table 12 contains the list of the common errors and the solutions agencies can use to correct the errors.
Table 12: Common Error for Borrowings

<table>
<thead>
<tr>
<th>Error Type</th>
<th>Description</th>
<th>Solution</th>
</tr>
</thead>
<tbody>
<tr>
<td>Inconsistent interest calculation methods</td>
<td>This error could occur if a borrowing agency calculated interest amounts utilizing a different methodology than Fiscal Service or FFB.</td>
<td>Borrowing agencies must use Fiscal Service or FFB interest calculation methodology. If the agency identifies a discrepancy in methodology or the amount calculated, the agency should notify Fiscal Service or FFB.</td>
</tr>
</tbody>
</table>

6.3.3—Borrowings Reconciliation Procedures

In addition to the IGT-wide reconciliation procedures, trading partners must define and perform specific reconciliation(s) for this subcategory. They should document these reconciliations and incorporate them into management’s existing OMB Circular No. A-123, “Management's Responsibility for Enterprise Risk Management and Internal Control,” Appendix A, procedures. In addition, for Borrowings with Fiscal Service, trading partners must review and reconcile to Fiscal Service’s Detailed Principal and Accrued Interest Reports.

For Borrowings with FFB, trading partners must review and reconcile to FFB’s Monthly Account Statement.

Specific reconciliations required by borrowing agencies include, but are not limited to:

For Fiscal Service Borrowings:

- Review the Summary General Ledger Balances to confirm all balances are recorded accurately, timely, and in accordance with the loan agreement. If discrepancies exist, notify Fiscal Service. If unable to resolve differences with Fiscal Service, initiate the dispute resolution process.
- Review the Detail Principal and Accrued Interest Balances to confirm loans are classified accurately and to recalculate accrued interest for accuracy. If discrepancies exist, notify Fiscal Service. If unable to resolve differences with Fiscal Service, initiate the dispute resolution process.
- Where differences are identified, agencies must document the difference including, but not limited to, the difference amount, USSGL accounts impacted, rationale for the difference, and the status of communication with trading partners (for example, contact made, unresponsive trading partner).

For FFB Borrowings:

- Review the monthly loan activity report to confirm maturity/interest/amortization was processed accurately, timely, and in accordance with agency instructions. If discrepancies exist, notify FFB. If unable to resolve differences with FFB, initiate the dispute resolution process.
- Review FFB confirmations to confirm maturity/interest/amortization was processed accurately, timely, and in accordance with agency instructions. If discrepancies exist, notify FFB. If unable to resolve differences with FFB, initiate the dispute resolution process.
- Review FFB confirmations to reconcile interest payments made and re-calculate interest for accuracy. If discrepancies exist, notify FFB. If unable to resolve differences with FFB, initiate the dispute resolution process.
- Where differences are identified, document the difference including, but not limited to, the difference amount, USSGL accounts impacted, rationale for the difference and the status of communication with trading partners (for example, contact made, unresponsive trading partner).

Section 7—Department of Labor (DOL) Federal Employees’ Compensation Act (FECA) Benefits Transactions

This section provides agencies with guidelines concerning the generation, distribution, and acceptance of annual FECA benefit bills from DOL, payment and collection of these bills, and trading partner reconciliation.
FECA provides federal employees injured in the performance of duty with workers’ compensation benefits, which includes wage-loss benefits for total or partial disability, monetary benefits for permanent loss of use of limb, medical benefits, and vocational rehabilitation. The Act also provides survivor benefits to eligible dependents if the injury causes the employee's death. FECA is administered by DOL, Office of Workers' Compensation Programs (OWCP), which adjudicates claims for benefits, manages ongoing cases, and pays medical expenses and compensation benefits to injured workers and survivors.

The DOL FECA benefit program process involves the generation and transmission of an annual bill to agencies, agency receipt and acceptance of the bill, payment and collection of the bill, and trading partner reconciliation. DOL performs the following key tasks on a quarterly basis:

- Generation of quarterly accrual information provided to each agency and posted on the DOL website,
- Distribution of accrual information to Fiscal Service to be placed on Fiscal Service’s website,
- Generation of the DOL adjusted trial balance provided to Fiscal Service, and
- Maintenance of detailed FECA charges incurred at the employee level.

The OWCP uses the Integrated Federal Employees’ Compensation System to accumulate benefit-related costs by agency. Before August 15 of each FY, DOL generates and submits an annual chargeback bill to each agency. The chargeback bill requests reimbursement from each agency for the benefits that DOL paid for the preceding period (July 1 through June 30).

For agencies with no-year or non-appropriated funding and using a non-IPAC method of payment, payments are due by October 15 in the year the chargeback bill is received.

For appropriated agencies, each agency includes the amount of the annual chargeback bill in its budget request; for example, for a chargeback bill received in August 2017, the agency includes the amount of the chargeback bill in its FY 2019 budget request. Payments are due approximately 30 days after enactment of the agency’s FY 2019 appropriation or full year continuing resolution.

The process model for IGT DOL FECA Benefits is described in the following subsections.

7.1—Transaction Types and Trading Partner

FECA transactions with the DOL include two different types of transactions: benefits Receivable/Payable and Benefits Expenses/Revenues. Regardless of transaction type, the trading partner for FECA transactions posted by agencies is always DOL (Trading Partner AID 016). Each transaction type is described below.

7.1.1—Benefits Receivables/Payables

This transaction type includes earned benefit accounts receivable recorded by DOL but not yet paid by the agency. DOL submits the benefit revenue and receivable balances by agency to Fiscal Service to be placed on Fiscal Service’s website. The employer agency records an accrued benefit payable and reconciles the balance with the associated DOL benefit receivable balance.

7.1.2—Benefits Expenses/Revenues

The benefits revenue balance reflects reimbursements collected from agencies, reimbursements not billed by DOL but due from agencies, and reimbursements billed but uncollected. Employer agencies reconcile with DOL to confirm that their benefits revenue balances agree materially with DOL as the authoritative source. DOL records the benefit revenue while the receiving agency records the benefit expense, and the two figures should offset to avoid IGT differences.
7.2—Roles and Responsibilities

Table 13 outlines the roles and responsibilities for agencies receiving DOL FECA benefits.

Table 13: Trading Partner Roles/Responsibilities for DOL FECA

<table>
<thead>
<tr>
<th>Role</th>
<th>Agency</th>
<th>Responsibility</th>
</tr>
</thead>
</table>
| Authoritative Source | DOL    | As the authoritative source for FECA benefit transactions, DOL:  
|                  |        | - Generates the annual FECA bill detailing the charges and records the receivable,  
|                  |        | - Records the collection of FECA receivables, and  
|                  |        | - Submits balances to Fiscal Service.  
|                  |        | On a quarterly basis, DOL performs the following tasks:  
|                  |        | - Generation of quarterly accrual information that is provided to each agency and posted on the DOL website,  
|                  |        | - Distribution of accrual information to Fiscal Service to be placed on Fiscal Service’s website,  
|                  |        | - Generation of the DOL adjusted trial balance that it provides to Fiscal Service to be placed on Fiscal Service’s website, and  
|                  |        | - Generation of detailed FECA charges incurred by the employees within each agency.  
|                  |        | As described in Section 7.4, on an annual basis, DOL performs the following task:  
|                  |        | - Generation of the annual unaudited estimated actuarial liability information via memoranda that are posted to the DOL OCFO website. Separate information is provided for: (a) large agencies listed on the schedule as an amount to be accrued and (b) small agencies (not listed on the schedule) that are provided with a “calculator” that may be used to calculate the amount to be accrued. Note that actuarial liability is not eliminated on the governmentwide financial statements. |
| Trading Partner  | Employer Agency | The trading partner performs the following tasks:  
|                  |        | - Reviews and accepts the annual DOL FECA bill and records the FECA payable,  
|                  |        | - Pays DOL via IPAC for the benefit-related expenses that DOL pays on behalf of the agencies’ employees. Reimbursement is made annually through the DOL chargeback process,  
|                  |        | - Submits balances to Fiscal Service,  
|                  |        | - Accounts for, reports, and reconciles FECA benefit transactions with DOL,  
|                  |        | - Documents differences with authoritative sources and submits material differences to Fiscal Service for dispute resolution, and  
|                  |        | As described in Section 7.4,  
|                  |        | - Records the annual unaudited estimated actuarial liability from the memoranda posted to the DOL OCFO website for: (a) large agencies listed on the schedule as an amount to be accrued and (b) small agencies (not listed on the schedule) that may use the “calculator” to calculate the amount to be accrued. Note that the actuarial liability is not eliminated on the governmentwide financial statements. |
7.3—Business Rules for DOL FECA—Intragovernmental Transactions

The following policy sources govern the accounting for and financial management of the DOL FECA environment:

- SFFAS No. 5, “Accounting for Liabilities of the Federal Government,” requires agencies to account for FECA expenses as other postemployment benefits.
- The OWCP, Division of Federal Employees' Compensation Procedure Manual provides detailed guidance for the DOL FECA claims, payment, and reconciliation processes.
- FECA Program Memorandum No. 221 determines the chargeback reporting period as July 1 through June 30.

Employer agencies must record and report balances in eliminating accounts that equal those balances reported by DOL. If account balances do not equal those reported by DOL, the agency must reconcile the differences with DOL or must request Fiscal Service dispute resolution if it does not adjust its balances.

DOL and its trading partners must process intragovernmental FECA benefits activity as follows:

- **Quarterly Estimates.** DOL must provide Fiscal Service quarterly estimates for unbilled FECA current liabilities and billed but unpaid current liabilities by trading partner to be placed on Fiscal Service’s website. DOL must provide the data by close of business six calendar days after the end of each quarter.
- **Quarterly Reconciliation.** Trading partners must reconcile billed but unpaid current liabilities with DOL and they must include the confirmed amounts in their trial balance and financial statements. They also must include the unbilled estimates of current liabilities as identified by DOL in the agency’s trial balance and financial statements. To facilitate reconciliation of billed but unpaid current liabilities, DOL must make available to trading partners the details concerning FECA current liabilities that have been billed to the trading partners and the details of any payments received from the trading partners. If the existing level/hierarchy of FECA reporting is insufficient, trading partners should work with DOL to define the appropriate reporting detail (for example, bureau level).

The current liability amounts (including accruals) for the FY ended September 30 will be available during October. Agencies should provide the balances in the following intragovernmental USSGL accounts in GTAS:

- 640000F, “Benefit Expense”,
- 685000F, “Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)”,
- 222500F, “Unfunded FECA Liability”, and
- 221500F, “Other Post-Employment Benefits Due and Payable.”

For the USSGL accounts above, it is critical that only those balances associated with FECA be reported to Fiscal Service using DOL’s trading partner agency identifier. Unless an agency has no-year budget authority, it will not be able to repay DOL for FECA benefit expenses until a congressional appropriation has been passed for this specific purpose. Agencies that pay from annual appropriations, upon receipt of the annual bill, should submit the billed amount in their budget request. In these instances, agencies will record an unfunded FECA liability and expense when the annual chargeback report is received from DOL for FECA charges incurred on behalf of agencies during the preceding July 1 through June 30. During the next FY, when agencies receive a congressional appropriation for the FECA charges, agencies will reclassify these unfunded liabilities into funded liabilities. Non-IPAC, appropriated agencies are expected to submit payments within one month of receiving the appropriation for that FY. DOL collects payments from IPAC for appropriated agencies approximately one month after the President has signed all the appropriations. Federal agencies with no-year appropriations should record a funded liability upon receipt of the DOL chargeback report.

By August 15, DOL will generate an annual bill detailing FECA charges and expenses incurred from the previous July 1 through June 30 period, and will record these receivables in the General Ledger. DOL records the collection of the FECA receivable in the General Ledger.

It is critical that the account balances reported in the confirmation process equal the amounts reported in the agency’s audited financial statements and in the Closing Package submission to Fiscal Service.
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7.3.1—Eliminating USSGL Accounts

TFM Volume I, Part 2, Chapter 4700, Appendix 7, presents the eliminating accounts used by DOL and the employer agencies that provide FECA benefits. For DOL FECA, the trading partners are defined as:

- **Department of Labor.** DOL is the authoritative source, meaning that the amounts posted by the employer agency in the eliminating accounts must equal those balances posted by DOL.
- **Employer Agency.** This is the agency that is providing its own employees with FECA benefits. Balances posted by this agency in the eliminating accounts must equal those balances posted by DOL.

7.3.2—Common Errors for DOL FECA Transactions

In recording IGTs for DOL FECA, there are some common errors agencies have made in the past. In general, data entry errors and failure to post accruals in a timely manner create differences. Table 14 contains common errors and the solutions agencies can use to correct them.

**Table 14: Common Errors for DOL FECA**

<table>
<thead>
<tr>
<th>Error Type</th>
<th>Description</th>
<th>Solution</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accrual Calculation Difference</td>
<td>Some DOL trading partners perform their own accrual calculations that result in balances that do not reconcile.</td>
<td>Agencies must use DOL accruals since DOL is the authoritative source.</td>
</tr>
<tr>
<td>FECA Bill Adjustments</td>
<td>DOL trading partners that identify discrepancies (for example, improperly assigned employees) in the FECA bill may make adjustments to IGT reporting prior to notifying DOL.</td>
<td>Agencies must notify DOL of any discrepancies noted and must work with DOL to make the required adjustments to the chargeback bill.</td>
</tr>
</tbody>
</table>

7.3.3—DOL FECA Reconciliation Procedures

In addition to the IGT-wide reconciliation procedures, trading partners must define and perform specific reconciliation(s) for this subcategory. They should document these reconciliations and incorporate them into management’s existing OMB Circular No. A-123, “Management’s Responsibility for Enterprise Risk Management and Internal Control,” Appendix A, procedures. In addition, trading partners must review and reconcile to DOL’s chargeback bill (see DOL’s website). If the existing level/hierarchy of FECA reporting is insufficient, trading partners should work with DOL to define the appropriate reporting detail (for example, bureau level). Specific reconciliations include, but are not limited to:

- Review quarterly Chargeback Agency Billing List Detail report to confirm that employees are correctly assigned to the appropriate department/agency;
- Review quarterly Chargeback Agency Billing List Detail report to confirm that the amounts charged for compensation costs appear reasonable for the injured employee’s compensation and the date of injury, and
- Where differences are identified, document the difference including, but not limited to, the difference amount, USSGL accounts impacted, rationale for the difference, and the status of communication with trading partners (for example, contact made, unresponsive trading partner).

7.4—Business Rules for DOL FECA—Actuarial Liability

On an annual basis by September 30, the DOL CFO posts to the DOL OCFO website two memoranda (with attachments) that transmit the unaudited estimated FECA actuarial liability for the FY ending September 30. The memorandum for the large agencies provides a schedule of the unaudited amounts to be accrued, by agency, with comparative information from the preceding year. The agencies on the schedule must record the FECA actuarial liability and changes in FECA actuarial liability in USSGL accounts 265000N, “Actuarial FECA Liability,” and 760000N,
“Changes in Actuarial Liability,” respectively. For small agencies not separately listed on the schedule, the other memorandum provides a “calculator” that may be used to calculate the amount to be accrued; small agencies use the same USSGL accounts to accrue their actuarial liability.

DOL does not have corresponding accounts for agency accounts 265000N and 760000N. These amounts are considered non-federal because they represent the actuarial present value of future FECA benefits to be paid to federal employees or their beneficiaries; therefore, the accrued amounts are not eliminated in the governmentwide financial statements.

After September 30, DOL’s Office of Inspector General (OIG) issues the “Special Report Relating to the Federal Employees’ Compensation Act Special Benefit Fund” (the Special Report) for the preceding FY ending September 30. The Special Report includes, among other things, an audited schedule of actuarial liability by agency for the large agencies. It is unlikely that the audited values will be different from the unaudited values, but in the event that there are changes, DOL will communicate the changes via e-mail to agencies and postings to the DOL OCFO website. Agencies should ascertain whether there are material differences in the amount they accrued versus the audited amount from the Special Report and make adjustments as needed.

Section 8—Office of Personnel Management (OPM) Employees Benefits Transactions

This section provides agencies with guidelines for the accounting and reporting of intragovernmental employee benefit transactions with OPM.

OPM, on behalf of federal agencies, manages the governmentwide employee benefit programs that provide retirement, health benefits, and life insurance to federal employees. Federal payroll providers withhold contributions for these programs and submit withholdings and contributions data to OPM using the SF 2812 (Report of Withholdings and Contributions for Health Benefits, Life Insurance and Retirement). SF 2812 data is submitted via the Retirement and Insurance Transfer System (RITS), an IPAC subsystem, lockbox or direct submission to OPM. The process includes OPM’s calculation and distribution of accrual amounts, the agency’s calculation and recognition of accrued revenue/receivables, and reconciliation of trading partner transactions and balances.

The process model for IGT OPM employee benefits is described in the following subsections.

8.1—Transaction Types and Trading Partner

There are three types of benefit transactions with OPM: retirement benefits, health benefits, and life insurance. Federal agencies with employees covered by the OPM retirement, health benefits, and life insurance programs are governed by this section. In addition, the requirements of this section pertain to the federal payroll providers that provide payroll services to agencies under cross-servicing arrangements.

8.1.1—Retirement Programs

OPM administers a retirement program that includes four components of defined benefits: the Civil Service Retirement System (CSRS), the Federal Employees’ Retirement System (FERS), the Federal Employees’ Retirement System Revised Annuity Employees (FERS-RAE), and the Federal Employees’ Retirement System Further Revised Annuity Employees (FERS-FRAE). The CSRS is a stand-alone plan covering most federal employees hired before 1984 and is closed to new members. Using Social Security as a base, FERS provides a defined benefit and a Thrift Savings Plan to employees who first entered a covered position on or after January 1, 1984, FERS-RAE applies to an employee hired on or after January 1, 2013, and FERS-FRAE applies to an employee hired on or after January 1, 2014. OPM administers the defined benefit portion of FERS. SFFAS No. 5 requires that agencies recognize an imputed cost from OPM, because the cost to the federal government to provide a future retirement benefit to most employees is higher than the combined employer and employee contributions. Imputed costs reflect the amount by which the cost to the federal government of an employee benefit exceeds the amount contributed by employees and their employers.

8.1.2—Health Benefits Program

The Federal Employees Health Benefits Program provides health benefits for covered employees. It is contributory, with the cost shared by the covered employee and his/her employer. Since there is no provision in law to cover the cost of
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providing health benefits to current employees after they retire, SFFAS No. 5 requires agencies to recognize an imputed cost for these amounts.

8.1.3—Life Insurance Program

The Federal Employees Group Life Insurance is contributory, with the full cost of premiums for basic coverage shared by the covered employee and his/her employer. Based upon a formula in law, employees contribute approximately two-thirds of the cost of premiums, with the agency contributing the remainder. Since there is no provision in law to cover the cost of providing life insurance benefits to current employees after they retire, SFFAS No. 5 requires employing agencies to recognize an imputed cost for these amounts.

8.2—Roles and Responsibilities

Table 15 outlines the roles and responsibilities for agencies receiving OPM federal employee benefits.

<table>
<thead>
<tr>
<th>Role</th>
<th>Agency</th>
<th>Responsibility</th>
</tr>
</thead>
<tbody>
<tr>
<td>Authoritative Source</td>
<td>Office of Personnel</td>
<td>Accounts for and reports employee benefit transactions.</td>
</tr>
<tr>
<td></td>
<td>Management</td>
<td>Receives SF 2812 data through IPAC transactions, Automated Clearing House (ACH) &amp; Checks from payroll providers via RITS, lockbox and direct submissions to OPM.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Submits balances to Fiscal Service.</td>
</tr>
<tr>
<td>Trading Partner</td>
<td>Employer Agency</td>
<td>Receives IPAC transactions from RITS.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Accounts for and reconciles employee benefit transactions with OPM.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Documents differences with authoritative sources and submits material differences to Fiscal Service for dispute resolution, as appropriate.</td>
</tr>
</tbody>
</table>

8.3—Business Rules for OPM Federal Employee Benefits

The following key policy sources govern the accounting for and financial management of OPM’s employee benefit programs:

- SFFAS No. 5, “Accounting for Liabilities of the Federal Government,” requires that OPM provide cost factors to employing agencies to calculate their imputed costs and financing sources relating to the retirement, health benefits, and life insurance programs.
- SFFAS No. 7, “Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting,” establishes that employer, but not employee contributions to the retirement, health benefits, and life insurance programs are intragovernmental.
- SFFAS No. 30, “Inter-Entity Cost Implementation,” amends SFFAS No. 4 and provides implementation guidance on recognizing an entity’s full cost of goods and services.
- SFFAS No. 33, “Pensions, Other Retirement Benefits, and Other Postemployment Benefits: Reporting the Gains and Losses from Changes in Assumptions and Selecting Discount Rates and Valuation Dates,” provides guidance for actuarial assumptions for the benefit programs.
- TFM Volume I, Part 3, Chapter 3000, “Payments to the Office of Personnel Management for Health Benefits, Group Life Insurance, and Civil Service Retirement,” establishes the requirements agencies must follow in reporting employee benefit program information to OPM.
Benefits Administration Letter (BAL) 03-309, dated September 15, 2003, provides detailed instructions for the computation and accounting for OPM imputed costs. Quarterly BALs for input cost factors are located on OPM’s website.

Employer agencies must report balances in eliminating accounts that equal those balances reported by OPM. If account balances do not equal those reported by OPM, the employer agency must reconcile the amounts or must request Fiscal Service dispute resolution if it does not adjust its balances.

OPM employment benefits are classified into three distinct transaction types:

- **Cash Employer Contributions**: Payroll providers, on behalf of their client agencies, submit employer and employee contribution data to OPM via RITS, lockbox or direct submission to OPM. The OPM Benefits (cash) process is initiated by RITS. The information from the payroll providers is due to OPM no later than the date on which the covered employees are paid. RITS automatically generates an IPAC transaction to transfer funds from the agency to OPM if the agency does not submit a RITS transaction.

  OPM downloads contribution information from RITS, which updates its general ledger for employer contribution revenue (OPM has separate revenue accounts for the retirement, health benefits and life insurance programs). Agencies use the data transmitted to OPM by the payroll providers via RITS to update their general ledgers for employer contributions expense.

- **Accrued Employer Contributions**: Federal pay periods often straddle accounting periods. For instance, a pay period may begin in March and end in April. When this occurs, OPM and the agencies must record accrued employer contributions for the period. OPM applies an accrual factor to the pay period that begins in the current accounting period and ends in the subsequent accounting period to compute the accrued amount of employer contributions. OPM posts the accrual as an estimate of the amount of employer contributions it will receive by benefit program for the payroll period. To avoid IGT imbalances, both OPM and the trading partner must record the same accrued balances.

  Data is submitted to Fiscal Service to be placed on Fiscal Service’s website by the fifth business day after the end of the quarter. Using this data, OPM also records its accrued revenue and associated receivable in its general ledger. Accrued revenue is recorded separately from collected revenue so that each can be separately reconciled. Agencies use the OPM accrual methodology to post accrued expenses and payables. The agencies then reconcile their balances to those reported by OPM.

- **Imputed Costs (Reciprocal Category 25)**: As mentioned before, imputed costs reflect the amount by which the cost to the government of an employee benefit exceeds the amount contributed by employees and their employers. OPM will post to its website the fiscal year cost factors for the Federal civilian benefit programs. Agencies will use these factors to calculate their imputed costs relating to the Civil Service Retirement System (CSRS), the Federal Employees Retirement System (FERS), the Federal Employees Health Benefits Program (FEHB), and the Federal Employees’ Group Life Insurance Program (FEGLI). The agencies must record and report the computed amounts to Fiscal Service as an imputed cost and imputed financing source.

  The imputed costs process is initiated by OPM’s posting on its website, quarterly imputed cost factors for the calculation of imputed costs by employing agencies. Based on the cost factors and accompanying guidelines, agencies must compute and record a charge to imputed costs and an equal credit to imputed financing sources, using OPM’s agency identifier as the trading partner. These transactions only appear in the agency’s general ledger, and OPM does not record an imputed cost transaction.

It is critical that the account balances reported in the confirmation process equal the amounts reported in the agency’s audited financial statements and in the Closing Package submission to Fiscal Service.

8.3.1—Eliminating USSGL Accounts

TFM Volume I, Part 2, Chapter 4700, Appendix 7, presents the eliminating accounts used by OPM and the agency that provides employment benefits administered by OPM. For OPM Benefits, the trading partners are defined as:
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- **Office of Personnel Management.** OPM is the authoritative source, meaning that the amounts posted by the employer agency in the eliminating accounts must equal those balances posted by OPM.
- **Employer Agency.** This is the agency whose employees are covered by the retirement, health benefits, and life insurance programs administered by OPM. Employer contribution balances posted by this agency in the reciprocal eliminating accounts must equal those balances posted by OPM.

8.3.2—Common Errors for OPM Benefit Transactions

In recording IGTs for OPM Benefits, there are some common errors agencies have made in the past. In general, agency failure to calculate and post accruals and imputed costs in a timely manner creates differences.

Table 16 contains common errors and the solutions agencies can use to correct them.

<table>
<thead>
<tr>
<th>Error Type</th>
<th>Description</th>
<th>Solution</th>
</tr>
</thead>
<tbody>
<tr>
<td>Compliance by Independent Agencies</td>
<td>Some independent agencies are not familiar with the reporting requirements and do not report their balances.</td>
<td>Independent agencies need to attend Fiscal Service training to learn about reporting requirements.</td>
</tr>
<tr>
<td>Differing Accrual Methodologies</td>
<td>Some agencies use different methodologies for calculating the quarterly employee benefit accrual.</td>
<td>Agencies should use the balances and methodology used by OPM for employee benefit accruals. If the agency identifies a discrepancy in the calculation methodology or balance, the agency should reconcile with OPM.</td>
</tr>
<tr>
<td>Using cash basis of accounting</td>
<td>Some agencies do not accrue employee benefit expenses and instead report actual cash balances.</td>
<td>Agencies must report the accrual provided by OPM. If the agency identifies a discrepancy in the calculation methodology or balance, the agency should reconcile with OPM.</td>
</tr>
</tbody>
</table>

8.3.3—OPM Benefit Reconciliation Procedures

In addition to the IGT wide reconciliation procedures, trading partners must define and perform specific reconciliation(s) for this subcategory. They should document these reconciliations and incorporate them into management’s existing OMB Circular No. A-123, “Management's Responsibility for Enterprise Risk Management and Internal Control,” Appendix A, procedures. In addition, specific reconciliations include, but are not limited to:

- Review OPM balances by USSGL account for both cash and accrued expenses, available on the fifth business day after the end of the quarter for review and reconciliation, and
- Where differences are identified, document the difference including, but not limited to, the difference amount, USSGL accounts impacted, rationale for the difference, and the status of communication with trading partners (for example, contact made, unresponsive trading partner).

Section 9—Buy/Sell Transactions

Reimbursable activity in which goods or services are transferred between two FPAs is referred to as Buy/Sell activity. FPAs should have appropriate statutory authority, such as the Economy Act, prior to engaging in an agreement for Buy/Sell transactions. This section provides agencies with guidance concerning reimbursable activity between trading partners, otherwise referred to as Buy/Sell activity.

The Buy/Sell IGT category consists of exchange transactions impacting: Assets and liabilities; Revenue and
Appendix 10

expenses; and Advances/Prepayments and deferred credits. These business events and their associated accounting activities should be agreed upon by trading partners and managed through a formal Buy/Sell agreement. The standard Interagency Agreement (IAA) form is comprised of two sections described below: the General Terms and Conditions (GT&C) Section (Form 7600A) and the Order Requirements and Funding Information (Order) Section (Form 7600B.) For purposes of these business rules, the Receiving Agency is the Buyer and the Servicing Agency is the Seller.

As G-Invoicing is developed and implemented, its use will be required by all agencies. Fiscal Service will require agencies to use G-Invoicing under the authority of 31 U.S.C. 3512(b) and 3513. G-Invoicing is not an accounting system or a procurement system; instead, it serves as a gateway for agencies to agree upon the funding terms and the accounting treatment of their reimbursable activity, and exchange that data with one another for consistent financial reporting. Key changes from manual processes include a new set of data standards and the electronic submission of necessary documentation.

Users of G-Invoicing may begin using the Federal Intragovernmental Data Standards (FIDS) documents for GT&Cs with G-Invoicing Release 2.1 and for Orders with G-Invoicing Release 2.2. These users will transition from the manual, paper-based Agreements to G-Invoicing, which will be the front-end application for users to originate IGT buy/sell transactions. IPAC will continue to operate as the application for the settlement of funds between federal agencies, transacting non buy/sell activity, reporting transactions to CARS, and researching certain transaction inquiries. However, G-Invoicing will manage the processing and approval of GT&Cs, Orders, and Performance Transactions.

Buy/Sell activity is managed through the FIDS. This is accomplished with the IAA, which defines the terms, conditions, and scope of the exchange. The IAA through G-Invoicing is the standard governmentwide format to be used for all reimbursable agreements at the trading partner level, including, but not limited to: agreements between agencies, agreements within agencies, grant-related agreements, and assisted acquisitions.

Intragovernmental Buy/Sell transactions involve two key functions that generate information about the agreement: acquisition management and financial management. The acquisition function relates to the type of Buy/Sell activity and the specific terms and conditions of the acquisition. During acquisition, trading partners establish the timeline for delivery and the payment schedule.

Conversely, the financial function of an agreement tracks key business activities that initiate accounting events and corresponding USSGL transactions throughout the life of the agreement. The financial function includes the approval of the Order, the capture of work in progress activity for the accrual of costs incurred but not yet invoiced, the exchange of performance-related data, and invoice and payment for the goods or services. These details are collectively captured in the GT&C, the Order, the Performance Transactions and an invoice.

The accurate reporting of Buy/Sell balances and proper elimination of Buy/Sell activity between trading partners are predicated on accurate and timely communication of accounting events. FPAs should ensure that the GT&C, Order, Performance Transactions, and corresponding invoice all contain correct details of all accounting events. These details include a TAS/BETC for both the Buyer and the Seller, advance/prepayment transactions, and advance liquidation details. Ensuring the accuracy and timeliness of these specific details will help reduce the number of common errors and reconciling items of Buy/Sell transactions.

While processing transactions through IPAC, trading partners must follow the business rules to avoid the misstatement of financial balances that occurs when trading partners fail to properly record IGT activity.

The process model for IGT Buy/Sell transactions is described in the following subsection.

Note: Agencies should never have Buy/Sell activity with Treasury General Fund (099) as their trading partner.

9.1—IGT Buy/Sell Process Model and Phases

The Buy/Sell process model is defined by four distinct phases of activity:

- IAA Initiation and GT&C,
- Order,
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- Performance Transactions/Receipt and Acceptance, and
- Funds Settlement/IAA Closeout.

Each phase is characterized by specific business and accounting event(s), and is governed by a particular set of business rules to guide the decision making process throughout the Buy/Sell life cycle, as displayed in Figure 2.

**Figure 2: Buy/Sell Transactions**

From the inception of a Buy/Sell transaction, trading partners must communicate with each other to ensure proper account postings and eliminations. The objective of effective communication for all Buy/Sell transactions is to promote consistent accounting treatment of each transaction by both trading partners and to resolve inconsistencies effectively and efficiently.

Data elements form the foundation of the IGT Buy/Sell process model. The FIDS are designed to capture the necessary information trading partners rely upon for the correct accounting of IGT Buy/Sell business events from initiation through settlement. Trading partners’ consistent use and thorough communication of the FIDS facilitates the accurate recording of business events in every stage of the Buy/Sell transaction life cycle. Each phase of IGT Buy/Sell activities is supported through FIDS, including the movement of funds between trading partners, an effective reconciliation process, and audit traceability.

The Fiscal Service Data Registry is an authoritative reference for information about governmentwide financial data elements – specifically those data elements commonly used across multiple agencies. The purpose of the Data Registry is to promote the common identification, use, and sharing of data and information across the federal government. The registry contains information about definitions, authoritative sources, data types, formats, and uses of common data.

For a complete listing of IGT Buy/Sell data elements, see the Fiscal Service Data Registry.

When agencies develop an IAA with their trading partners, the records must leverage the FIDs to trigger accounting events related to the respective business activities of the Agreement. Please use USSGL Implementation Guidance for support with the recording of accounting events. Some of the data elements may not need to be recorded in agency financial systems, but will be used to facilitate communication and understanding necessary for both trading partners to record and reconcile IGTs accurately.

9.1.1—Initiation and GT&C Phase

The initiation phase revolves around the establishment of the GT&C and other administrative activities that occur before work has started on fulfilling an Order. The IGT Buy/Sell process for reimbursable activity begins with the Buyer's
identification of a bona fide need for the procurement of goods/services made through a request by the Buyer to the Seller.

A Buy/Sell agreement that defines the terms, conditions, scope, and responsibilities for trading partners during the exchange is referred to as the GT&C (Form 7600A). Data is exchanged for approval and a broad range of transactions; No funds are transferred and no accounting entries are created.

Once the Seller acknowledges the Buyer’s request for goods/services, both trading partners engage in communication to negotiate the terms and conditions of the GT&C and Order. The objective of this negotiation period is for trading partners to concur on and document the details of the GT&C and Order before performing any services or delivering any goods. To document the GT&C and Order, trading partners may use the recommended standard IAA form. Users of G-Invoicing may begin using the FIDS-based documents for GT&Cs with G-Invoicing Release 2.1 and for Orders with G-Invoicing Release 2.2.

To begin the agreement process, either a Buyer or Seller may originate a GT&C; the GT&C must be completed and approved to move forward in the transaction life cycle and to create an Order. The Order must reference an open GT&C, however FPAs do not have to complete a GT&C each time they do a related Order. FPAs may complete just one GT&C for multiple years to cover multiple Orders. Both partners may then maintain the agreement to track work in progress, delivery, and collection activities.

G-Invoicing will assign a unique identifier for each GT&C. FPAs may use this number to track their GT&Cs, but will also have the ability to associate their own unique identifier to each GT&C in their internal accounting systems.

At initiation of the Order, the Seller must communicate its unique identifier, which will serve as the single point of reference for the order(s). Orders in G-Invoicing must reference an active GT&C.

9.1.2—Establish an Order

The Order section of the Buy/Sell agreement (Form 7600B) specifies the specific terms, quantities and prices, accounting data, and actions of each trading partner under the overarching GT&C. It serves as the funding section of the Agreement that creates a fiscal obligation and details the necessary products/services requirements. Funding information is provided for both trading partners, and all required points of contact sign to authorize the Order. It communicates the TAS/BETC for each Order Schedule Line, and contains unique lines of accounting or other accounting data.

The Order will also identify the specific requirements of the Buyer for the expected delivery of products or services by the Seller. Finally, this section of the agreement identifies the roles and responsibilities for both trading partners to ensure effective management of the Order and use of the related funds.

Within G-Invoicing, the Buyer completes the Order from an active GT&C and submits to the Seller for review and approval. If an advance is indicated in the agreement, the Buyer submits an advance payment via IPAC to the Seller, referencing the unique identifier. It records the prepayment as an asset, and the Seller records the deferred revenue as a liability.

9.1.3—Performance Transactions/Receipt and Acceptance Phase

The receipt and acceptance phase revolves around the delivery/receipt of goods/services and the associated work in progress activities. Both trading partners should exchange performance related data with one another.

As the Seller performs the work necessary to deliver the agreed-upon goods/services, the Seller will report the accrual amount to the Buyer, at a minimum, on a quarterly basis. As an option, the Seller may use the zero-dollar transaction fields in IPAC to communicate the accrual amount. Upon receipt of the goods/services, the Buyer performs receipt and acceptance procedures to accept or reject the goods/services and communicates the results to the Seller. Next, the Seller submits an invoice to the Buyer and records the invoiced amount in the receivables account. The Buyer records the billed amount in the payables account. For advances, once the order is filled, the Seller recognizes revenue and liquidates the deferred revenue. The Buyer reduces the prepayment and records an expense after receipt and acceptance. For complete
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guidance on the recording of the IGT Buy/Sell exchange transactions, please see USSGL Implementation Guidance.

9.1.4—Fund Settlement and IAA/Closeout Phase

The settlement/closeout phase includes the payment and collection activities as well as the closeout of the agreement.

After the performance has been accomplished according to the terms documented in the agreement, funds may be transferred between the trading partners. At fund settlement, the Buyer or Seller should imitate a payment/collection transaction in IPAC according to the payment terms agreed upon in the IAA. The IPAC transaction should include a unique identifier so that the payment/collection can be readily identified by each partner.

Treasury has established an IPAC cutoff date that requires all IPAC Buy/Sell transactions to be successfully processed no fewer than three business days before the close of the quarterly reporting period. It is the responsibility of each FPA to confirm that transactions initiated manually or via bulk file upload have completed successfully within IPAC, and to obtain a transaction confirmation. FPAs have 90 days after the billing date to enter adjustments to payments or collections. Trading partners must collaborate with one another before initiating adjustments in IPAC.

As the agreement approaches its end date, the Buyer and Seller must monitor each Order included in the agreement. During closeout, the Seller identifies Orders that are approaching an end date and checks the status with the Buyer to confirm that they are ready for closeout. The Buyer reviews the order status and performs procedures to close out the Order and deobligate the Order if statutory authority for the agreement mandated it. Additionally, the Seller determines if any third-party supporting contracts are open that need to be deobligated and closed. The Seller verifies that all final costs have been determined based on the agreed-upon amounts in the GT&C.

9.2—Transaction Types and Trading Partner

There are two primary types of Buy/Sell IGTs: services provided and goods sold or leased. An order request also may be mixed to include both goods and services. Each transaction type possesses unique accounting and reporting characteristics. The recognition of a particular transaction type further aids trading partners in capturing IGT Buy/Sell activity in the appropriate accounts.

Each Buy/Sell transaction type can be supported through the assisted acquisition process. Assisted acquisition is the term used to describe the process by which the Buyer uses the contracts or contracting services/vehicles of the Seller to obtain goods and services from a third-party provider that typically is a non-federal entity. In the process, the Seller performs acquisition activities on a Buyer's behalf, such as awarding and administering a contract, task order, or delivery order. As the non-federal vendor performs on the contract agreement, the Seller incurs costs, including administration fees, and bills the buyer for reimbursement. The following subsections provide a description for each transaction type.

9.2.1—Services Provided

A service refers to the performance of work or tasks provided by the Seller on behalf of the Buyer. For reimbursables, the Seller incurs costs to provide services and bills the Buyer. Revenue is earned from the sale of services provided.

9.2.2—Goods Sold or Leased

As defined in this guide, a good is a tangible product sold or leased (as an operating lease) where the Seller manufactures, distributes, or owns the goods that are sold or leased to the Buyer. Revenue is earned from the sale of any purchased or finished goods and processes for sale or use. Revenue also is earned for work in progress on an accrual basis. Goods are further categorized into the following groups:

- **Inventory and Plant, Property, and Equipment (PP&E).** Inventory and PP&E are assets, as they have the ability to generate future revenue. Although both act as assets, reporting varies.
  - **Inventory and Related Property.** Inventories are tangible property, other than long-term fixed assets. As an asset, inventory is reported at the amount paid to obtain the asset not its selling price. The asset is expensed as “cost of goods sold” as inventory is sold.
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- **PP&E.** Property, Plant, and Equipment are long-term, or fixed, tangible assets that have an estimated useful life of two or more years, are not intended for sale in the ordinary course of business, and are intended to be used or available for use by the agency. Accounting for PP&E involves the depreciation of the cost of the asset over its useful life. Depreciation is a non-cash expense that reduces the value of an asset as a result of wear and tear, age, or obsolescence. Most assets lose their value over time and must be replaced after their useful life ends.

- Capitalization thresholds affect whether the costs of acquiring PP&E are capitalized or expensed. Depending on an agency’s established threshold, an asset may be expensed in its entirety at the date of acquisition or the cost of the asset may be depreciated over its useful life.

  - **See Treasury’s USSGL Ledger Implementation Guidance** (approved by the Issues Resolution Committee and the USSGL Board) for Intragrammatical Capital Asset and Inventory Buy/Sell Transactions on Fiscal Service’s website.

- **Goods Other Than Inventory and PP&E.** Goods, other than inventory and PP&E, are expensed when purchased by the Buyer.

- **Operating Lease.** An operating lease is a lease agreement that allows the use of an asset for a limited contract period in exchange for regular rental payments. With operating leases, the Buyer, or lessee, does not assume the risk of ownership of the asset, which is retained by the Seller, or lessor. At the end of the lease period, the lessee returns the property to the lessor. Since the lessee does not assume the risk of ownership, the lease expense is treated as an operating expense in the income statement and the lease does not affect the balance sheet.

- **Capital Lease.** A capital lease is a lease agreement that transfers substantially all the benefits and risks of ownership to the lessee. Consequently, the lease, when signed, is recognized both as an asset and as a liability (for the lease payments) on the balance sheet. To be considered a capital lease, the lease must meet one or more of the following criteria:
  - The lease transfers ownership of the property to the lessee by the end of the lease term.
  - The lease contains an option to purchase the leased property at a bargain price.
  - The lease term is equal to or greater than 75 percent of the estimated economic life of the leased property.
  - The present value of rental and other minimum lease payments, excluding that portion of the payments representing executory cost, equals or exceeds 90 percent of the fair value of the leased property.

9.3—Roles and Responsibilities

Trading partner roles and responsibilities within this IGT subcategory appear in Table 17. Trading partners define roles and responsibilities at the initiation for each phase through the life of an agreement.

<table>
<thead>
<tr>
<th>Table 17: Key Stakeholders for Buy/Sell</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Role</strong></td>
</tr>
<tr>
<td>Servicing Agency</td>
</tr>
</tbody>
</table>

---

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<table>
<thead>
<tr>
<th>Role</th>
<th>Agency</th>
<th>Responsibility</th>
</tr>
</thead>
<tbody>
<tr>
<td>Requesting Agency</td>
<td>Buyer</td>
<td>Confirms data elements with Seller during negotiations for GT&amp;Cs and Orders. Submits request for goods/services. Confirms receipt via Performance Transactions and accounts for goods/services accepted. Initiates or confirms IPAC transactions for payment and collection to the Seller and verifies the successful settlement of funds within CARS. Documents differences with trading partners and, if material, submits to Fiscal Service for dispute resolution, as appropriate.</td>
</tr>
</tbody>
</table>

9.4—Business Rules for Buy/Sell

The following key laws and policy sources govern the financial management of Buy/Sell activity:

- SFFAS No. 3, “Accounting for Inventory and Related Property,” establishes accounting standards that apply to several types of tangible property, other than long-term fixed assets, held by federal government agencies.
- SFFAS No. 5, “Accounting for Liabilities of the Federal Government,” requires the recognition of a liability when the Buyer receives goods or services in return for payment to the Seller.
- SFFAS No. 6, “Accounting for Property, Plant, and Equipment,” establishes accounting standards for federally owned PP&E, deferred maintenance, and cleanup costs.
- SFFAS No. 7, “Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting,” establishes accounting standards for recognizing exchange revenue at the time an agency provides goods or services to the another agency.
- Title 31 U.S.C. § 1501, “Documentary Evidence Requirement for Government Obligations,” requires that an amount be recorded as an obligation of the U.S. Government only when supported by documentary evidence of a binding agreement between an agency. The binding agreement must be in writing, in a way and form for a purpose authorized by law and must be executed before the end of the period of availability for obligation of the appropriation or fund used for specific goods to be delivered, real property to be bought or leased, or work or service to be provided.
- Title 31 U.S.C. §1535, “Agency Agreements,” allows one federal agency to provide goods or services to other federal agencies or major organizational units within an agency.
- OMB Circular No. A-11, Section 20.13, “What do I need to know about reimbursable work?,“ permits the use of advances or reimbursements in exchange for providing goods and services between federal agencies according to laws that establish revolving funds, provisions in appropriations or substantive laws that allow agencies to use the amounts they collect, or the Economy Act (31 U.S.C. §1535).
- Federal Acquisition Regulation (FAR) Vol. I, Subpart 4.6, “Contract Reporting,” requires agencies to report all procurement actions that exceed the micro-purchase threshold (currently $3,500) and modifications to those transactions regardless of dollar value, to the Federal Procurement Data System (FPDS).
- FAR Vol. I, Subpart 17.5, “Interagency Acquisitions Under the Economy Act,” establishes the Economy Act as the prevailing law for IAAs to provide goods and services when more specific statutory authority does not exist.
- FASAB Staff Issues Technical Bulletin 2017-1, Intragovernmental Exchange Transactions, offers clarifications on intragovernmental exchange transactions and consistency in the reporting of revenue and cost information.
- The following subsections define the business rules and policies governing the accounting and reporting of IGT Buy/Sell activities according to each Buy/Sell phase. These business rules focus on the accounting of Buy/Sell IGTs, not the procurement or payment processes. Trading partners should refer to the FMLoB, “Standard Business Processes for Reimbursable Management, Receivables Management, and Payment Management,” for detailed guidance on procurement or payment processes. Trading partners must reconcile receivables and payables, advances...
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... to and advances from, and revenue and expenses for all reimbursable accounts and must report balances to Fiscal Service.

- It is critical that the account balances reported in the confirmation process equal the amounts reported in the agency’s audited financial statements and in the Closing Package submission to Fiscal Service.

9.4.1—Business Rules for Initiation and GT&C

The Buyer initiates the Buy/Sell process with identification of a bona fide need for an exchange of goods or services. The *bona fide need rule* is one of the fundamental principles of appropriations law. A FY appropriation may be obligated only to meet a legitimate or bona fide need arising in, or in some cases before, but continuing to exist in the FY for which the appropriation was made. The following paragraphs include business rules for the initiation phase.

**Establishment of a GT&C:** Trading partners are authorized to engage in Buy/Sell activity according to the Economy Act (Title 31 U.S.C. §1535) or non-Economy Act authorities, such as intragovernmental revolving funds. Statutory Authority to perform the transaction must be documented later in the Order. The terms and conditions of an agreement must be documented, negotiated, and signed by both trading partners.

- Trading partners should use the recommended standard IA form. Users of G-Invoicing may begin using the FIDS-based documents for GT&Cs with G-Invoicing Release 2.1.
- Trading partners must each cite the appropriate authority in the Order section of the agreement.

**Assisted Acquisition:** Trading partners must follow the same business rules as applied to transactions for goods and services when accounting for administration fees associated with assisted acquisition services. A GT&C Agreement is recommended by Fiscal Service for all IGT activity types. However, other guidance (such as OMB policy) may require a completed agreement for certain intragovernmental transaction types, such as assisted acquisitions. FPAs should ensure they are in adherence with such guidance. If the Order requires assisted acquisition support, one of the following circumstances must apply:

- The Order will be made appropriately under an existing contract of the Seller entered into before placement of the Order, to meet the requirements of the Seller for the same or similar goods or services.
- The Seller has capabilities or expertise to enter into a contract for such goods or services that are not available within the Seller agency.
- The Seller is specifically authorized by law or regulation to purchase such goods or services on behalf of other agencies.

9.4.2—Business Rules for Order

**Order Acceptance:** Work is authorized once both trading partners have signed the Order. The Seller operates at risk without a signed agreement. For an accepted order, the Seller must record an unfilled customer order and the Buyer must record an undelivered order in their respective general ledgers.

**Advance Payments/Collections:** The Economy Act (Title 31 U.S.C. 1535) permits advance payments for intragovernmental transactions in which it is the prevailing statutory authority. Other statutory authorities or agency-specific statutory authorities may allow or prohibit advance payments. If an advance payment is requested by the Buyer or Seller, trading partners should ensure they have the appropriate authority, and must cite their specific statutory authorities allowing for an advance within the Order section of the IAA. If allowed, trading partners must account for advances, as follows:

- Advance payments may not be expensed. Revenue should not be recognized until costs are incurred from providing goods or services.
- Advance payments should not be used to facilitate positive cash flow for an agency.
- Agencies should ensure regular billings and collection activities support positive cash flow;
- The Buyer must record the advance payment as an asset (USSGL account 141000, “Advances and Prepayments”).

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The Seller must record the advance payment as a liability (that is, USSGL account 231000, “Liability for Advances and Prepayments”).

Agencies should refer to the current USSGL transaction codes in the USSGL, Section III for detailed accounting entries.

For assisted acquisition, in no event will the Seller require, or the Buyer pay, any fee or charge that exceeds actual indirect costs associated with administering or managing the contract vehicle, but in effect, the Seller must cover its full cost. The business transaction cannot result in the trading partner earning a profit or incurring a loss.

9.4.3—Business Rules Performance Transactions/Receipt and Acceptance

As the Seller performs the work necessary to deliver goods or services, the Buyer and Seller must post their related accounting transactions in their respective systems during the same accounting period according to the current USSGL transaction codes. For more details on the receipt and acceptance process, trading partners should refer to FAR Vol. I, Subpart 17.5, “Interagency Acquisitions Under the Economy Act” along with the Standard IAA Instructions. Users of G-Invoicing may begin using the FIDS-based documents for Orders with G-Invoicing Release 2.2.

Recording Work in Progress: Trading partners must reference the Seller’s unique identifier on transactions related to the Order to assist with determining the appropriate billable amount. As the Seller performs on the Order and incurs expenses that represent revenue earned, the expense transactions must follow the current USSGL transaction codes.

Accruals: For non-advances, the buyer must record expense/payable accruals. The Seller must record revenue/receivable accruals per agreed-upon data elements.

Advances: Trading partners must reduce the advance per the agreed-upon data elements to determine the amount of work in progress activity to be recorded as an expense per the agreement. The Seller must record revenue to reduce the advance amounts collected that have now been earned.

Once the Buyer performs receipt and acceptance procedures to accept or reject the goods/services, the buyer should communicate the results to the seller.

Recording Capitalized Assets: Agencies should follow the Intragovernmental Capital Asset and Inventory Buy/Sell Transactions document concerning USSGL guidance on capitalized assets located on Fiscal Service’s website.

9.4.4—Business Rules for Fund Settlement and IAA Closeout

Billing and Payment Requirements: IPAC facilitates the intragovernmental transfer of funds, with related Treasury Account Symbol/Business Event Type Code (TAS/BETC), from one FPA to another and posts the transaction data from both FPAs to their respective CARS Account Statements.

Agencies must use IPAC for all intragovernmental Buy/Sell payments/collections. They must discontinue use of paper checks and must restrict the use of credit cards for payments above the designated threshold. The Fiscal Service reserves the right to require agencies to use IPAC to process intragovernmental transactions rather than allow these transactions to be conducted with a Government-issued Card. For more information on intragovernmental card transactions, please refer to Section 70140 in TFM Volume I, Part 5, Chapter 7000.

Trading partners must abide by the negotiated terms and conditions in the GT&C and Order, as follows:

- The Buyer or the Seller may initiate an IPAC transaction when the goods and services have been accepted and within the agreed-upon terms and conditions.
- The Seller must issue a final bill, including final information from data elements, per the billing frequency as stated in the required data elements.
- If the Seller does not issue a final bill per the agreed-upon billing frequency, the Buyer should contact the Seller immediately to obtain the final bill and close the order.
- If the Seller fails to send a final bill within 30 calendar days, the Buyer should follow the dispute resolution process found in subsection 2.3.2.
Appendix 10

- Upon request, the Seller must provide documentation supporting the bill and actual performance consistent with the agreed-upon terms and conditions.
- The Buyer must not charge back or reject IPAC transactions that comply with the agreement terms and conditions.
- Treasury has established an IPAC cutoff date that requires all IPAC Buy/Sell transactions to be successfully processed no fewer than three business days before the close of the quarterly reporting period.
- The Buyer must reference the Seller’s unique identifier on all IPAC transactions.

**Allowance for Loss on Accounts Receivable** All federal entities comprise one legal entity from a governmentwide perspective. Thus, there are no questions with regards to the collectability of intragovernmental receivables. Legal requirements to repay amounts of reimbursable activities also prohibit write-offs. Furthermore, the consolidated FR represents the financial position of the United States government as a whole and does not include gains or losses on transactions among the components within the group.

As a result, no Allowance for Loss on Accounts Receivable should be recognized in federal agencies’ accounting records or financial statements for intragovernmental receivables. Intragovernmental Receivables should not be written off and should continue to stay on an agency’s accounting ledger until resolved. The Seller should work with the Buyer to either collect the receivable, or to reduce the value of the allowance to zero, whichever is appropriate.

FPAs may have to leverage their internal collection policies to collect debt from trading partners, but they should not establish an Allowance for Losses on Accounts Receivable for its federal receivables. Receivables should not be carried in the Statement of Position at a net realizable value. Losses from uncollected debt should not be recorded, as both receivables and payables still need to be reported.

**Agreement/Order Closeout:** Trading partners must monitor all orders as they approach their end date. Generally, the seller initiates the agreement/order closeout process. The following list summarizes trading partner responsibilities during this process:

- The Seller must identify orders with an approaching end date and must check the status with the Buyer to confirm that it is ready for closeout.
- For obligation/payable balances that have shown no activity for more than 180 calendar days, the Buyer must determine the reason for the lack of activity on the order.
- Once the Buyer determines that an order has been fulfilled, the Buyer must inform the Seller that the order will be deobligated within 30 calendar days if the statutory authority requires deobligation.
- However, if the Seller provides proof of continuing or unbilled work, an order’s unliquidated obligation/payable balances will remain available for use and will be reflected as such in both the Buyer’s and Seller’s respective accounting systems.
- The Seller must review the status of the order to determine if any third-party supporting contracts are open that need to be deobligated and closed.
- The Seller must refer to the FAR for appropriate closeout procedures for contracts.
- Trading partners should recognize that the FAR may have varying windows for closeout depending upon the type of orders and contracts the Seller has in place with third parties.
- The Seller must verify that all final costs have been determined based on the agreement.

**Note:** Historically, the largest difference between trading partners has been in RC 22: Accounts Receivable/Accounts Payable. Agencies must ascertain that the intragovernmental accounts receivable and payable transactions are valid and actively in collection. Intragovernmental collections between trading partners should not exceed 30 calendar days. Proper documentation and a thorough understanding of responsibilities mitigate the risks of one FPA not paying its trading partner for goods/services. If collection cannot be made, FPAs should seek assistance from the Office of Legal Counsel at the Department of Justice.

Fiscal Service does not have the authority to collect debt from other federal entities on behalf of a federal entity. However, Treasury will be monitoring the aging of IGTs to resolve longstanding differences between trading partners.
9.4.5—Eliminating USSGL Accounts

TFM Volume I, Part 2, Chapter 4700, Appendix 7, presents the eliminating accounts used by the Servicing Agency and the Requesting Agency. For IGT Buy/Sell exchange transactions, the trading partners are defined as:

- **Servicing Agency (Seller):** Provides services, products, and goods incurring the reimbursable costs. It accounts for work in progress and services performed to date.
- **Requesting Agency (Buyer):** Documents a bona fide need and receives services, products or goods. It accounts for services, goods, and products received and accepted.
- **Limited Use of USSGL Accounts**

Table 18 outlines the USSGL accounts reserved for special use in Buy/Sell transactions.

**Table 18: Limited Use Accounts for Buy/Sell**

<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>590000</td>
<td>Other Revenue</td>
<td>If revenues are generated from Buy/Sell activity that is not from goods (USSGL account 510000) or services (USSGL account 520000), document the applicable use so that it is available for Fiscal Service upon request.</td>
</tr>
<tr>
<td>590900</td>
<td>Contra Revenue for Other Revenue (Exchange)</td>
<td></td>
</tr>
</tbody>
</table>

9.4.6—Common Errors for Buy/Sell Transactions

There are several common errors trading partners make when posting the accounting treatment for Buy/Sell transactions. Table 19 contains the list of the common errors and the solutions agencies can use to correct the errors.

**Table 19: Common Errors for Buy/Sell Transactions**

<table>
<thead>
<tr>
<th>Error Type</th>
<th>Description</th>
<th>Solution</th>
</tr>
</thead>
<tbody>
<tr>
<td>Timing Differences for Recording Advances</td>
<td>For advances, differences occur when the Buyer prepays the Seller and recognizes an asset, but the Seller does not recognize a liability. Communication needs to continue as goods and services are rendered, and the Buyer and Seller need to reduce the asset and the liability accordingly.</td>
<td>Mitigating timing differences for recording advances is accomplished through the required data element for advances/non-advances. The advance/non-advance data element signifies the use of advances. This element, in conjunction with agreed-upon terms, allows for consistent accounting treatment of the advance transactions over the life of the agreement or until the advance is fully liquidated.</td>
</tr>
</tbody>
</table>
Ineffective Communication Between Procurement and Accounting Functions

Procurement and accounting personnel often have unaligned policies and fail to communicate effectively with each other, which is further complicated by the lack of communication between trading partners for Buy/Sell transactions. As a result, procurement business activities and the associated accounting events may be out of sync.

The Buy/Sell process model bridges the gap between procurement and accounting by providing greater visibility into the accounting of Buy/Sell transactions. It provides guidance for the proper recordation of Buy/Sell transactions set in the context of the three phases of the Buy/Sell process and associated business activities, thereby facilitating coordination between the procurement and accounting function. The Buy/Sell IGT business rules allow both functions to establish shared objectives and performance measures, thereby improving compliance with policies and providing a more comprehensive view of controls.

### 9.4.7—Buy/Sell Reconciliation Procedures

In addition to the IGT-wide reconciliation procedures, trading partners must define and perform specific reconciliation(s) for this subcategory. They should document these reconciliations and incorporate them into management’s existing OMB Circular No. A-123, “Management's Responsibility for Enterprise Risk Management and Internal Control,” Appendix A, procedures. There are reconciliation procedures that agencies should perform at the agreement order level for each phase of Buy/Sell activity on a quarterly basis, at a minimum. The purpose of reconciling Buy/Sell activity between trading partners at the agreement order level is to confirm that both the Buyer and Seller are capturing the correct entries in their subsidiary ledgers and general ledgers and to facilitate further communication related to the status of the agreement order.

Agencies should create and maintain a documented catalog of all Buy/Sell agreements. During the initiation phase, agencies should add each newly established agreement to the catalog, using the agreement number data element as a point of reference. The catalog should capture for each agreement, at a minimum, the agreement number, trading partner agency identifier, and period of performance and funding expiration date. Maintaining a catalog of all agreements will allow agencies to validate the actual number of agreements they have with a trading partner and to monitor activity for agreements with approaching end dates. Agencies must confirm that only valid agreements make up their payable and receivable balances.

The Seller should use the data elements to monitor and convey accounting events during the receipt and acceptance and settlement phases, to track delivery status, and to monitor activity in receivable accounts and collections. The Seller should communicate updates to the Buyer on a quarterly basis, at a minimum, to assist with reconciliation of payables/receivables and disbursements/collections and to address any out-of-balance conditions. Agencies should use the data elements as a supporting tool during audits.

Trading partners must reconcile the account balances listed in Table 20. Agencies should refer to the summary of eliminating Buy/Sell USSGL accounts (TFM Volume I, Part 2, Chapter 4700, Appendix 7) to support reconciliation procedures. Where differences are identified, agencies must document the difference including, but not limited to, the difference amount, USSGL accounts impacted, rationale for the difference, and the status of communication with trading partners (for example, contact made, unresponsive trading partner).
Table 20: Required Reconciliations for Buy/Sell Balances

<table>
<thead>
<tr>
<th>Buyer</th>
<th>Seller</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts Payable</td>
<td>Accounts Receivable</td>
</tr>
<tr>
<td>Advances to Seller</td>
<td>Advances from Buyer</td>
</tr>
<tr>
<td>Expenses/Capitalized Purchases</td>
<td>Revenue</td>
</tr>
</tbody>
</table>

Section 10—Transfer Transactions

Transfers discussed in this section are limited to non-exchange transactions. Exchange transactions, which include payment for goods and services such as assisted acquisitions or reimbursements under the Economy Act, can be found in Section 9. To execute a Transfer means to reduce resources (budgetary and proprietary) in one TAS and increase them in one or more other TAS by the total cumulative amount.

Every Transfer must be authorized by law. Authorizations of Transfers can be found in permanent law, appropriation and authorization acts (for example, a statute establishing a special fund), and in other statutes. The transfer authority may be general (for example, authority to transfer funds between appropriations within a department within specific limits); specific to a particular Transfer (for example, transfer of a specified program and associated resources from one entity to another); or conditioned on certain criteria (for example, transfer of collections over a specific amount in a FY to the General Fund). Most often, once resources are transferred, they are available for the authorized purposes of the receiving TAS. However, this is not always true and a close reading of the authorizing statutes is essential to understanding what restrictions, if any, remain associated with transferred resources. Agencies must ensure that any transfer undertaken is consistent with all aspects of their statutory authority.

In general, there are three types of intragovernmental Transfers:

- Expenditure Transfers result in an outlay of funds. That is, if the Transfer represents a payment to liquidate an obligation, it is an expenditure Transfer. In addition, by definition, Transfers between TAS in the federal funds group and TAS in the trust funds group are recorded as expenditure Transfers. The federal funds group includes general funds, special funds, and revolving funds. The trust funds group includes trust funds and trust revolving funds. Expenditure Transfers are executed via IPAC.
- Non-expenditure Transfers record the movement of fund balance and authority between TAS. The Transfer is completed by doing a SF 1151 in CARS.
- Other Transfers are executed by means other than the SF 1151. These Transfers may involve General Fund Receipt Accounts, may transfer authority between TAS without affecting the FBWT, or simply may transfer assets.

Table 21 presents the Transfer distinctions discussed above.
Transfer transactions affect budgetary and proprietary accounts. Agencies must ensure that any Transfer undertaken reflects the appropriate budgetary accounting treatment, as well as the appropriate proprietary accounting treatment. This section only addresses the proprietary accounting treatment. To determine the appropriate budgetary treatment, agencies should consult their statutory authority, OMB Circular No. A-11, and USSGL guidance. If an agency has a question on the proper budgetary accounting, it should consult with its OMB and Fiscal Service contacts.

Note that many Transfers may involve a receivable/payable relationship, especially when the transferring TAS has investment authority. The receivable/payable relationship is established before execution of the associated funds Transfer. Establishing a receivable/payable relationship will adjust budget authority between TAS but will not affect the FBWT.

### 10.1—Transaction Types and Trading Partner

In 2014, a tool was created to assist financial management professionals with the identification of the correct IGT treatment for Transfers transactions. The accounting treatment and technical content is based on guidance issued in this guide. The IGT Transfers environment is large and complex with over 3,000 unique Transfer types and corresponding accounting treatments. To facilitate consistent identification and reporting, Fiscal Service, in partnership with OMB, developed a Transfers Logic Model (TLM) to facilitate timely identification of Transfers. The TLM can be found at the USSGL website.

Transfers can be Non-Expenditure, Expenditure, or Other/Non-Exchange. Table 22 describes the types of Transfers and their subsections.

<table>
<thead>
<tr>
<th>Description</th>
<th>Non-expenditure (SF 1151)</th>
<th>Expenditure</th>
<th>Other Transfers (Non-SF 1151)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Makes adjustments to amounts available in TAS</td>
<td>✅</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfer between Federal Fund Group and Trust Fund Group</td>
<td></td>
<td>✅</td>
<td></td>
</tr>
<tr>
<td>Results in an Outlay</td>
<td></td>
<td></td>
<td>✅</td>
</tr>
<tr>
<td>Not Executed via SF 1151</td>
<td></td>
<td>✅</td>
<td>✅</td>
</tr>
</tbody>
</table>
Table 22: Transfer Transaction Types

<table>
<thead>
<tr>
<th>Transaction Type</th>
<th>Nature of Transaction</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Non-expenditure Transfers</strong></td>
<td></td>
</tr>
<tr>
<td>Appropriation Transfers</td>
<td>Transfers of current-year authority.</td>
</tr>
<tr>
<td>Balance Transfers</td>
<td>Transfers of prior-year authority.</td>
</tr>
<tr>
<td>Reappropriation Transfers</td>
<td>Transfer of unobligated balances of budget authority that have expired to new budget authority available for obligation.</td>
</tr>
<tr>
<td><strong>Expenditure Transfers</strong></td>
<td></td>
</tr>
<tr>
<td>Non-exchange Transfers Between TAS in the Same Fund Group Recorded as Outlays</td>
<td>These Transfers are uncommon and may represent special financing relationships established by statute. They do not represent payments for goods and services.</td>
</tr>
<tr>
<td>Non-exchange Transfers Between TAS in Different Fund Groups Recorded as Outlays</td>
<td>These transactions include any authorized relationship that would be considered a non-expenditure Transfer if it occurred between TAS in the same funds group, as well as any special financing relationships established by statute. They do not represent payments for goods and services.</td>
</tr>
<tr>
<td><strong>Other Transfers (Non-SF 1151)</strong></td>
<td></td>
</tr>
<tr>
<td>Transfers of Property, Other Assets, and Liabilities</td>
<td>Transfers property, other assets, and prepaid undelivered orders from one TAS to another.</td>
</tr>
</tbody>
</table>

10.1.1—Non-expenditure Transfers

Non-expenditure Transfers are non-exchange Transfers executed via a SF 1151. They affect the FBWT. Transfers of budget authority without associated funding (for example, establishing a receivable/payable relationship instead of transferring funds) do not affect the FBWT and are not executed via a SF 1151.

The accounting treatment of non-expenditure Transfers varies depending on a number of factors. These Transfers generally involve the movement of current-year authority and prior-year balances that may be unobligated or obligated. In addition, these Transfers may involve invested balances. Unless indicated otherwise, the transferring TAS reports a Transfer-out and the receiving TAS reports a Transfer-in of the total cumulative amount. There are four types of non-expenditure Transfers: appropriation Transfers, balance Transfers, Transfers to the General Fund receipt accounts and reappropriation Transfers. This section will discuss appropriation Transfers, balance Transfers, and reappropriation Transfers.

Appropriation Transfers and balance Transfers may include allocation transactions. An allocation represents the amount of budget authority transferred from one agency, bureau, or account that is set aside in a transfer appropriation account to carry out the purposes of the parent appropriation or fund. The allocation arrangement is established by statute. Under these conditions, the transferring TAS is considered the "parent" account, and the receiving TAS is considered the "child" account. When a delegation of authority is established, Fiscal Service will establish a subsidiary account called a "Transfer appropriation account." These accounts carry symbols identified with the original appropriation from which
monies were transferred. A Transfer appropriation account is symbolized by adding the receiving entity’s two-digit trading partner agency identifier to the original appropriation or fund account symbol. The Transfer is referred to as an allocation Transfer. Obligations and outlays are incurred for authorized purposes of the Transferring TAS. In general, all financial activity associated with the allocated authority is reported on the financial statements of the parent account.

From a proprietary accounting perspective, Transfers may involve movement of unexpended appropriations—appropriations derived from General Fund resources not earmarked by law for a specific purpose—or financing sources that affect cumulative results of operations. Such financing sources may include appropriated receipts from a special or non-revolving trust fund, as well as spending authority from offsetting collections.

For Transfers involving unexpended appropriations, the Transferring TAS will record the Transfer in USSGL account 310300, "Unexpended Appropriations—Transfers-Out," and the receiving TAS will record the Transfer in the reciprocal USSGL account 310200, "Unexpended Appropriations—Transfers-In." Unless otherwise indicated, for financing sources that affect cumulative results of operations, the transferring TAS will record the Transfer in USSGL account 576500, "Non-expenditure Financing Sources—Transfers-Out–Other.” The receiving TAS will use reciprocal USSGL account 575500, "Non-expenditure Financing Sources–Transfers-In–Other.” Both entities must record the matching USSGL proprietary accounts to avoid elimination discrepancies.

In situations where the funds to be transferred are invested, a receivable/payable relationship may be established to transfer the budget authority initially. The actual funds will be transferred later once the funds become available. In establishing the receivable/payable, the transferring TAS will record the anticipated Transfer amount in USSGL account 215000, "Payable for Transfers of Currently Invested Balances.” The receiving TAS must record the same amount in USSGL account 133000, "Receivable for Transfers of Currently Invested Balances.”

10.1.1.1—Appropriation Transfers

Appropriation Transfers move current-year budget authority and associated balances from one TAS to another. These Transfers use authority that authorizes transfer of current-year budget authority. Appropriation Transfers usually involve appropriated authority or spending authority from offsetting collections. Table 23 presents the different types of transactions within the appropriation Transfers group.
### Table 23: Appropriation Transfers

<table>
<thead>
<tr>
<th>Transfer Type</th>
<th>Nature of Transfer</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transfers of Budget Authority Appropriated from a Specific Invested TAS</td>
<td>These Transfer types are associated with special and non-revolving trust fund expenditure accounts with related investment authority.</td>
</tr>
<tr>
<td>(non-allocation)</td>
<td><strong>Liquidate receivable:</strong> Using current-year or prior-year transfer authority that established the receivable, agencies with invested funds can transfer budget authority to a specific agency expenditure account. The amounts are reflected as an appropriation rather than as a Transfer on the SF 133 and Program and Financing (P&amp;F) Schedule.</td>
</tr>
<tr>
<td></td>
<td><strong>Transfer without receivable:</strong> Using authority in the agency appropriation or authorization act, agencies may transfer funds from a specific invested TAS without establishing a receivable.</td>
</tr>
<tr>
<td>Transfers of Invested Balances (non-allocation)</td>
<td>These Transfer types are associated with special and non-revolving trust fund expenditure accounts with related investment authority.</td>
</tr>
<tr>
<td></td>
<td><strong>Liquidate receivable:</strong> Using the current-year or prior-year transfer authority that previously established the receivable or payable, agencies with invested funds can transfer budget authority to other funds. The amounts are reflected as Transfer rather than appropriation.</td>
</tr>
<tr>
<td>Allocation of Budget Authority With Invested Balances</td>
<td>Using the current-year or prior-year transfer authority, agencies with the parent TAS and investment authority can transfer budget authority to/from an allocation TAS. This Transfer type is normally only associated with special and non-revolving trust fund expenditure accounts where the parent has investment authority.</td>
</tr>
<tr>
<td>Allocation of Budget Authority With Non-invested Balances</td>
<td>Using general Transfer authority, agencies can transfer budget authority from a parent TAS to an allocation TAS. This same accounting treatment is used for return of unobligated, unexpired authority and balances to the parent account.</td>
</tr>
<tr>
<td>Transfers of Current-Year Budget Authority With Non-invested Balances</td>
<td>Using general or specific Transfer authority, an agency can transfer budget authority from one TAS to another.</td>
</tr>
</tbody>
</table>

### 10.1.1.2—Balance Transfers

Balance Transfers move prior-year budget authority and associated balances from one TAS to another. All types of budget authority may be involved in balance Transfers. Table 24 presents the different types of balance Transfers.
## Table 24: Balance Transfers

<table>
<thead>
<tr>
<th>Transfer Type</th>
<th>Nature of Transfer</th>
</tr>
</thead>
<tbody>
<tr>
<td>Allocation of unobligated Budget Authority With Non-invested Balances</td>
<td>Using general Transfer authority, agencies can transfer unobligated prior-year balances to/from a parent TAS without investment authority to/from an allocation TAS.</td>
</tr>
<tr>
<td>Transfer of Unexpired, Unobligated Prior-Year Balances (non-allocation)</td>
<td>Using the transfer authority that was enacted before the current-year, agencies can transfer unobligated prior-year balances from unexpired multi-year and “X” year TAS. These Transfers do not extend availability for new obligations.</td>
</tr>
<tr>
<td>Transfer of Unobligated Balances–Legislative Change of Purpose</td>
<td>Agencies use this Transfer type to transfer unobligated prior-year balances between unexpired TAS, resulting from legislation that changes the purpose for which funds were originally appropriated. This Transfer is displayed as a budget authority Transfers on the SF 133/P&amp;F Schedule.</td>
</tr>
<tr>
<td>Transfer of canceled authority (invested balance)</td>
<td>Used to cancel unobligated prior-year balances in a special or non-revolving trust fund expenditure account and to return those funds to the originating invested special or non-revolving trust fund expenditure account form which the amount was originally derived.</td>
</tr>
<tr>
<td>Transfer of Unobligated Balances From an Expired TAS to an Expired TAS</td>
<td>Agencies use this Transfer type to transfer unobligated balances from one expired TAS to another expired TAS via a SF 1151. An example is when an expired recipient TAS must return unobligated authority back to the originating TAS, which also is expired. This transaction is accomplished via a SF 1151.</td>
</tr>
<tr>
<td>Transfer of Unobligated Balances From an Expired TAS to an Unexpired TAS</td>
<td>Using transfer authority that was enacted before the current-year, agencies can transfer unobligated prior-year balances from an expired TAS to an unexpired TAS.</td>
</tr>
<tr>
<td>Transfer of Unobligated Balances From an Unexpired TAS to an Expired TAS</td>
<td>Agencies use this Transfer type to transfer amounts of unobligated prior-year balances transferred from an unexpired TAS to an expired TAS pursuant to specific statutory authority (for example, foreign currency valuations in an expired TAS).</td>
</tr>
<tr>
<td>Transfers of Obligations–Transfer of Unpaid, Undelivered Orders</td>
<td>Used to transfer the amount of goods/services ordered and obligated from one TAS that have not been received and not prepaid or advanced at the time of the Transfer. These Transfers are not common. Agencies may want to confer with an OMB representative.</td>
</tr>
</tbody>
</table>
Appendix 10

<table>
<thead>
<tr>
<th>Transfer Type</th>
<th>Nature of Transfer</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transfers of Obligations—Transfer of Unpaid, Delivered Orders</td>
<td>Agencies use this Transfer type to transfer the amount accrued or due for: services performed by employees, contractors, vendors, carriers, grantees, lessors, and other government funds; goods and tangible property received; and programs for which no current service performance is required, such as annuities, insurance claims, benefit payments, or loans. These Transfers may occur as part of agency reorganization. Agencies may want to confer with their OMB representatives when proposing this Transfer type.</td>
</tr>
<tr>
<td>Transfer of Obligations—Unpaid, Unfilled Customer Orders</td>
<td>Agencies use this Transfer type to transfer the amount of unfilled customer orders from one TAS to another. Do not use this Transfer type if orders were prepaid or advanced at the time of the Transfer. These Transfers may occur as part of agency reorganization. Agencies may want to confer with their OMB representatives when proposing this Transfer type.</td>
</tr>
</tbody>
</table>

10.1.1.3—Reappropriation Transfers

Reappropriation Transfers move unobligated balances of budget authority that have expired to new budget authority available for obligation. If the Transfer authority is enacted after the law that provided the budget authority and the Transfer occurs in the year the Transfer authority is enacted, then the extension of availability for expired funds is treated as a reappropriation. The transferring TAS will record this Transfer using USSGL account 3106, "Unexpended Appropriations—Adjustments."

10.1.2—Expenditure Transfers

As noted previously, two groups of non-exchange expenditure Transfers are addressed in this section. Expenditure Transfers, which are always executed using IPAC, result in an obligation and disbursement by the ordering agency and a collection by the performing agency. A payment to liquidate an obligation to another agency (or a different component of an agency) is considered an expenditure Transfer. Expenditure Transfers may be recorded as an obligation on the SF 133. Payment of interest on capital investment to the Treasury General Fund is also an expenditure Transfer. For non-exchange Transfers between TAS in the same or different fund group, the receiver will record USSGL 575000, “Expenditure Financing Sources-Transfers-In” and the transferor will record USSGL 576000, “Expenditure Financing Sources-Transfers-Out.”

As with non-expenditure Transfers, a receivable/payable relationship may be established to transfer the budget authority initially. The actual funds will be transferred later once they become available. In establishing the receivable/payable, the transferring TAS will record the anticipated Transfer amount in USSGL account 215500, "Expenditure Transfers Payable.” The receiving TAS must record the same amount in USSGL account 133500, "Expenditure Transfers Receivable.”

10.1.2.1—Non-exchange Transfers Between TAS in the Same Fund Group

When authorized by legislation, non-exchange Transfers between TAS in the same fund group may be treated as expenditure Transfers (see Table 25). Such Transfers represent a special financial relationship between the TAS. These Transfers may involve invested or non-invested balances. The Transfers are recorded as outlays with movement of expenditure financing sources.
Table 25: Non-exchange Transfers between TAS in the Same Fund

<table>
<thead>
<tr>
<th>Transfer Type</th>
<th>Nature of Transfer</th>
</tr>
</thead>
<tbody>
<tr>
<td>Non-exchange Transfer of Non-invested Balances Between TAS in the Same Fund Group</td>
<td>Based on current or prior statutory authorization, a TAS in one fund group may execute a non-exchange Transfer of budgetary resources to another TAS in the same fund group.</td>
</tr>
<tr>
<td>Non-exchange Transfer of Invested Balances Between TAS in the Same Fund Group</td>
<td>When invested balances are involved in the Transfer, the funds remain invested, consistent with cash management principles, until needed to liquidate obligations by the receiving TAS. These Transfers involve establishing a receivable/payable relationship that is liquidated by a subsequent funds Transfer.</td>
</tr>
</tbody>
</table>

10.1.2.2—Non-exchange Transfers Between TAS in Different Fund Groups

All Transfers between a TAS in the federal fund group and the trust fund group are defined as expenditure Transfers (see Table 26). Non-exchange transactions between fund groups may represent a special financing relationship between TAS. They also include any other authorized transaction that would be considered a non-expenditure Transfer, if it occurred between TAS in the same fund group. These Transfers may involve invested or non-invested balances. The Transfers are recorded as delivered orders with movement of expenditure financing sources.

Table 26: Non-exchange Transfers between TAS in Different Fund Groups

<table>
<thead>
<tr>
<th>Transfer Type</th>
<th>Nature of Transfer</th>
</tr>
</thead>
<tbody>
<tr>
<td>Non-exchange Transfer of Non-invested Balances Between a Federal Fund and a Trust Fund</td>
<td>Based on current or prior statutory authorization, a non-exchange Transfer of budgetary resources may be executed between a TAS in the trust fund group and a TAS in the federal fund group.</td>
</tr>
<tr>
<td>Non-exchange Transfer of Invested Balances Between a Trust Fund and a Federal Fund</td>
<td>When invested balances are involved in the Transfer, the funds remain invested, consistent with cash management principles, until needed to liquidate obligations by the receiving TAS. These Transfers involve establishing a receivable/payable relationship that is liquidated by a subsequent funds Transfer. If the expenditure Transfer receivable is not obligated before its expiration, the unobligated balance will be returned to the transferring TAS. This return is not executed via a non-expenditure Transfer.</td>
</tr>
</tbody>
</table>

10.1.3—Other/Non-Exchange Transfers (Non-SF 1151)

As noted in the overview of Transfer transactions, there are instances when a non-exchange Transfer is not classified as expenditure or non-expenditure. These Transfers do not result in outlays, are not Transfers between TAS in the federal funds group and TAS in the trust funds group, and are not executed via a SF 1151. Examples of these transactions involve assets, non-budgetary fund balances, and Transfers of the amount of goods or services ordered and obligated in one TAS, which have not been actually or constructively received but have been prepaid or advanced at the time of Transfer, to another TAS. Table 27 presents the different types of other Transfers (non-SF 1151).
<table>
<thead>
<tr>
<th>Transfer Type</th>
<th>Nature of Transfer</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transfer of Appropriated Receipts From an Unavailable Trust or Special Fund</td>
<td>This Transfer reflects the movement of appropriated receipts from an unavailable receipt account to an expenditure account. This is accomplished via a Treasury warrant. The transferring TAS records the Transfer in USSGL account 574500, “Appropriated Earmarked Receipts Transferred-Out,” and the receiving TAS records the Transfer in USSGL account 574000, “Appropriated Earmarked Receipts Transferred-In.”</td>
</tr>
<tr>
<td>Receipt Account</td>
<td>--------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Transfers of Custodial Collections From a General Fund Receipt Account to an</td>
<td>This Transfer represents the movement of custodial collections from a General Fund Receipt Account to a special or non-revolving trust fund available receipt account consistent with statutory authorization. This is accomplished via the Statement of Transactions (224). The transferring TAS will record the Transfer under USSGL account 599800, “Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury.” The receiving TAS will record the Transfer in USSGL account 599700, “Financing Sources Transferred In From Custodial Statement Collections.”</td>
</tr>
<tr>
<td>Available Receipt Account</td>
<td>--------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Transfers of Obligations–Prepaid, Advanced, Undelivered Orders</td>
<td>Agencies use this Transfer type to Transfer the amount of goods or services ordered and obligated in one TAS, which have not been actually or constructively received but have been prepaid or advanced at the time of Transfer, to or from another TAS. This includes amounts specified in other contracts or agreements such as grants, program subsidies, undisbursed loans, and claims, for which an advance or prepayment has occurred. The transferring TAS will record this Transfer in USSGL account 573000, “Financing Sources Transferred Out Without Reimbursement,” and the receiving TAS will use USSGL account 572000, “Financing Sources Transferred In Without Reimbursement.”</td>
</tr>
<tr>
<td>Transfers of Non-budgetary Fund Balances and Non-budgetary or Non-federal</td>
<td>This Transfer type includes the Transfer of non-budgetary fund balances without reimbursement. Transfers of non-budgetary or non-federal receivables to another federal entity or TAS without reimbursement covers accounts receivable, receivables for Transfers of currently invested balances, and expenditure Transfers receivable. For these Transfers, the transferring entity or TAS will record the Transfer to USSGL account 577600, “Non-budgetary Financing Sources Transferred-Out.” The receiving TAS will record the Transfer to USSGL account 577500, “Non-budgetary Financing Sources Transferred-In.”</td>
</tr>
<tr>
<td>Receivables</td>
<td>--------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Inventory and General Property, Plant, and Equipment (PP&amp;E)</td>
<td>Agencies use this Transfer type for Transfer of inventory items and general PP&amp;E to other federal entities without reimbursement. Adjustments are made to associated USSGL asset accounts. These Transfers use USSGL accounts 573000/572000.</td>
</tr>
</tbody>
</table>
### Appendix 10

<table>
<thead>
<tr>
<th>Transfer Type</th>
<th>Nature of Transfer</th>
</tr>
</thead>
<tbody>
<tr>
<td>Commodity</td>
<td>Agencies use this Transfer type for Transfer of a commodity to another federal agency. The carrying amount of the commodity held for other purposes is reported as an expense and removed from the commodity's asset account. These Transfers use USSGL accounts 573000/572000.</td>
</tr>
<tr>
<td>Investments</td>
<td>Agencies use this Transfer type for the Transfer of Investments to other federal entities without reimbursement. Adjustments are made to associated USSGL asset accounts. These Transfers use USSGL accounts 573000/572000.</td>
</tr>
</tbody>
</table>

10.2—Roles and Responsibilities

The transferring agency (or TAS) initiates the Transfer of resources and the receiving agency (or TAS) receives the resources. Unlike Fiduciary transactions, these transactions do not have an authoritative source or specific agencies that determine proper balances and accounting methods. Therefore, trading partners must determine transaction types, establish appropriate accounting data, and communicate with each other to confirm proper account postings and eliminations. The transferring agency must confirm that the Transfer is consistent with statutory authority, identify the proper accounting treatment, and communicate with the receiving agency with respect to these matters. The receiving agency must promptly confirm acceptance of the proposed accounting treatment and must clearly communicate disagreements or issues with the proposed treatment. Prompt communication will ensure consistent accounting treatment by both trading partners, to the extent possible, and the efficient posting of transactions within the same accounting period. Agencies must be sure to use their own agency identifier when recording transactions. In addition, the transferring agency and the receiving agency must confirm that a reciprocal transaction is recorded for all Transfer-out and Transfer-in activity. Table 28 presents the specific responsibilities of trading partners with respect to Transfers.
Table 28: Transfer Responsibilities

<table>
<thead>
<tr>
<th>Agency</th>
<th>Role</th>
<th>Responsibility</th>
</tr>
</thead>
<tbody>
<tr>
<td>Agency 1</td>
<td>Transferring Agency</td>
<td>Analyzes statutory authority for Transfer.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Selects Transfer type consistent with statutory authority.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Defines appropriate accounting treatment of the Transfer for both trading partners;</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Identifies eliminating USSGL account entries.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Communicates, identifies, and resolves disagreements or issues over accounting treatment and period for posting.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Provides quarterly IGT data.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Documents differences with trading partners and, if material, submits them for dispute resolution, as appropriate.</td>
</tr>
<tr>
<td>Agency 2</td>
<td>Receiving Agency</td>
<td>Communicates, identifies, and resolves disagreements or issues over accounting treatment and period for posting.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Monitors Transfer differences with trading partners;</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Facilitates remediation, where necessary;</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Provides quarterly IGT;</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Documents differences with trading partners and, if material, submits them for dispute resolution, as appropriate.</td>
</tr>
</tbody>
</table>

10.3—Business Rules for Transfers

The following key laws and policy sources govern the financial management of IGT Transfers:

- **TFM Volume I, Part 2, Chapter 2000**, “Warrant and Non-expenditure Transfer (NET) Transactions,” revised March 2012, describes the forms and procedures used to record warrant transactions and contains information about using CARS (formerly the Governmentwide Accounting System) to process non-expenditure Transfers and retrieve processed warrant transactions.
- **OMB Circular No. A-11**, “Preparation, Submission and Execution of the Budget,” provides guidance on the apportionment, reapportionment, rescission and cancellation of funds.
- **OMB Circular No. A-136**, “Financial Reporting Requirements,” establishes a central point of reference for all federal financial reporting guidance for executive branch departments, agencies, and entities required to submit audited financial statements, interim financial statements, and Performance and Accountability Reports.
- Fiscal Service USSGL Implementation Guidance.
- TFM bulletin, Year-end Closing, provides agencies with the procedures for preparing year-end closing reports and other financial reports.
- **TFM Volume I, Part 2, Chapter 3300**, “Statement of Transactions (224) Reporting by Agencies for Which the Treasury Disburses,” and Part 6, Chapter 4000, “Intragovernmental Payment and Collection (IPAC) System,” provide guidance pertaining to expenditure transactions between appropriation, fund, and receipt accounts.
- **USSGL**, “U.S. Standard General Ledger (USSGL),” as updated, provides a uniform Chart of Accounts and technical guidance to be used in standardizing federal agency accounting.

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4 Refer to the current fiscal year TFM Bulletin Year-end Closing procedures.
10.3.1—Rules for Non-expenditure Transfers

The transferring TAS must record a non-expenditure Transfer as a decrease in budget authority, unobligated balances, or unpaid obligated balances. The gaining TAS must record the non-expenditure Transfer as an increase in budgetary authority, unobligated balances, or unpaid obligated balances. For non-expenditure Transfers to General Fund Receipt Accounts, there is no budgetary effect on General Fund Receipt Accounts. An agency must not record a non-expenditure Transfer as an obligation, an outlay, an offsetting collection, or an offsetting receipt. Whether or not the non-expenditure Transfer is recorded as a change in budget authority or unobligated balances depends on the circumstances.

Federal agencies must use the CARS application to process non-expenditure Transfers. CARS provides a mechanism for agencies to submit and retrieve non-expenditure authorization documents. Non-expenditure Transfers are governed by statutory authority and initiated by the Transfer-From TAS. The Transfer-From TAS must define the nature of the Transfer based on its statutory authority, must include a reference to the legislation that governs the Transfer, and must communicate with the Transfer-To TAS to confirm consistent reporting in USSGL accounts. The Transfer-From TAS must determine the source of funds being transferred and must include the USSGL proprietary account in the non-expenditure Transfer request. Note that not all non-expenditure Transfers move balances from one agency to another. Also, in the case of capital transfers, balances move from an agency TAS to a General Fund Receipt Account with the same agency identifier.

The Transfer-From TAS must establish procedures to confirm that Transfers are acknowledged and recorded by the Transfer-To TAS within the same accounting month. The Transfer-To TAS must record a USSGL proprietary account that corresponds to the account used by the Transfer-From TAS. Trading partners must resolve intragovernmental disputes as delineated in subsection 2.3.2.

10.3.2—Rules for Expenditure Transfers

The transferring TAS must record an expenditure Transfer as an obligation (against new budget authority or unobligated balances) and as an outlay. The receiving TAS must record an expenditure Transfer as an offsetting collection or offsetting receipt. If the receiving TAS is a General Fund appropriation account or a revolving fund account (including a trust revolving fund), the agency credits the amount as an offsetting collection to the appropriation or revolving fund account. If the receiving TAS is a special fund or trust fund account, the agency credits the amount as an offsetting receipt to a receipt account of the fund. Agencies must use IPAC to process expenditure Transfers.

IPAC enables agencies to exchange accounting information and to Transfer funds for various interagency transaction types (Buy/Sell, Fiduciary, and other miscellaneous payment and collection transactions). The use of IPAC is addressed in Section 9.

It is critical that the account balances reported in the confirmation process equal the amounts reported in the agency’s audited financial statements and in the Closing Package submission to Fiscal Service.

10.3.3—Eliminating USSGL Accounts

TFM Volume I, Part 2, Chapter 4700, Appendix 7, presents the USSGL accounts that trading partners must use for proper elimination of financial transactions during reporting. For Transfers, the trading partners are defined as:

- **Transferring Entity or TAS (Transferor).** This entity or TAS is the authoritative source, meaning that the amounts posted by the Transferee in the eliminating accounts must equal those balances posted by the Transferor.
- **Receiving Entity or TAS (Transferee).** This entity or TAS receives a Transfer from the Transferor. Balances posted by this entity or TAS in the eliminating accounts must equal those balances posted by the Transferor.

10.3.4—Common Errors for Transfer Transactions

Table 29 presents the common errors trading partners may make when posting the accounting treatment for Transfer transactions and the solutions agencies can use to correct the errors.
Appendix 10

Table 29: Common Errors for Transfer Transactions

<table>
<thead>
<tr>
<th>Error Type</th>
<th>Description</th>
<th>Solution</th>
</tr>
</thead>
<tbody>
<tr>
<td>Agency Accounting Error</td>
<td>Improper use of trading partner agency identifier 099, General Fund, for capital transfers. The error results in accounting differences. Each department has a miscellaneous receipts account. Capital transfers are to be made to the departmental account. The departmental account is cleared as part of the year-end closing process.</td>
<td>Agencies must use their agency identifier for capital transfers to prevent accounting errors. Do not use trading partner agency identifier 099.</td>
</tr>
<tr>
<td>Timing Difference</td>
<td>Agencies do not always record offsetting transactions within the same FY. For example, the transferring TAS records the Transfer-out transaction in fiscal 2015 and the receiving TAS records the Transfer-In transaction in fiscal 2016.</td>
<td>The transferring TAS and the receiving TAS must confirm consistent accounting treatment for each transaction and, to the extent possible, must record transactions within the same accounting period. They must communicate disagreements and issues with the accounting treatment and must reconcile them within the same FY.</td>
</tr>
<tr>
<td>Non-reporters</td>
<td>Legislative and judicial branch agencies do not report their Transfer activity to Fiscal Service. Agencies that report Transfers using trading partner agency identifiers for these agencies will always produce differences.</td>
<td>Agencies should provide supporting documentation to Fiscal Service of the transaction to support Fiscal Service posting of a top-level journal voucher for non-reporting trading partners.</td>
</tr>
</tbody>
</table>

10.3.5—Transfer Reconciliation Procedures

Differences may occur between trading partners in reporting the same Transfer transaction. These differences may be due to clerical error, miscommunication, or other factors. The differences that result may adversely affect the governmentwide financial report and must be reconciled and resolved promptly.

In addition to the IGT reconciliation procedures, trading partners must define and perform specific reconciliations for Transfer transactions. They should document these reconciliations and incorporate them into management’s existing OMB Circular No. A-123, “Management’s Responsibility for Enterprise Risk Management and Internal Control,” Appendix A, procedures. Both the transferring agency and the receiving agency must review available reports on differences, communicate with their trading partner to identify the cause of the difference, and agree on the appropriate resolution. If trading partners cannot agree, they must promptly pursue dispute resolution. Once a final decision is reached on the appropriate resolution, the trading partners must update their financial records as needed to reflect the decision.

As part of the reconciliation process, agencies must utilize GTAS. The GTAS Super Master Account File (SMAF) report provides agencies with information related to transaction activity at each TAS level. Agencies must use the SMAF Report to reconcile and validate their data.
Appendix 10

Attachment (1): Intragovernmental Dispute Resolution Request Form

<table>
<thead>
<tr>
<th>Part I: Dispute Resolution Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>Agency Initiated</td>
</tr>
<tr>
<td>Fiscal Service Initiated</td>
</tr>
</tbody>
</table>

| Section A: Agency Information     |
| Agency One:                       |
| Contact Name:                     |
| Title:                            |
| Email Address:                    |
| Phone Number:                     |

| Section B: Total Difference Amount|
| The total difference amount affecting both agencies. (attach any additional information) |

| Section C: Affected Reciprocal Categories and USSGL Accounts |
| (attach any additional information) |

| Section D: Difference Duration |
| Time period from when the difference was first developed. (attach any additional information) |

| Section E: Difference Explanation |
| Why the difference occurs and what has been done in attempt to reconcile? (attach any additional information) |
Appendix 10

Section F: Any Additional Supporting Documentation Attached

☐ Section A Additional Information Attachment
☐ Section B Additional Information Attachment
☐ Section C Additional Information Attachment
☐ Section D Additional Information Attachment
☐ Section E Additional Information Attachment
☐ Material Difference Report
☐ Targeted Difference Report
☐ Auditor’s Documentation
☐ Correspondence between agencies (emails, meeting minutes, etc.)
☐ Authoritative Reference
☐ Other

Section G: Certification

Signature confirms that no IPAC chargebacks, rejections or new transactions were created to solve this dispute outside of the business rules.

I certify that this written submission and supporting documentation are, to the best of my knowledge, complete and accurate.

Signature, Chief Financial Officer or Designee ___________________________ Title ___________________________ Date ___________________________

Part II Dispute Decision

FOR DEPARTMENT OF THE TREASURY, FISCAL SERVICE USE ONLY

ACCEPTED TO DISPUTE RESOLUTION PROCESS: ☐
REJECTED FROM DISPUTE RESOLUTION PROCESS: ☐

DISPUTE RESOLUTION CASE NUMBER: ___________________________

I certify that the submitted difference is accepted into the Dispute Resolution Process.

Fiscal Service Representative ___________________________ Date ___________________________

Signature ___________________________ Print Name ___________________________