

## Final Department of Commerce FY 2008/2009 Financial Statements Guidance HFM Data Submissions/Reports

### I. Purpose

This guidance applies to the Department of Commerce (Department) reporting entities' (hereinafter referred to as bureaus) preparation and loading or entering of the following into the Hyperion Financial Management system (HFM) <https://hfmocs.doc.gov> for completion of the Department's financial statements/notes to the financial statements (footnotes)/Required Supplementary Information (RSI) / Closing Package reclassified financial statements, notes, and other data/Federal Agencies' Centralized Trial Balance System I (FACTS I) Adjusted Trial Balances (ATBs)/Intragovernmental Reconciliations/Erroneous Payments Data:

- a) Expanded Trial Balances (ETBs) - bureaus load data, via text files, into HFM
- b) Supplemental data submissions for 1) Balance Sheet Split SGL Accounts; 2) Statement of Changes in Net Position Split SGL Accounts; 3) Statement of Financing Supplemental Data Accounts - bureaus load data, via text files or enter data, via Forms (Statement of Financing accounts), into HFM
- c) Supplemental – non Standard General Ledger (SGL) footnote and Closing Package Notes/Other Data, including Closing Package Notes/Other Data text - bureaus enter data/text, via Forms, into HFM
- d) Supplemental (non-SGL) other quarterly requirements data: Department of Labor confirmation, Office of Personnel Management confirmation, SF 133s (report on budget execution and budgetary resources), and Erroneous Payments Data – bureaus enter data, via Forms, into HFM
- e) Journal Entries – Office of Financial Management (OFM) enters data, via Journals module, into HFM

Detailed guidance for the Closing Package Notes/Other Data submission requirements is provided in Section VIII and Exhibit 5 Part B. Please refer to FY 2008/2009 Financial Statements Guidance Attachment G, *FACTS I/Closing Package* for the manual data submission requirements.

### II. HFM Entities

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

- Bureau Entity (where all of the below entities get consolidated into)
- Applicable Treasury Appropriation/Fund Groups (per the Department's Master Appropriation File)

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

Bureaus are responsible for notifying the appropriate OFPA Bureau Liaison, and Financial Statements Team Leader of the need to **ADD all** new fund groups (TAFS)/entities to HFM. Notification should be in the form of an e-mail, and must be accompanied by the following information:

- Treasury Appropriation/Fund Group (TAFS), and HFM Fund Code (if applicable – **currently only applies to NOAA and BIS**)
- Fund effective date
- Name of Fund
- Type of Fund (see Attachment G, Exhibit 1, page G-8)
- Budget Sub-Function (BSF) Code (see Attachment G, Exhibit 1, page G-8)
- Reason for addition
- Bureau Goal
- Designate if a parent or child entity, if applicable

- Earmarked or Non-Earmarked Rationale (**bureaus must supply written responses to the 3 FASAB Earmarked Fund Criteria – see excerpt below**)

The Federal Accounting Standards Advisory Board (FASAB) Statement of Federal Financial Accounting Standards (SFFAS) 27, Identifying and Reporting Earmarked Funds, paragraph 11, asserts that a fund should be designated earmarked when all 3 of the following criteria are met:

1. A statute committing the Federal Government to use specifically identified revenues and other financing sources only for designated activities, benefits and purposes;
2. Explicit authority for the earmarked fund to retain revenues and other financing sources not used in the current period for future use to finance the designated activities, benefits, or purposes; and
3. A requirement to account for and report on the receipt, use and retention of the revenues and other financing sources that distinguishes the earmarked fund from the Government's general revenues.

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

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

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

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

**Bureaus should note:** 1. Bureaus are still required to include any Fund addition/retirement (deletions) in bureau's Annual Master Appropriation File (MAF – see Attachment G) data call response; and 2. Quarterly Finance Manager, and CFO certification of Fund additions/retirements (deletions) is required, and is a sign-off item on the Bureau CFO Review Procedures Checklist (see manual template).

See **Exhibit 1** for HFM entities as of February 2008, and for a summary of entity changes.

### III. HFM Categories and Periods

The following categories have been or will be established applicable to FY 2008 and FY 2009:

#### Categories:

POSTCLOSE\_FY2007 (these will be the beginning balances for FY 2008)  
 PRECLOSE\_FY2008

POSTCLOSE\_FY2008 (these will be the beginning balances for FY 2009)  
 PRECLOSE\_FY2009  
 POSTCLOSE\_FY2009 (these will be the beginning balances for FY 2010)

For each category, quarters one, two, three, and four have been or will be established as the periods.

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

The HFM SGL accounts are used to produce the financial statements, footnotes, ATBs, Closing Package Statements and Notes.

The HFM major SGL accounts begin with the four-digit SGL account, plus, three digit place holders for attributes needed to produce the financial statements or ATBs. The dollar sign (\$) is used as the place holder.

See **Exhibit 2** for the HFM major SGL accounts for FY 2008/2009, including descriptions of the attributes included in the major SGL accounts. **Exhibit 2** also contains a summary of changes to HFM major SGL accounts. Example: 1010\$\$\$ (Fund Balance with Treasury)

#### **Dimensions in HFM**

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

The 8 predefined dimensions are as follows:

- **Scenario** (PreClose/PostClose),
- **Year** (Fiscal Year – Years 2000 to 2029)
- **Period** (Quarters)
- **View** (Periodic, YTD)
- **Entity** (13 Entities and Individual Bureaus)
- **Value** (Entity Cur Total-Default, Entity Cur Adjs –Journal Entry view, Entity Currency)
- **Account** (Trial Balances, Statements, Footnotes, etc.), InterCompany Partner (ICP)- Intragovernmental/Intra-Commerce trading partners.
- **ICP** (Intragovernmental, Intracommerce)

The remaining 4 customized dimensions are:

- **Custom 1** (Forms, Load and Adjustments)
- **Custom 2** (Bureau goals)
- **Custom 3** (Earmark Funds)
- **Custom 4** (Not currently being used).

The Point of View bar (POV) allows bureaus to determine the format of the data being viewed.

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

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

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

- **Balance Sheet Split SGL Accounts (Supplemental Data Submission)** – SGL accounts that may

crosswalk to more than one financial statement line item

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

Non-SGL Chart of Accounts for the following categories are not listed in Sections VII and VIII:

- Accounts for Supplemental (Non-SGL) Footnote Data (Data is Entered, via Forms, into HFM)
- Accounts for Supplemental (Non-SGL) Closing Package Notes/Other Data (Data and Text are Entered, via Forms, into HFM)
- Accounts for Supplemental (Non-SGL) Other Quarterly Reporting Requirements (DOL and OPM Confirmations, SF 133s data, and Erroneous Payments Data (data is Entered via Forms, into HFM)

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

- Balance Sheet
- Statement of Net Cost
- Statement of Changes in Net Position
- Statement of Budgetary Resources
- Statement of Custodial Activity

Each financial statement line account has two sub-accounts: a) XXXX\_I (For on top adjustments via Journal entries) and b) XXXX\_S (for the Treasury crosswalk formulas roll ups). OFM prepares journal entries on behalf of the bureaus.

## VI. Bureau ETBs Submissions

Bureaus are required to prepare quarterly preclose ETBs and year-end postclose ETBs in a .dat file format, and load the file into HFM via HAL (Hyperion Application Link). Bureau representatives will “consolidate” the data or OFM will “consolidate” upon request. Bureaus will print and verify the HFM data and reports.

The ETBs consist of the following dimensions in columns and all other dimensions are defined in the first sections for each transaction:

- HFM Entity (e.g., USPTO Fund Group 1006 = 56\_00\_1006)
- HFM SGL Account Number (e.g. 2110F\$A)
- ICP (e.g. 03)
- Custom 2 (e.g. [None] or [BG12])
- Custom 3 (e.g.[None] or [Earmark])
- Dollar amount (e.g. -124743.56)

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

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

- 1) Save the ETBs text file (DAT format) that you are going to load on your **C drive**
- 2) Log on to HFM click on Bureau\_Workspace
- 3) Choose “HFM Load”
- 4) Click on “Add”, then select the ETBs file from your C drive. (Reminder: ETBs are stored in DAT file format. You may need to change the file type to “All Files” (\*.\*) in order to see the file name. Then, the system will automatically prompt you back to the “Load Data” screen.
- 5) Then, click “OK” and wait for the system to load the file
- 6) After the system completes loading, a pop up page will appear to show either the error in the file or that the page loaded successfully.
- 7) Once the ETBs file is successfully uploaded, the consolidation process may begin.

#### **Instruction for Consolidation:**

Each bureau user has been given the right to perform “consolidation” during the window open period.

- 1) Select Grid “Consol 13 entities” in the Bureau Workspace.
- 2) Highlight the proper period and entity (for example, under Q1 FY07 column, select “54\_00”)
- 3) Go to the top of the screen and select “Action”
- 4) Select “Consolidate” from the drop down menu, a pop up window will appear showing the consolidation status.
- 5) The consolidation status pop up window will automatically disappear when consolidation is completed.

#### **VII. Bureau Supplemental Data Submissions to Load into HFM**

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

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

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

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

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

When a bureau has an account balance(s) for certain Balance Sheet “split” SGL accounts (SGL accounts that may crosswalk to more than one financial statement line item, e.g., SGL account number 1340 [Interest Receivable] may crosswalk to the Accounts Receivable, Loans Receivable, and/or Investments line), the bureau is required to submit a supplemental data submission. This submission provides a breakdown of the financial statement line item(s) that the SGL accounts crosswalk. **(In addition to preclose submissions, year-end PostClose submissions are required.)**

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

<b>Aggregated (Bureau Level) SGL Account Number</b>	<b>Supplemental Data Accounts</b>	<b>HFM Major SGL Account Numbers Included</b>
1340 - Interest Receivable	1340IGInv 1340IGAr 1340IGLoan	1340F\$\$, 1340F\$A, 1340C\$\$, 1340C\$A
	1340PubInv 1340PubAr 1340PubLoan 1340PubNotes	1340N\$\$, 1340N\$A
1349 – Allowance for Loss on Interest Receivable	1349IGInv 1349IGAr 1349IGLoan	1349N\$\$, 1349N\$A
	1349PubInv 1349PubAr 1349PubLoan 1349PubNotes	1349N\$\$, 1349N\$A 1349C\$\$, 1349C\$A
1350 – Loans Receivable	1350PubLoan 1350PubNotes	1350N\$\$
1359 – Allow. for Loss on Loans Receivable	1359PubLoan 1359PubNotes	1359N\$\$
1360 – Penalties, Fines and Administrative Fees Receivable	1360IGAr 1360IGLoan	1360F\$\$, 1360F\$A, 1360C\$\$, 1360C\$A
	1360PubAr 1360PubLoan	1360N\$\$, 1360N\$A
1369 – Allowance for Loss on Penalties, Fines and Administrative Fees Receivable	1369IGAr 1369IGLoan	1369F\$\$, 1369F\$A, 1369C\$\$, 1369C\$A
	1369PubAr 1369PubLoan	1369N\$\$, 1369N\$A
2140 – Accrued Interest Payable	2140IGAp 2140IGDebt	2140F\$\$, 2140C\$\$
	2140PUBAP 2140PUBDEBT	2140N\$\$
2190 – Other Accrued liabilities	2190PubOther 2190PubAccrGrnt	2190N\$\$

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

For example: Let’s assume that SGL 1340F\$\$ [20] has a balance of \$50,000 and 1340F\$A[20] has a balance of \$70,000 for a total aggregated (bureau level) account number 1340 – Intragovernmental of \$120,000. If \$30,000 of this balance represents Interest Receivable related to Accounts Receivable, and \$90,000 of this balance represents Interest Receivable related to Loans Receivable then the bureau’s data submission would show the following HFM supplemental data accounts/balances:

1340IGAr [20]	\$30,000
1340IGLoan [20]	\$90,000

## 2. Statement of Changes in Net Position Split SGL Accounts:

When a bureau has an account balance(s) for certain Statement of Changes in Net Position “split” SGL accounts (SGL accounts that may crosswalk to more than one financial statement line item, e.g., SGL account number 5790 [Other Financing Sources] may crosswalk to the Other Adjustments, Other Budgetary Financing Sources, Other, the bureau is required to submit a supplemental data submission. This submission provides a breakdown of the financial statement line item(s) that the SGL accounts crosswalk.

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

<b>Aggregated (Bureau Level) SGL Account Number</b>	<b>Supplemental Data Accounts</b>	<b>HFM Major SGL Account Numbers Included</b>
5790 – Other Financing Sources	5790Adj 5790Budg 5790NBDwnSbRest 5790NBudOther	5790F\$\$
5900 – Other Revenue	5900BudgFftcash 5900NBudFftpro 5900NBudNonex 5900BudgT	5900NTA, 5900FTA, 5900CTA
5909 – Contra Revenue for Other Revenue	5909BudgFftcash 5909NBudFftpro 5909BudNonex 5909BudgT	5909NTA, 5909FTA, 5909CTA
7110 – Gains on Disposition of Assets	7110Bud 7110NBud	7110NT\$
7111 – Gains on Disposition of Investments	7111Budg 7111NBud	7111NT\$, 7111FT\$, 7111CT\$
7112 – Gains on Disposition of Borrowings	7112Bud 7112NBud	7112NT\$, 7112FT\$, 7112CT\$
7180 – Unrealized Gains - Investments	7180Bud 7180NBud	7180NT\$, 7180FT\$, 7180CT\$
7190 – Other Gains	7190Bud 7190NBud	7190NT\$, 7190FT\$, 7190CT\$
7210 – Losses on Disposition of Assets	7210Bud 7210NBud	7210NT\$, 7210FT\$, 7210CT\$
7211 – Losses on Disposition of Investments	7211Bud 7211NBud	7211NT\$, 7211FT\$, 7211CT\$
7212 – Losses on Disposition of Borrowings	7212Bud 7212NBud	7212NT\$, 7212FT\$, 7212CT\$
7280 – Unrealized Losses - Investments	7280Bud 7280NBud	7280NT\$, 7280FT\$, 7280CT\$
7290 – Unrealized Losses - Investments	7290Bud 7290NBud	7290NT\$, 7290FT\$, 7290CT\$
7500 – Distribution of Income - Dividend	7500Bud 7500NBud	7500NT\$, 7500FT\$

### VIII. Bureau Entering of Supplemental Data into HFM via Form

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

#### A. Reconciliation of Net Cost of Operations (proprietary) to Budget Supplemental Data Accounts (Enter Data into HFM via Forms)

When a bureau has an account balance(s) for certain Reconciliation of Net Cost of Operations (proprietary) to Budget “supplemental data” accounts (SGL accounts that may require additional breakdown(s) for Reconciliation of Net Cost of Operations (proprietary) to Budget line item(s), e.g., SGL account number 1310 [Accounts Receivable] may require additional breakdown for the calculation of the vendor overpayment collected during the reporting period to 13A\_1310Venopay [Vendor Overpayment Collected]), the bureau is required to submit a supplemental data submission. Bureaus will input the Reconciliation of Net Cost of Operations (proprietary) to Budget supplemental data using Forms.

**Bureaus are required to enter supplemental data, as applicable, into Forms for the following aggregated (bureau level) Reconciliation of Net Cost of Operations (proprietary) to Budget supplemental data:**

<b>Line</b>	<b>Supplemental Data Accounts</b>	<b>Aggregated (Bureau Level) SGL Account Number</b>	<b>HFM Major SGL Account Numbers Included</b>
4-Offsetting Receipts	4OffsetReceipts	Offsetting Receipts	<b>OFM USE ONLY</b>
13A –Vendor Overpayment	13A_1310Venopay	Vendor Overpayments	1310F\$\$, 1310F\$A, 1310C\$\$, 1310C\$A, 1310N\$\$, 1310N\$A
13C – Other	13C_6800CredRef	6800 -Credit Reform Loans (Credit account balance)	6800N\$\$ 6800F\$\$ 6800C\$\$
	13C_2190NAftSNC	2190-Other Accrued Liability	2190N\$\$, 2190F\$\$, 2190C\$\$ <b>NOAA and ELGP USE ONLY</b>
14A –Credit Program Collections That Increase Liabilities for Loan Guarantees or Allowances for Subsidy	14A_4260CredRef	4260- Actual Collections of “governmental-type” Fees (Credit Reform Financing Funds only)	4260\$\$\$
	14A_4261CredRef	4261- Actual Collections of Business-Type Fees (Credit Reform Financing Funds only)	4261\$\$\$
	14A_4262CredRef	4262- Actual Collections of Loan Principal (Credit Reform Financing Funds only)	4262\$\$\$
	14A_4263CredRef	4263- Actual Collections of Rent (Credit Reform Financing Funds only)	4263\$\$\$

<b>Line</b>	<b>Supplemental Data Accounts</b>	<b>Aggregated (Bureau Level) SGL Account Number</b>	<b>HFM Major SGL Account Numbers Included</b>
	14A_4264CredRef	4264-Actual Collection of Loan Interest (Credit Reform Financing Funds Only)	4264\$\$\$
	14A_4265CredRef	4265- Actual Collections From Sale of Foreclosed Property (Credit Reform Financing Funds only)	4265\$\$\$
	14A_4266CredRef	4266- Other Actual Business-Type Collections From Non-Federal Sources (Credit Reform Financing Funds only)	4266\$\$\$
	14A_4267CredRef	4267- Other Actual “Governmental-type” Collection From Non-Federal Sources (Credit Reform Financing Funds only)	4267\$\$\$
	14A_4271CredRef	4271- Actual Program Fund Subsidy Collected (Credit Reform Financing Funds only)	4271\$\$\$
	14A_4273CredRef	4273- Interest Collected From Treasury (Credit Reform Financing Funds Only)	4273\$\$\$
	14A_4275CredRef	4275- Actual Collections From Liquidating Fund (Credit Reform Financing Funds only)	4275\$\$\$
	14A_4277CredRef	4277- Other Actual Collections – Federal (Credit Reform Financing Funds only)	4277\$\$\$
	14A_4281CredRef	4281- Actual Program Fund Subsidy Receivable (Credit Reform Financing Funds only)	4281\$\$\$
	14A_4283CredRef	4283-Interest Receivable from Treasury. (Credit Reform Financing Funds only)	4283\$\$\$
	14A_4285CredRef	4285- Receivable From the Liquidating Fund (Credit Reform Financing Funds only)	4285\$\$\$

<b>Line</b>	<b>Supplemental Data Accounts</b>	<b>Aggregated (Bureau Level) SGL Account Number</b>	<b>HFM Major SGL Account Numbers Included</b>
	14A_4286CredRef	4286- Receivable From the Financing Fund (Credit Reform Financing Funds only)	4286\$\$\$
	14A_4287CredRef	4287- Other Federal Receivables (Credit Reform Financing Funds only)	4287\$\$\$
14B-Other	14B_UndepColl	Undeposited Collections	<b>NTIS USE ONLY</b>
	14B_DefCredit	Deferred Credits	<b>NTIS USE ONLY</b>
	14B_LiaDepUndcl	Liabilities for Deposits, Clearing & Undeposited Collections	<b>NTIS USE ONLY</b>
	14BNOAA_SPECFDREVNOT LINE2	NOAA Special Fund revenue accounts included in Line 14B crosswalk that do not relate to Line 2	<b>NOAA USE ONLY</b>
	14B_Eda4262NSNC	4262-Actual Collections of Loan Principal	<b>EDA USE ONLY</b>
15 –Resources That Finance the Acquisition of Assets or Liquidation of Liabilities	15_ResFinAcqLiq	Line 15 – Resources That Finance the Acquisition or Liquidation of Liabilities	Various
16A –Trust Fund Expenditure Financing Sources Transfers In/Out	16A_5750ATrstNC	5750- Expenditure Financing Sources – Transfers-In (Adjustment for trust fund outlays that do not affect net cost only)	5750F\$\$, 5750C\$\$
	16A_5760ATrstNC	5760- Expenditure Financing Sources- Transfers-Out (Adjustment for trust fund outlays that do not affect net cost only)	5760F\$\$, 5760C\$\$
16B – Prior Period Adjustments	16B_7400NoRstat	Do not use adjustment in year of restatement.	7400N\$\$ 7400F\$\$ 7400C\$\$
	16B_7401Rstat	Do not use adjustment in year of restatement	7401N\$\$ 7401F\$\$ 7401C\$\$

Line	Supplemental Data Accounts	Aggregated (Bureau Level) SGL Account Number	HFM Major SGL Account Numbers Included
21 – Upward Downward Reestimate of Credit Subsidy Expense	21A_6199CredRef	6199- Adjustment to Subsidy Expense. (Credit Reform only)	6199N\$\$
	21A_6800CredRef	6800 -Credit Reform Loans (Debit account balance)	6800N\$\$ 6800F\$\$ 6800C\$\$
22 – Downward Reestimates of Credit Subsidy (Expense Only)	22_1310EX	1310 Exchange Excludes accounts receivable related to vendor	1310F\$\$, 1310F\$A, 1310C\$\$, 1310C\$A, 1310N\$\$, 1310N\$A
22 – Increase in Exchange Revenue Receivable from the Public	22_1319EX	1319Exchange	1319F\$\$, 1319F\$A, 1319C\$\$, 1319C\$A, 1319N\$\$, 1319N\$A
	22_1340EX	1340 Exchange	1340F\$\$, 1340F\$A, 1340C\$\$, 1340C\$A, 1340N\$\$, 1340N\$A
	22_1349EX	1349 Exchange	1349F\$\$, 1349F\$A, 1349C\$\$, 1349C\$A, 1349N\$\$, 1349N\$A
23A – Prior Period Adjustments – Not Restated	23A_7400IncLiab	7400- Prior Period Adjustments – Not Restated (Related to an increase in a liability reported in section	7400F\$\$, 7400C\$\$, 7400N\$\$
23B-Various Increases	23B_2190NAftSNC	2190-Other Accrued Liability	2190N\$\$, 2190F\$\$, 2190C\$\$ <b>NOAA and ELGP USE ONLY</b>
26 – Revaluation of Assets or Liabilities	26_5310CredRef	5310 – Credit Reform	5310NXS, 5310NXA 5310NTS, 5310NTA 5310FXS, 5310FXA 5310CXS 5310CXA 5310FTS 5310FTA 5310CTS 5310CTA
	26_7110BrNotRec	7110 – Gains on Disposition of Assets – Other ( Include if a budgetary resource is NOT recognized upon sale or disposition of assets)	7110FX\$, 7110CX\$, 7110NX\$

<b>Line</b>	<b>Supplemental Data Accounts</b>	<b>Aggregated (Bureau Level) SGL Account Number</b>	<b>HFM Major SGL Account Numbers Included</b>
	26_7290RvalAsts	7290- Other Losses (Revaluation of Assets only)	7290FX\$, 7290CX\$, 7290NX\$
27 – Other	27A_6720UncRfAR	6720 – Enter the amount of A/C 6720 that should NOT be included in line 27 of the St of Fin. A/C 6720 is calculated for line 27, and this data account will serve to reduce the amount reported in line 27. Related to uncollectible <i>Credit Reform</i> Receivables.	6720N\$\$ 6720F\$\$ 6720C\$\$
	27B_UndstOfsRec	Undistributed Offsetting Receipts: related to trust funds with exchange revenue	<b>OFM USE ONLY</b>
	27B_6500	6500 Where the reconciliation is necessary	6500N\$\$
	27B_6790VenOPay	6790- Other Expenses Not Requiring Budgetary Resources (Net Credit balance for vendor overpayment receivable)	6790F\$\$, 6790C\$\$, 6790N\$\$
	27B_NOAA8145Prp	Fund Group 8145 Child Allocation account included in NOAA's Net Cost of Operations but not included in Line 1 in the Statement of Financing	Proprietary accounts summary
	27C_6790NOAAIsMalSup	6790- Other Expenses Not Requiring Budgetary Resources	6790F\$\$, 6790C\$\$, 6790N\$\$ <b>NOAA USE ONLY</b>

### **B. Supplemental (Non-SGL) Footnotes Data (Enter Data into HFM via Forms)**

NOTE: Bureau requirements for additional manual footnotes data (Excel spreadsheets) are included in the FY 2008/2009 Financial Statements Guidance Attachment A, *Financial Reporting*. This section is only applicable to HFM footnotes data.

All bureaus will be required to enter data for up to 14 HFM footnote Forms, as applicable. In addition, NOAA is required to enter data into 1 additional footnote Forms, and NTIS is required to enter data into 1 additional

footnote form. Bureau users will “consolidate” the data or OFM will “consolidate” the data upon request. Bureaus will print and verify the HFM footnote reports and confirm to OFM by e-mail when the footnote reports are correct.

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

### **C. Closing Package - Governmentwide Financial Report System (GFRS)**

In accordance with the Closing Package regulations set forth by Treasury and the Government Accountability Office, the Department is required to report year-end financial data through GFRS. All bureaus are required to enter data for certain HFM Closing Package Notes/Other data reports as applicable. Also required is Closing Package text data input into GFRTEXT report. For the **text data input, data should be entered at the TOP BUREAU LEVEL (e.g. 67 00 Ontop).**

See **Exhibit 5** for a complete list of Notes/Other Data.

### **D. Other Quarterly Reporting Requirements (DOL and OPM Confirmations, SBR vs. SF 132s, SBR vs. SF 133s and Erroneous Payments Data)**

All bureaus are required to **enter the following into HFM via Forms**. OFM will “consolidate” the data upon request.

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

Bureaus are required to enter the breakdown for the SGL 6400F\$\$[16] balance into two categories, Federal Employee Compensation Act (FECA) and Unemployment Insurance costs (most bureaus will actually use SGL 6400C\$\$[51\_01] for this expense). Other required confirmation balances will be populated from ETBs. The quarterly actual FECA cost per the OFM Excel spreadsheet for each bureau will be presented in the DOL Confirmation report for bureaus’ reconciliation purposes.

Bureaus should reconcile the following items:

- SGL 6400F\$\$ [16] and/or SGL 6400C\$\$[51\_01] balance in ETBs versus Data entered into DOL Confirmation
- Total for 6400F\$\$ [16] (FECA) and 6850F\$\$ [16] versus Quarterly Actual FECA Cost

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

The required schedule for the DOL confirmation data is:

**DOLQCONF                      DOL Confirmation Report**

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

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

The required schedule for the OPM confirmation data is:

**TIE\_OPM                              OPM Confirmation Report**

### 3. Supplemental (Non-SGL) SF 132s Data

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

The schedule for the SF 132s data is:

**SBR\_132**                      **SBR vs. SF 132s Comparison Report**

### 4. Supplemental (Non-SGL) SF 133s Data

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

The required schedule for the SF 133s data is:

**SBR\_133**                      **SBR vs. SF 133s Comparison Report**

### 5. Quarterly Erroneous Payments Data

Bureaus are required to enter quarterly disbursement and erroneous payment data into two HFM Forms:

1. Quarterly Erroneous Payment Template (**ERRORPAY**)

The data required here include the number (#) and dollar amounts (\$) of disbursements and erroneous payments, by payments types (Grants, Salaries, Vendor Payments, IPAC, and Others).

2. Quarterly Erroneous Payments/Disbursement Projections by Major Program (**ERRPROJ**)

The data required here include dollar amounts of disbursements, erroneous payments, and projected disbursements, by major program.

OFM will review bureaus' submissions for reasonableness, completeness, and consistency with similar data, and provide feedback to the bureaus on any discrepancies. As such, bureaus should examine their data to ensure that:

- (a) Disbursement and erroneous payment totals that are entered into the Quarterly Erroneous Payment Template (ERRORPAY) agree with the disbursement and erroneous payment totals that are entered into the Quarterly Erroneous Payments/Disbursement Projection by Program Template (ERRPROJ). A tie point for verifying the erroneous payments data has been programmed into the ERRPROJ Schedule.
- (b) Quarterly disbursement totals, reported on each of the two templates (ERRORPAY and ERRPROJ) agree with the current quarter's disbursement amount reported on the Statement of Budgetary Resources. OFM will ask bureaus to provide explanations for the difference between the HFM templates and SBR disbursement if the difference is 10% or more.
- (c) Amount reported as "Other" is not material to total disbursements. OFM will ask for a breakout of the amount reported as "Other" if it is 10% or more of total disbursements

- (d) All numbers are entered as positive numbers. OFM will ask bureaus to provide explanations for any items entered as negative numbers.

**Notes:**

Bureaus should report EFT (electronic funds transfers) payments due to wrong EFT data in the Quarterly Erroneous Payment Template column "Wrong EFT Data" only if the payments were successfully disbursed.

Unsuccessful EFT payments, due to wrong EFT data (where the funds were returned and deposited back into the bureau's accounts) should be footnoted in the Quarterly Erroneous Payment Schedule (ERRORPAY) as follows:

Unsuccessful EFT payments due to wrong EFT data where the funds were returned and deposited back into <bureau's name> accounts totaled:

Number of transactions (#):	Amount (\$):
-----------------------------	--------------

Each bureau's erroneous payments data will be analyzed to a) identify programs which may be susceptible to significant erroneous payments, b) estimate the annual amount of erroneous payments, and c) convey, to the President and Congress, erroneous payments estimates and a progress report on actions to reduce erroneous payments, in compliance with the Improper Payments Information Act of 2002, Public Law No: 107-300.

**Report Name: ERRORPAY** (Quarterly Erroneous Payments)  
**ERRPROJ** (Erroneous Payments/Disbursement Projection by Program)

See **Exhibit 5** for a complete list of all required non-SGL reports entered into Forms.

**E. To enter Reconciliation of Net Cost of Operations (proprietary) to Budget supplemental data, footnotes, DOL and OPM confirmations, SF 133s data, and Erroneous Payments data into Forms, please follow the below steps:**

- 1) Log into the HFM application and click on Workspaces
- 2) Ensure your point-of-view bars are set correctly
- 3) Expand the Bureau\_Workspace selection
- 4) Expand the Quarterly\_Bureau selection. Choose the supplemental data form to input to.
- 5) Enter the data into the proper light yellow cells. The screens are color coordinated. Light yellow cells are input fields, and green cells are calculated fields or SGL account balance fields. (Reminder: Please always enter a credit balance as a negative number.) (Note: Corresponding colors may be different based on your PC settings).
- 6) Once the data is successfully entered, the bureau user should "consolidate" the data
- 7) Once the consolidation is completed, log in to HFM Reports via Bureau\_Workspace (HFM Reports) to print out the report corresponding to the form.
- 8) Ensure your point-of-view bars are set correctly to review the bureau level data after "consolidation" and to compare the bureau-entered data to the SGL calculated amounts. Please review and verify the proper Form for agreement to what was intended to be entered, and for agreement to the SGL calculated amounts.

**IX. Print and Verify HFM Reports**

After the loading and/or entering of data into HFM is complete, and the “consolidation” of data is complete, bureaus should print and verify the following HFM financial book sets: **Qtr1FSBook** for FY08 Quarter 1 process, or **QuarterlyFSBook** for quarter 2&3 process, or **YearendFSBook** for year-end process, and BPTIEPT. During the Q1 process certain reports will be exempt from the Q1 review process. The Qtr1FSBook should be used to perform bureau checking for the Q1 process only. At year-end, bureaus will also need to print the HFM book set for **ClosingPkgBook**. HFM Report can be accessed by using the following website:  
<https://hfmrpt.ocs.doc.gov:8201/hr/common/HRLogon.jsp>

**1) QuarterlyFSBook, Qtr1FSBook or YearendFSBook** (Note: Reports listed in italics are in the **YearendFSBook**):

- Trial Balances – Major Accounts: Bureau Level Totals Only
- Trial Balances – Anomaly Report: Non-Contra Accounts
- Trial Balance – Anomaly Report: Contra Accounts
- F00 Unidentified Trading Partner Summary Report
- Trial Balances – Major Accounts: By Fund Group (excludes ELIM\_ENT)
- Tie-point – ETBs Foot to Zero Tie-point (Proprietary, Budgetary)
- Tie-point – 3100, 3310, 4201 (Prior Year’s Post to Current Period’s Pre)
- Tie-points - Split-Validation Accounts
- Tie-points – Report -Various
- Tie-points – Various Statement of Financing
- **Tie-point - Apportionment Categories of Obligations Incurred (Exempt for Q1)**
- Tie-point – Unobligated/Obligated Balance (Prior Year’s Post to Current Period’s Pre)
- FBWT Footnote – Obligated Balance vs. SBR Data
- FBWT Footnote – Unobligated Balance vs. SBR Data
- OPM Confirmation – Bureaus’ Input Report
- DOL Confirmation Report
- Net Position Analysis – Cumulative Results of Operations
- Net Position Analysis – Unexpended Appropriations
- Statement of Budgetary Resources vs. SF 132s Comparison Report
- Statement of Budgetary Resources vs. SF 133s Comparison Report
- Consolidated Balance Sheets (Bureau’s Face)
- Consolidated Statements of Net Cost (Bureau’s Face)
- Consolidated Statements of Changes in Net Position (Bureau’s Face)
- Combined Statements of Budgetary Resources (Bureau’s Face)
- Intra-Commerce Assets Transaction Summary Report (TSR)
- Intra-Commerce Liabilities TSR
- Intra-Commerce Earned Revenue TSR
- Intra-Commerce Statement of Net Cost Expenses TSR
- Intra-Commerce Statement of Changes in Net Position and Custodial Nonexchange TSR
- Intra-Commerce Capitalized Purchases
- Intragovernmental Assets TSR
- Intragovernmental Liabilities TSR
- Intragovernmental Earned Revenues TSR
- Intragovernmental Statement of Net Cost Expenses TSR
- Intragovernmental Statement of Changes in Net Position TSR
- Intragovernmental Capitalized Purchases
- **Footnote: Fund Balance with Treasury (Exempt for Q1)**
- **Footnote: Accounts Receivable, Net (no data input required) (Exempt for Q1)**
- **Footnote: Investments in Treasury Securities, Net (Exempt for Q1)**

- **Footnote: Cash and Other Monetary Assets (Exempt for Q1)**
  - **Footnote: Inventory, Materials, and Supplies, Net (Exempt for Q1)**
  - Footnote: General Property, Plant, and Equipment, Net (NOAA data input only)
  - **Footnote: Other Assets (NTIS data input only) (Exempt for Q1)**
  - **Footnote: Non-entity Assets (Exempt for Q1)**
  - Footnote: Debt to Treasury
  - **Footnote: Other Liabilities (Exempt for Q1)**
  - Footnote: Federal Employees Benefits - Actuarial FECA Liability and NOAA Corps Employee Retirement Benefits Liabilities (NOAA data input only)
  - **Footnote: Environmental and Disposal Liabilities (Exempt for Q1)**
  - Footnote: Assets Under Capital Leases
  - Footnote: Capital Leases
  - Footnote: Operating Leases
  - **Footnote: Liabilities Not Covered by Budgetary Resources by Fund Group and SGL (Exempt for Q1)**
  - Footnote: Major Long-term Commitments
  - **Footnote: Apportionment Categories of Obligations Incurred (Exempt for Q1)**
  - **Footnote: Combined Statement of Budgetary Resources UDO Breakdown (Exempt for Q1)**
  - **Footnote: Reconciliation of Net Cost of Operations (proprietary) to Budget Reconciliation of Net Cost of Operations (proprietary) to Budget Supplemental Data (Exempt for Q1)**
  - Balance Sheet Fluctuation Analysis
  - Balance Sheet Fluctuation Analysis Crosswalk
  - Statement of Net Cost Fluctuation Analysis
  - Statement of Net Cost Fluctuation Analysis Crosswalk
  - Statement of Changes in Net Position Cumulative Results of Operations Fluctuation Analysis
  - Statement of Changes in Net Position Unexpended Appropriations Fluctuation Analysis
  - Statement of Changes in Net Position Fluctuation Analysis Crosswalk
  - Statement of Budgetary Resources Fluctuation Analysis
  - Statement of Budgetary Resources Fluctuation Analysis Crosswalk
  - Property, Plant and Equipment (Cost) Fluctuation Analysis- NOAA and NIST Only (**Exempt for Q1**)
  - Property, Plant and Equipment (Accumulated Depreciation) Fluctuation Analysis – NOAA and NIST Only (**Exempt for Q1**)
  - **Non-entity Assets Fluctuation Analysis (Exempt for Q1)**
  - **Other Assets Fluctuation Analysis (Exempt for Q1)**
  - **Other Liabilities-Current Fluctuation Analysis (Exempt for Q1)**
  - **Other Liabilities-Non-current Fluctuation Analysis (Exempt for Q1)**
  - **Liabilities Not Covered by Budgetary Resources by SGL Fluctuation Analysis (Exempt for Q1)**
- 2) **BPTIEPT (Budgetary vs. Proprietary Accounts Tie-points):**
- Fund Balance with Treasury Tie-point 1
- Fund Balance with Treasury Tie-point 2
  - Receivables – Budgetary vs. Proprietary
  - Prepayments – Budgetary vs. Proprietary
  - Payables – Budgetary vs. Proprietary
  - Advances from Others – Budgetary vs. Proprietary
  - Revenue – Budgetary vs. Proprietary
  - Direct Delivered Orders – Budgetary vs. Proprietary

- Expenses – Budgetary vs. Proprietary
- Appropriations Received – Budgetary vs. Proprietary
- Transfer – Budgetary vs. Proprietary

3) **ClosingPkgBook** (*Closing Package Notes and Other Data*)

- *Closing Package Note: Commitments*
- *Closing Package: Other Liabilities*
- *Closing Package Note: Environmental and Disposal Liabilities*
- *Closing Package Note: Federal Employee and Veteran’s Benefits Payable – NOAA only*
- *Closing Package: Account Payable-Non Federal*
- *Closing Package: Other Assets*
- *Closing Package: Property, Plant, and Equipment (Allowance)*
- *Closing Package: Property, Plant, and Equipment (Line Item Note)*
- *Closing Package Note: Inventories and Related Property*
- *Closing Package Note: Direct Loans and Loan Guarantees – EDA, ELGP, and NOAA only*
- *Closing Package: Account and Taxes Receivable*
- *Closing Package: Cash and Other Monetary Assets*
- *Closing Package: Operating Lease*
- *Closing Package Other Data*
- *Closing Package Notes/GFRText*

**Instructions for printing a book:**

- 1) Log on to HFM and click on the book from the selection (Note: the Book sets are noted by a green book symbol).
- 2) Click on the PDF view button from the toolbar
- 3) Edit the member selection and click OK (Note: Do not save the book)
- 4) Select File then Complete Book in PDF. (Note: PDF file may be saved)
- 5) Select the Print button from the toolbar

Separate books are created for bureaus’ convenience as follows:

DOC FINANCIAL STATEMENTS– Primary Financial Statements

DOC Fluctuation Analysis – Fluctuation files

FS\_FULLL – Financial Statements – Consolidating

DOC FOOTNOTES – Footnotes only

GFRNOTES – Closing Package Notes and Other Data

BPTIEPT – Budgetary vs. Proprietary Tie-points

BP TIPOINT NOAA&BIS- Budgetary vs. Proprietary Tie-Point for NOAA and BIS Only

FS4CPOST – Financial Statements for Checking PostClose Data

Intra Commerce Grid Report – Intra Commerce Reports Only

**Instructions to Export HFM Reports to Excel:**

- 1) Log on HFM double click on the individual report to be exported.
- 2) Establish your point-of-view bars to the entity by editing the current member box that appears. You can also select a fund group (e.g. 67\_00\_0300). Select the category (i.e. PRECLOSE\_FY2006), the quarter (i.e. Q4 06),
- 3) Select "File", then “Export”
- 4) Select “Fully Formatted Grids and Text”

- 5) On the pop-up window (Directory window), click on the button at the top to download the file.
- 6) On the pop-up window (Save window), click on drop-down arrow key, then select the drive to save the file to, and then click on "Save"
- 7) Type a desired file name, then click "OK" (Directory window)
- 8) Open the exported file in your C drive

### **Instructions for Editing/Viewing the Generic Trial Balance Query Report:**

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

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

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

- 1) Establish your point-of-view bars to the entity (i.e. 67\_00 you want to view or print HFM accounts by total entity (i.e. fund groups). You can also select a fund group (e.g. 67\_00\_0300). Select the category (i.e. PRECLOSE\_FY2006), the quarter (i.e. Q4 06), the report will view or print HFM accounts for the total entities under the entity/category/period shown on the point-of-view bar.
- 2) Double click on the report "TBGENERI" located in the Trial Balance folder.
- 3) To edit HFM accounts to view or print, edit the prompt for box by selecting the selection location button next to the field to make the member selection to be used in the report

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

### **A. User Maintenance Policy**

#### **General**

Only HFM Administrator(s) maintain HFM users in the HFM System. Maintaining HFM users includes:

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

**Note:** Office of Computer Services (OCS) will be responsible for the creating user, deleting users and replacing users in HFM. The maintenance of user's security profiles will be maintained by the HFM administrator.

#### **User Maintenance Procedures**

##### **User Additions**

1. Bureaus are responsible for notifying OFPA Director or HFM Team Leader for the need of an additional HFM user. The OFPA Director or HFM Team Leader will notify HFM Administrator at the bureau's request with the requested new user name and effective date. HFM Administrator will then request, from the user, additional user information as listed below:

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

2. In a case where a new user requires the purchasing of an additional license, bureaus are responsible for funding the cost of purchasing the license and for funding the annual maintenance costs. When bureaus agree and provide the funding information, HFM Team Leader will inform OFM budget officer regarding the purchase and its funding information.
3. HFM Administrator will then notify OCS to add the new user in the HFM System as of the effective date.
4. HFM Administrator will then assign user security to the new user in the HFM system.
5. Once a new user account is set up by both OCS and the HFM Administrator, the administrator will send the user ID and the initial passwords directly to the user. HFM Administrator will then notify OFPA Director, HFM team leader and the requested bureau management of the completion of adding the new user.

### **User Deletions**

1. Bureaus are responsible for notifying OFPA Director of the deletion of an existing user (via an e-mail containing the user name and the effective date of deletion). Once the HFM Administrator is notified by OFPA Director or HFM Team Leader of the deletion of a user, HFM Administrator will then deprovision the user in the system.

### **B. User Password Policy**

#### **General**

Users are required to reset their HFM password every 90 days.

Please take the following steps in order to initially set up or reset your HFM password:

- 1) You have to access the following website and reset your password.  
<https://204.193.224.198//iisadmpwd/aexp2b.asp>

- 2) The following screen will appear and you need to reset your password as following:

## **Internet Service Manager**

for Internet Information Server 6.0

Domain

Old password

New password

Confirm new password

**doc-cbs**

\*\*\*\*\*

\*\*\*\*\*

\*\*\*\*\*

\*\*\*\*\* Please follow the following DOC password policy to reset your password.

See guidance @[http://www.osec.doc.gov/cio/itsit/doc-it-security-program-policy.htm#P4560\\_435137](http://www.osec.doc.gov/cio/itsit/doc-it-security-program-policy.htm#P4560_435137)  
(Basically, is at least 8 characters; has not been used in the previous 10 passwords; must not have been changed within the last 1 day; does not contain your account or full name; contain at least three of the following four character groups: English Uppercase Character, English lowercase characters; Numerals; Non-alphabetic characters (such as:!, \$, #..))

3) Once you have changed your password successfully. There are two Back To links that appear on the page. Please select the link called Hyperion Financial Management (HFM). The link should take you to a new log in screen. Please log into the system using your newly created password. (Note: Please ignore HFM Report link for now. Also, if you have successfully changed your password, but are having trouble accessing the link; please open another webpage, using the following web address, <https://hfm.ocs.doc.gov>.)

4) You will see at the top of the screen the words "Select Cluster". Under Select Cluster, there will be a selection called DOCPROD. Double click on DOCPROD and you should see items to the right. You are in the new application for HFM! We would like you to stop the testing at this point. (NOTE: please do not select DOCTEST under Select Cluster).

5) Please log out by selecting FILE – LogOff.

\*\* Please keep a record of the user ID and password you created in a safe and secure location. Each individual is provided a password and the sharing of passwords is not allowed. In case you forget your password, **only the HFM Administrator(s) can have your password reset**, which will add additional processing time to the time it takes to reset passwords.

\*\*\* In case of being locked out of the system after three unsuccessful log in attempts, you will need to contact the OCS Helpdesk at (703)487-4747 and provide the answer to your challenge question that you have submitted to the HFM Administrator to have your account unlocked.

### **User Password Policy**

The HFM password policy is consistent with the Department's guidance on Passwords. The requirements are stated below:

#### **a. You must create each password that you use:**

- It must contain at least 8 characters.
- None of the characters can be "blank".
- Six of the characters may only occur once in the password (e.g., 'AAAAAAA1' is not acceptable)
- At least one of the characters must be a number (0-9) or a special character (~, !, \$, #, %, \*).
- At least one of the characters must be from the alphabet (upper or lower case).
- **Note:** Do not use the @ symbol in your password.

#### **b. Each of your passwords must not include:**

- Words found in any dictionary (English or other language), spelled forward or backward
- System User IDs or family names
- Addresses or birthdays
- Common character sequences (e.g., 123, ghijk, 2468)
- Vendor-supplied default passwords (e.g., SYSTEM, Password, Default, USER, Demo)
- Words that others might guess (e.g., your spouse's name, pet's name, children's name)

#### **c. You must be careful in managing your passwords:**

- Keep your passwords to yourself.
- Report any known or suspected compromises of your passwords.
- Use different passwords for different accounts.
- If you write it down, lock it up.

- Change your password at least every 90 days.
- Change your password immediately if your password has been shared, compromised, found to be non-compliant with policy, or if you are directed to do so by management.
- Do not reuse a password you have used any of the last 8 times you have changed your password, or more recently than 2 years from when you last used the password.

#### **XI. FY 2008/2009 Due Dates**

- See FY 2008/2009 Financial Statements Guidance Attachment I, *Due Date Calendar*, for due dates.
- OFM will monitor bureaus' submissions against the due dates. A deadline may be considered not met if the data is incomplete, inaccurate, or not reconciled to other applicable data.

#### **XII. HFM Web Page Links**

- **Hyperion Financial Management (Main)**  
<https://hfm.ocs.doc.gov/HFM/Home/LaunchPage.asp>
- **Hyperion Financial Management (Web)**  
<https://hfmrpt.ocs.doc.gov>
- **IIS page for password change (every 90 days)**  
<https://204.193.224.198/iisadmpwd/aexp2b.asp>

#### **XIII. OFM Contact**

Questions related to Attachment K can be directed to:

Marlon Rock – OFM  
Department of Commerce (HCHB)  
1401 Constitution Avenue, Room 6321  
Washington, DC 20230  
Tel: (202) 482-0590  
Fax: (202) 482-1992 or (202) 482-5070  
E-mail: [mrock@doc.gov](mailto:mrock@doc.gov)

Additional HFM Administrator(s)

Tanya C. Smith - OFM  
Tel: (202) 482-0854  
E-mail: [tsmith2@doc.gov](mailto:tsmith2@doc.gov)

Julie Tao - OFM  
Tel: (202) 482-0502 or (301)258-4505 ext.269  
E-mail: [jtao@doc.gov](mailto:jtao@doc.gov)

**HFM Entities as of June 30<sup>th</sup>, 2008 (Numerical Order)****Entities as of February 2008**

13_ENTITIES		U S Department of Commerce
13_ONTOP		DOC Level
33_00		TA
	33_00_ONTOP	TA Bureau Level
	33_00_1100	TA 1100
	33_00_3800	TA 3800
51_01		DM/S and E
	51_01_ONTOP	DM/S and E Bureau Level
	51_01_0120	DM/S and E 0120
	51_01_3800	DM/S and E 3800
	51_01_6000	DM/S and E 6000
51_02		DM/WCF
	51_02_ONTOP	DM/WCF Bureau Level
	51_02_3800	DM/WCF 3800
	51_02_4511	DM/WCF 4511
	51_02_6000	DM/WCF 6000
51_03		DM/OIG
	51_03_ONTOP	DM/OIG Bureau Level
	51_03_0126	DM/OIG 0126
	51_03_3800	DM/OIG 3800
51_04		Franchise Fund
	51_04_ONTOP	Franchise Fund Bureau Level
	51_04_3800	Franchise Fund 3800
	51_04_4564	Franchise Fund 4564
51_05		DM/G and B
	51_05_ONTOP	DM/G and B Bureau Level
	51_05_3800	DM/G and B 3800
	51_05_8501	DM/G and B 8501
51_06		ELGP/Oil and Gas
	51_06_ONTOP	ELGP/Oil and Gas Bureau Level
	51_06_0121	ELGP/Oil and Gas 0121
	51_06_2769	ELGP/Oil and Gas 2769
	51_06_3800	ELGP/Oil and Gas 3800
	51_06_4327	ELGP/Oil and Gas 4327
51_07		ELGP/Steel
	51_07_ONTOP	ELGP/Steel Bureau Level
	51_07_0122	ELGP/Steel 0122
	51_07_2759	ELGP/Steel 2759
	51_07_3800	ELGP/Steel 3800
	51_07_4328	ELGP/Steel 4328
51_08		NIPC
	51_08_ONTOP	NIPC BURLEV
	51_08_0127	NIPC 0127
	51_08_3800	NIPC 3800
51_09		HCHB
	51_09_ONTOP	HCHB Bureau Level
	51_09_0123	HCHB 0123

**HFM Entities as of June 30<sup>th</sup>, 2008 (Numerical Order)**

52_0A		EDA
	52_0A_ONTOP	EDA BURLEV
	52_01	EDA S and E
		EDA S and E BURLEV
		EDA S and E 0125
		EDA S and E 3800
	52_02	EDA Grant/Revolving
		EDA Grant/Revolving BURLEV
		EDA Grant/Revolving 1410
		EDA Grant/Revolving 1435
		EDA Grant/Revolving 2050
		EDA Grant/Revolving 3200
		EDA Grant/Revolving 3220
		EDA Grant/Revolving 3800
		EDA Grant/Revolving 4406
53_00		ESA/BEA
	53_00_ONTOP	ESA/BEA Bureau Level
	53_00_1500	ESA/BEA 1500
	53_00_3800	ESA/BEA 3800
	53_00_4323	ESA/BEA 4323
	53_00_6540	ESA/BEA 6540
54_00		NOAA
	54_00_ONTOP	NOAA Bureau Level
	54_00_0891	NOAA 0891
	54_00_1099	NOAA 1099
	54_00_1421	NOAA 1421
	54_00_1435	NOAA 1435
	54_00_1436	NOAA 1436
	54_00_1450T	54_00_1450 Total
		NOAA 1450 Fund Level
		NOAA 1450
		54_00_1450 8A
		NOAA 1450_12
		NOAA 1450 21
		NOAA 1450 23
		NOAA 1450 27
		NOAA 1450 29
		NOAA 1450 31
		NOAA 1450 33
		NOAA 1450 35
		NOAA 1450 36
		NOAA_1450 37
		NOAA_1450 47
		54_00_1450 48
		Operations, Research, and Facilities

**HFM Entities as of June 30<sup>th</sup>, 2008 (Numerical Order)**

	NOAA 1450 85
	54_00_1450_86
	Operations, Research and Facilities
	NOAA 1450_96
	NOAA 1450_97
	NOAA 1450 X
	NOAA 1450 X Fund Level
	NOAA 1450 XC
	NOAA 1450 01
	NOAA 1450 02
	NOAA 1450 05
	NOAA 1450 06
	NOAA 1450 07
	NOAA 1450 09
	NOAA 1450 X 96
	NOAA 1450 X97
54_00_1451	NOAA 1451
54_00_1456	NOAA 1456
54_00_1458	NOAA 1458
54_00_1460T	NOAA 1460 Total
	NOAA 1460 FUNDLEV
	NOAA 1460
	NOAA 1460 16
	NOAA 1460 22
	NOAA 1460 24
	NOAA 1460 25
	NOAA 1460 28
	NOAA 1460 30
	NOAA 1460 32
	NOAA 1460 34
	NOAA 1460 36
	NOAA 1460 50
	Procurement, Acquisition, and Construction
	NOAA 1460 84
54_00_1462	NOAA 1462
54_00_1463	NOAA 1463
54_00_1465	NOAA 1465
54_00_1499	NOAA 1499
54_00_2251	NOAA 2251
54_00_2252	NOAA 2252
54_00_2717	NOAA 2717
54_00_2814	NOAA 2814
54_00_3200	NOAA 3200
54_00_3220	NOAA_3220
54_00_3800	NOAA 3800
54_00_4313	NOAA 4313
54_00_4314	NOAA 4314
54_00_4316	NOAA 4316

**HFM Entities as of June 30<sup>th</sup>, 2008 (Numerical Order)**

	54_00_4324	NOAA 4324
	54_00_4417	NOAA 4417
	54_00_4514	NOAA 4514
	54_00_5120	NOAA 5120
	54_00_5122	NOAA 5122
	54_00_5123	NOAA 5123
	54_00_5124	NOAA 5124
	54_00_5139	NOAA 5139
	54_00_5283	NOAA 5283
	54_00_5284	NOAA 5284
	54_00_5324	NOAA 5324
	54_00_5362	NOAA 5362
	54_00_5439	NOAA 5439
	54_00_5440	NOAA 5440
	54_00_6214	NOAA 6214
	54_00_6276	NOAA 6276
	54_00_6500	NOAA 6500
	54_00_6501	NOAA 6501
	54_00_6541	NOAA 6541
	54_00_8145	NOAA 8145
	54_00_8220	NOAA 8220
	54_00_1459	NOAA 1459
55_00		ITA
	55_00_ONTOP	ITA Bureau Level
	55_00_0124	ITA 0124
	55_00_1010	ITA 1010
	55_00_1099	ITA 1099
	55_00_1250	ITA 1250
	55_00_1435	ITA 1435
	55_00_1805	ITA 1805
	55_00_2419	ITA 2419
	55_00_3220	ITA 3220
	55_00_3800	ITA 3800
	55_00_5521	ITA 5521
	55_00_6276	ITA 6276
	55_00_6501	ITA6501
	55_00_6539	ITA 6539
	55_00_6540	ITA 6540
	55_00_8344	ITA 8344
56_00		USPTO
	56_00_ONTOP	USPTO Bureau Level
	56_00_0840	USPTO 0840
	56_00_1006	USPTO 1006
	56_00_3800	USPTO 3800
	56_00_5127	USPTO 5127
	56_00_6538	USPTO 6538
	56_00_6542	USPTO 6542
	56_00_6554	USPTO 6554
57_00		NIST

**HFM Entities as of June 30<sup>th</sup>, 2008 (Numerical Order)**

	57_00_ONTOP	NIST Bureau Level
	57_00_0500	NIST 0500
	57_00_0515	NIST 0515
	57_00_0525	NIST 0525
	57_00_3800	NIST 3800
	57_00_4650	NIST 4650
58_00		USTTA
	58_00_ONTOP	USTTA Bureau Level
	58_00_0700	USTTA 0700
	58_00_3800	USTTA 3800
	58_00_6540	USTTA 6540
59_00		MBDA
	59_00_ONTOP	MBDA Bureau Level
	59_00_0201	MBDA 0201
	59_00_3800	MBDA 3800
61_00		NTIA
	61_00_ONTOP	NTIA Bureau Level
	61_00_0527	NTIA 0527
	61_00_0550	NTIA 0550
	61_00_0551	NTIA 0551
	61_00_0552	NTIA 0552
	61_00_3800	NTIA 3800
	61_00_5396	NTIA 5396
62_00		NTIS
	62_00_ONTOP	NTIS Bureau Level
	62_00_3800	NTIS 3800
	62_00_4295	NTIS 4295
	62_00_6500	NTIS 6500
63_00		Census
	63_00_ONTOP	Census Bureau Level
	63_00_0401	Census 0401
	63_00_0450	Census 0450
	63_00_1099	Census 1099
	63_00_3220	Census 3220
	63_00_3800	Census 3800
	63_00_4512	Census 4512
	63_00_6050	Census 6050
	63_00_6275	Census 6275
	63_00_6540	Census 6540
67_00		BIS
	67_00_ONTOP	BIS Bureau Level
	67_00_0300T	BIS 0300 Total
		BIS 0300
		BIS 0300_X
		BIS 0300A3_4
		BIS 0300A4_5
		<b>BIS 0300_8</b>

**HFM Entities as of June 30<sup>th</sup>, 2008 (Numerical Order)**

	67_00_1040	BIS 1040
	67_00_1435	BIS 1435
	67_00_2419	BIS 2419
	67_00_3220	BIS 3220
	67_00_3800	BIS 3800
	67_00_6500	BIS 6500
	67_00_6501	BIS 6501
	67_00_6276	BIS 6276
52_00_OLD		52_00_OLD
	52_00	DO NOT USE THIS ENTITY
		EDA Bureau Level
		0125
		2050
		EDA 3800
		4406

## Major SGL Accounts

### Background:

1) The HFM major SGL account consists of the four-digit SGL account number plus:

- For certain proprietary account numbers (applicability is based on the Treasury issued FACTS I Attributes Table), the following attribute(s):
  - Federal (F) or Department of Commerce (C) or NonFederal (N)
  - Exchange (X) or NonExchange (T)
  - Custodial (S) or NonCustodial (A)

*Note: In HFM SGL accounts with C now represents Intra-Commerce accounts what use to be known as F13.*

For budgetary SGL account number 4510 (Apportionments) and 4590 (Apportionments - Anticipated Resources – Programs Subject to Apportionment) the following attribute(s):

- Apportioned to Current Period (V)
- Apportioned to Subsequent Periods (Q)
- For budgetary SGL account numbers 4310,4420, 4430, 4450, 4510, 4590, 4610, 4620, 4630, 4650, 4690, 4700, 4720, 4801, 4802, 4831, 4832, 4871, 4872, 4881, 4882, 4901, 4902, 4971, 4972, 4981, and 4982, the following attribute(s):
  - Direct (D)
  - Reimbursable (R)
- For budgetary SGL account number 4801, 4802, 4881, 4882, 4901, 4902, 4981, and 4982, the following attributes:
  - Category A (A)
  - Category B (B)
  - Exempt from Apportionment (C)

2) Summary of Changes in HFM Accounts:

**New Major Accounts added per TFM Transmittal Letter No. 2008-08-03 (for FY 2008 and FY 2009)**

5600NTS	Donated Revenue-Financial Resources NTS/CR
5600NTA	Donated Revenue-Financial Resources NTA/CR
5609NTS	Contra Revenue for Donations-Financial Resources NTS/DR
5609NTA	Contra Revenue for Donations-Financial Resources NTA/DR
6790N\$A	Other Expenses not Requiring Budgetary Resources NA/DR
6790N\$\$	Other Expenses not Requiring Budgetary Resources NS/DR
6790F\$A	Other Expenses not Requiring Budgetary Resources FA/DR
6790F\$\$	Other Expenses not Requiring Budgetary Resources FS/DR
6790C\$A	Other Expenses not Requiring Budgetary Resources CA/DR
6790C\$\$	Other Expenses not Requiring Budgetary Resources CS/DR

## Major SGL Accounts

Major Account deleted per TFM Transmittal Letter No. S2-08-03 (for FY 2088 and FY 2009)

5600NT\$	Donated Revenue-Financial Resources NT/CR
5609NT\$	Contra Revenue for Donations-Financial Resources NT/DR
6790N\$\$	Other Expenses not Requiring Budgetary Resources N/DR
6790F\$\$	Other Expenses not Requiring Budgetary Resources F/DR
6790C\$\$	Other Expenses not Requiring Budgetary Resources C/DR

FY 2008 HFM SGL Chart of Accounts – Major Accounts:

AssetAccts	Description
	<b>Asset Accounts (1000s)</b>
1010\$\$\$	Fund Balance with Treasury/DR
1090\$\$\$	FBWT Under a Continuing Resolution /DR
1110N\$\$	Undeposited Collection NS/DR
1110N\$A	Undeposited Collection NA/DR
1120N\$\$	Imprest Funds N/DR
1130N\$\$	Funds Held by the Public N/DR
1190N\$\$	Other Cash N/DR
1195N\$\$	Other Monetary Assets N/DR
1200N\$\$	Foreign Currency N/DR
1310F\$\$	Accts Receivable FS/DR
1310F\$A	Accts Receivable FA/DR
1310C\$\$	Accts Receivable CS/DR
1310C\$A	Accts Receivable CA/DR
1310N\$\$	Accts Receivable NS/DR
1310N\$A	Accts Receivable NA/DR
1319F\$\$	Allow for Loss on Accts Rec FS/CR
1319F\$A	Allow for Loss on Accts Rec FA/CR
1319C\$\$	Allow for Loss on Accts Rec CS/CR
1319C\$A	Allow for Loss on Accts Rec CA/CR
1319N\$\$	Allow for Loss on Accts Rec NS/CR
1319N\$A	Allow for Loss on Accts Rec NA/CR
1320F\$\$	Employ Benefit Contributions Rec F/DR
1320N\$\$	Employ Benefit Contributions Rec N/DR
1325F\$\$	Taxes Receivable FS/DR
1325F\$A	Taxes Receivable FA/DR
1325N\$\$	Taxes Receivable NS/DR
1325N\$A	Taxes Receivable NA/DR
1329F\$\$	Allowance for Loss on Taxes Rec FS/CR
1329F\$A	Allowance for Loss on Taxes Rec FA/CR
1329N\$\$	Allowance for Loss on Taxes Rec NS/CR
1329N\$A	Allowance for Loss on Taxes Rec NA/CR
1330F\$\$	Receiv for Transfers of Currently F/DR
1330C\$\$	Receiv for Transf of Currently C/DR
1335F\$\$	Expenditure Transfers Receivable F/DR

**Major SGL Accounts**

1335C\$\$	Expenditure Transfers Receivable C/DR
1340N\$\$	Interest Receivable NS/DR
1340N\$A	Interest Receivable NA/DR
1340F\$\$	Interest Receivable FS/DR
1340F\$A	Interest Receivable FA/DR
1340C\$\$	Interest Receivable CS/DR
1340C\$A	Interest Receivable CA/DR
1349N\$\$	Allow for Loss on Interest Rec NS/CR
1349N\$A	Allow for Loss on Interest Rec NA/CR
1349F\$\$	Allowance for Loss on Interest Rec FS/CR
1349F\$A	Allowance for Loss on Interest Rec FA/CR
1349C\$\$	Allow for Loss on Interest Rec CS/CR
1349C\$A	Allow for Loss on Interest Rec CA/CR
1350N\$\$	Loans Receivable N/DR
1351F\$\$	Capitalized Loan Interest Rec-Non Credit Reform F/DR
1351C\$\$	Capitalized Loan Interest Rec-Non Credit Reform C/DR
1359N\$\$	Allowance for Loss on Loans Rec N/CR
1359F\$\$	Allowance for Loss on Loans Rec F/CR
1360N\$\$	Pen Fines and Admin Fees Rec NS/DR
1360N\$A	Pen Fines and Admin Fees Rec NA/DR
1360F\$\$	Pen Fines and Admin Fees Rec FS/DR
1360F\$A	Pen Fines and Admin Fees Rec FA/DR
1360C\$\$	Pen Fines and Admin Fees Rec CS/DR
1360C\$A	Pen Fines and Admin Fees Rec CA/DR
1369N\$\$	Allow Loss Pen Fines&Adm Fees Rec NS/CR
1369N\$A	Allow Loss Pen Fines&Adm Fees Rec NA/CR
1369F\$\$	Allow Loss Pen Fines&Adm Fees Rec FS/CR
1369F\$A	Allow Loss Pen Fines&Adm Fees Rec FA/CR
1369C\$\$	Allow Loss Pen Fine&Adm Fees Rec CS/CR
1369C\$A	Allow Loss Pen Fine&Adm Fees Rec CA/CR
1399N\$\$	Allowance for Subsidy N/CR
1410F\$\$	Advances and Prepayments F/DR
1410C\$\$	Advances and Prepayments C/DR
1410N\$\$	Advances and Prepayments N/DR
1511N\$\$	Oper M&S Held for Use N/DR
1512N\$\$	Oper M&S Held in Resv for FutureUse N/DR
1513N\$\$	Oper M&S Excess Unserv & Obsolete N/DR
1514N\$\$	Oper M&S Held for Repair/DR
1519N\$\$	Oper M&S Allowance/CR
1521N\$\$	Inventory Purchased for Resale N/DR
1522N\$\$	Inven Held in Resv for Future Sale N/DR
1523N\$\$	Inventory Held for Repair N/DR
1524N\$\$	Inven Excess Obsolete & Unserv N/DR
1525N\$\$	Inventory Raw Materials N/DR
1526N\$\$	Inventory Work in Process N/DR
1527N\$\$	Inventory Finished Goods N/DR
1529N\$\$	Inventory Allowance N/CR
1531N\$\$	Seized Monetary Instruments N/DR
1532N\$\$	Seized Cash Deposited N/DR

**Major SGL Accounts**

1541N\$\$	Forfeited Property Held for Sale N/DR
1542N\$\$	Forfeit Prop Held for Donation/Use N/DR
1549N\$\$	Forfeited Property Allowance N/CR
1551N\$\$	Foreclosed Property N/DR
1559N\$\$	Foreclosed Property Allowance N/CR
1561N\$\$	Com Held Under Price&Stab Supp Prog N/DR
1569N\$\$	Commod Allowance N/CR
1571N\$\$	Stockpile Materials Held in Reserve N/DR
1572N\$\$	Stockpile Materials Held for Sale N/DR
1591N\$\$	Other Related Property N/DR
1599N\$\$	Other Related Property Allowance N/CR
1610F\$\$	Invest in Treas Sec Iss by Pub Debt F/DR
1610N\$\$	Invest in Treas Sec Iss by Pub Debt N/DR
1611F\$\$	Disc on Treas Sec Issu by Pub Debt F/CR
1611N\$\$	Disc on Treas Sec Issu by Pub Debt N/CR
1612F\$\$	Prem on Treas Sec Issued by Pub Dbt F/DR
1612N\$\$	Prem on Treas Sec Issued by Pub Dbt N/DR
1613F\$\$	Amort D&P Treas Sec Iss by Pub Debt F/ER
1613N\$\$	Amort D&P Treas Sec Iss by Pub Debt N/ER
1618F\$\$	Market Adjustment/ER
1618N\$\$	Market Adjustment/ER
1620F\$\$	Invest in Sec Other Thn PubDebt Sec F/DR
1620N\$\$	Invest in Sec Other Thn PubDebt Sec N/DR
1621F\$\$	Disc on Sec Other Than Pub Debt Sec F/CR
1621N\$\$	Disc on Sec Other Than Pub Debt Sec N/CR
1622F\$\$	Prem on Sec Other Than Pub Debt Sec F/DR
1622N\$\$	Prem on Sec Other Than Pub Debt Sec N/DR
1623F\$\$	Amort D&P on Sec Oth Than Pub Debt F/ER
1623N\$\$	Amort D&P on Sec Oth Than Pub Debt N/ER
1630F\$\$	Inv in US Trea Zero Coup Bonds by Pub/DR
1631F\$\$	Disc on US Trea Zero Coup by Pub Debt/CR
1633F\$\$	Amort of Disc on US Trea Zero by Pub/DR
1638F\$\$	Mkt Adj Inv in USTreas Zero Coup Bnd/ER
1639F\$\$	Contra Mkt adj Inv in US Treas Zero/ER
1690F\$\$	Other Investments F/DR
1690N\$\$	Other Investments N/DR
1711N\$\$	Land and Land Rights N/DR
1712N\$\$	Impr to Land N/DR
1719N\$\$	Acc Dep on Impr to Land N/CR
1720N\$\$	Construction in Progress N/DR
1730N\$\$	Buildings Impr and Renovations N/DR
1739N\$\$	Acc Dep on Bldgs Impr & Renovations N/CR
1740N\$\$	Other Structures and Facilities N/DR
1749N\$\$	Acc Dep on Other Structures & Facil N/CR
1750N\$\$	Equipment N/DR
1759N\$\$	Acc Dep on Equipment N/CR
1810N\$\$	Assets Under Capital Lease N/DR
1819N\$\$	Acc Dep on Assets Under Cap Lease N/CR
1820N\$\$	Leasehold Impr N/DR

**Major SGL Accounts**

1829N\$\$	Acc Amort on Leasehold Impr N/CR
1830N\$\$	Internal Use Software N/DR
1832N\$\$	Internal Use Software in Development/DR
1839N\$\$	Acc Amort on Internal Use Software N/CR
1840N\$\$	Other Natural Resources N/DR
1849N\$\$	Allowance for Depletion N/CR
1890N\$\$	Other Gen Property Plant and Equip N/DR
1899N\$\$	Accum Depr on Other General PPE/CR
1921C\$A	Receivable from Approp CA/DR
1921C\$S	Receivable from Approp CS/DR
1921F\$A	Receivable from Approp FA/DR
1921F\$S	Receivable from Approp FS/DR
1990F\$\$	Other Assets F/DR
1990C\$\$	Other Assets C/DR
1990N\$\$	Other Assets N/DR
<b>LiabAccts</b>	<b>Liability Accounts (2000s)</b>
2110C\$A	Accts Pyble CA/CR
2110C\$S	Accts Pyble CS/CR
2110F\$A	Accts Pyble FA/CR
2110F\$S	Accts Pyble FS/CR
2110N\$A	2110NA/CR
2110N\$S	Accts Pyble N/CR
2120F\$\$	Disbursements in Transit F/CR
2120C\$\$	Disbursements in Transit C/CR
2120N\$\$	Disbursements in Transit N/CR
2130F\$\$	Contract Holdbacks F/CR
2130C\$\$	Contract Holdbacks C/CR
2130N\$\$	Contract Holdbacks N/CR
2140F\$\$	Accrued Interest Pyble F/CR
2140C\$\$	Accrued Interest Pyble C/CR
2140N\$\$	Accrued Interest Pyble N/CR
2150F\$\$	Pyble for Transf of Curr Invest Bal F/CR
2150C\$\$	Pyble for Transf of Curr Inv Bal C/CR
2155F\$\$	Expend Transf Pyble F/CR
2155C\$\$	Expend Transf Pyble C/CR
2160N\$\$	Entitlement Benfs Due and Pyble N/CR
2170F\$\$	Subsidy Pyble to Fin Account F/CR
2170C\$\$	Subsidy Pyble to Fin Account C/CR
2179F\$\$	Con Liab Subsidy Pyble to Fin Acct F/DR
2179C\$\$	Con Liab Sub Pyble to Fin Acct C/DR
2180N\$\$	Loan Guarantee Liab N/CR
2190F\$\$	Other Liabilities With Related Budgetary Oblig. F/CR
2190C\$\$	Other Liabilities With Related Budgetary Oblig. C/CR
2190N\$\$	Other Liabilities With Related Budgetary Oblig. N/CR
2210N\$\$	Accrued Funded Payroll and Leave N/CR
2211N\$\$	Withholdings Pyble N/CR
2213F\$\$	Emplr Contr & Payroll Taxes Pyble F/CR

**Major SGL Accounts**

2213N\$\$	Emplr Contr & Payroll Taxes Pyble N/CR
2215F\$\$	Other Post Empl Benf Due and Pyble F/CR
2215N\$\$	Other Post Empl Benf Due and Pyble N/CR
2216N\$\$	Pension Benf Due Pyble to Bnfcries N/CR
2217N\$\$	Benf Prem Pyble to Carriers N/CR
2218N\$\$	Life Ins Benf Due&Pyble to Bnfcries N/CR
2220N\$\$	Accrued Annual Leave N/CR
2225F\$\$	Unfunded FECA Liab F/CR
2290F\$\$	Other Unfunded Empl Related Liab F/CR
2290N\$\$	Other Unfunded Empl Related Liab N/CR
2310F\$\$	Liability for Advances and Prepayments F/CR
2310C\$\$	Liability for Advances and Prepayments C/CR
2310N\$\$	Liability for Advances and Prepayments N/CR
2320N\$\$	Other Deferred Revenue N/CR
2400F\$\$	Liab for Dep Clearing&Undep Coll F/CR
2400C\$\$	Liab for Dep Clearing&Undep Coll C/CR
2400N\$\$	Liab for Dep Clearing&Undep Coll N/CR
2510F\$\$	Principal Pyble to Public Debt F/CR
2511F\$\$	Capitalized Loan Interest Payable-Non Credit Reform F/CR
2511C\$\$	Capitalized Loan Interest Payable-Non Credit Reform C/CR
2520F\$\$	Principal Pyble to Federal Fin Bank F/CR
2530F\$\$	Sec Iss by Fed Agny G&SFin Auth Net F/CR
2530N\$\$	Sec Iss by Fed Agny G&SFin Auth Net N/CR
2531F\$\$	Dis on Sec Iss by Fed Agny G&S F/DR
2531N\$\$	Dis on Sec Iss by Fed Agny G&S N/DR
2532F\$\$	Pre on Sec Iss by Fed Agny G&S F/CR
2532N\$\$	Pre on Sec Iss by Fed Agny G&S N/CR
2533F\$\$	Am of Dis or Pre on Sec Iss by Fed F/ER
2533N\$\$	Am of Dis or Pre on Sec Iss by Fed N/ER
2540F\$\$	Participation Certificates F/CR
2540N\$\$	Participation Certificates N/CR
2590F\$\$	Other Debt F/CR
2590N\$\$	Other Debt N/CR
2610N\$\$	Actuarial Pension Liab N/CR
2620N\$\$	Actuarial Health Insur Liab N/CR
2630N\$\$	Actuarial Life Insur Liab N/CR
2650N\$\$	Actuarial FECA Liab N/CR
2690N\$\$	Other Actuarial Liab N/CR
2910N\$\$	Pr Liens OS Acquired Collateral N/CR
2920F\$\$	Contingent Liab F/CR
2920C\$\$	Contingent Liab C/CR
2920N\$\$	Contingent Liab N/CR
2940F\$\$	Capital Lease Liab F/CR
2940C\$\$	Capital Lease Liab C/CR
2940N\$\$	Capital Lease Liab N/CR
2950F\$\$	Liab Subsidy Rel to Undisb Loans F/CR
2950C\$\$	Liab Subsidy Rel to Undisb Loans C/CR
2960F\$\$	Accounts Payable From Canceled Appropriations F/CR
2960C\$\$	Accounts Payable From Canceled Appropriations C/CR

**Major SGL Accounts**

2960N\$\$	Accounts Payable From Canceled Appropriations N/CR
2970F\$A	Liability for Capital Transfers to the General Fund of Treas FA
2970F\$\$	Liability for Capital Transfer to the General Fund of Treas FS/
2980C\$\$	Custodial Liab CS/CR
2980F\$\$	Custodial Liab FS/CR
2980N\$\$	Custodial Liab NS/CR
2985F\$A	Liability for Non-Entity Assets Not Reported on SCA FA/CR
2985C\$A	Liability for Non-Entity Assets Not Reported on SCA CA/CR
2990F\$\$	Other Liabilities W/out Related Budg Oblig F/CR
2990C\$\$	Other Liabilities W/out Related Budg Oblig C/CR
2990N\$\$	Other Liabilities W/out Related Budg Oblig N/CR
2995F\$\$	Estimated Cleanup Cost Liab F/CR
2995C\$\$	Estimated Cleanup Cost Liab C/CR
2995N\$\$	Estimated Cleanup Cost Liab N/CR
IcDiffRecPay	IC Diff Receivables/Payables
IcDiffAdvToFrom	IC Diff Advances To/Advances From
IcDiffOthAstLia	IC Diff Other Assets/Other Liabilities
IcDiffIntRecPay	IC Diff Interest Rec/Interest Pay
IcDiffExRecPay	IC Diff Expend Trf Rec/Expend Trf Pay
IcDiffRecPayTrf	IC Diff Rec Trf Curr/Pay Trf Curr
<b>NetPosAccts</b>	<b>Net Position Accounts (3000s)</b>
3100\$\$\$	Unexpappropriation Cumulative/CR
3101\$\$\$	Unexpapprop Appropriation Rec'd/CR
3102F\$\$	Unexpapprop Transfers In F/CR
3102C\$\$	Unexpapprop Transfers In C/CR
3103F\$\$	Unexpapprop Transfers Out F/DR
3103C\$\$	Unexpapprop Transfers Out C/DR
3106\$\$\$	Unexpapprop Adjustments/ER
3107\$\$\$	Unexpapprop Used/DR
3108\$\$\$	Unexpended Approp Prior Pd Adj Rest/ER
3109\$\$\$	Expended Approp Prior Pd Adj Not Rest/ER
3310\$\$\$	Cumulative Results of Operations/ER
IcDiff31023Trf	ICDIFF 3102 3103 Transfers In/Out
<b>FinSrcAccts</b>	<b>Financ Source &amp; Revenue Accts (5000s)</b>
5100CX\$	Revenue Fr Goods Sold CX/CR
5100FX\$	Revenue Fr Goods Sold FX/CR
5100NX\$	Revenue Fr Goods Sold NX/CR
5109CX\$	Contra Rev for Goods Sold FX13X/DR
5109FX\$	Contra Revenue for Goods Sold FX/DR
5109NX\$	Contra Rev for Goods Sold NX/DR
5200CX\$	Revenue Fr Services Provided CX/CR
5200FX\$	Revenue Fr Services Provided FX/CR
5200NX\$	Revenue Fr Services Provided NX/CR
5209CX\$	Contra Rev for Services Provided CX/DR
5209FX\$	Contra Revenue for Svc Provided FX/DR
5209NX\$	Contra Revenue for Svc Provided NX/DR
5310CTA	Interest Revenue Other CTA/CR

**Major SGL Accounts**

5310CTS	Interest Revenue Other CTS/CR
5310CXA	Interest Revenue Other CXA/CR
5310CXS	Interest Revenue Other CXS/CR
5310FTA	Interest Revenue Other FTA/CR
5310FTS	Interest Revenue Other FTS/CR
5310FXA	Interest Revenue Other FXA/CR
5310FXS	Interest Revenue Other FXS/CR
5310NTA	Interest Revenue Other NTA/CR
5310NTS	Interest Revenue Other NTS/CR
5310NXA	Interest Revenue Other NXA/CR
5310NXS	Interest Revenue Other NXS/CR
5311CTA	Interest Revenue Investments CTA/CR
5311CTS	Interest Revenue Investments CTS/CR
5311CXA	Interest Revenue Investments CXA/CR
5311CXS	Interest Revenue Investments CXS/CR
5311FTA	Interest Revenue Investments FTA/CR
5311FTS	Interest Revenue Investments FTS/CR
5311FXA	Interest Revenue Investments FXA/CR
5311FXS	Interest Revenue Investments FXS/CR
5311NTA	Interest Revenue Investments NTA/CR
5311NTS	Interest Revenue Investments NTS/CR
5311NXA	Interest Revenue Investments NXA/CR
5311NXS	Interest Revenue Investments NXS/CR
5312CTA	Interest Revenue Loans/Uninv't'd CTA/CR
5312CTS	Interest Revenue Loans/Uninv't'd CTS/CR
5312CXA	Interest Revenue LoanUninvested CXA/CR
5312CXS	Interest Revenue LoanUninvested CXS/CR
5312FTA	Interest Revenue Loans/Uninvested FTA/CR
5312FTS	Interest Revenue Loans/Uninvested FTS/CR
5312FXA	Interest Revenue Loans/Uninvested FXA/CR
5312FXS	Interest Revenue Loans/Uninvested FXS/CR
5312NTA	Interest Revenue Loans/Uninvested NTA/CR
5312NTS	Interest Revenue Loans/Uninvested NTS/CR
5312NXA	Interest Revenue Loans/Uninvested NXA/CR
5312NXS	Interest Revenue Loans/Uninvested NXS/CR
5317CTA	Contra Rev for Interest LoanRec CTA/DR
5317CTS	Contra Rev for Interest LoanRec CTS/DR
5317CXA	Contra Rev for Int Loan Rec CXA/DR
5317CXS	Contra Rev for Int Loan Rec CXS/DR
5317FTA	Contra Rev for Interest Loan Rec FTA/DR
5317FTS	Contra Rev for Interest Loan Rec FTS/DR
5317FXA	Contra Rev for Interest Loan Rec FXA/DR
5317FXS	Contra Rev for Interest Loan Rec FXS/DR
5317NTA	Contra Rev for Interest Loan Rec NTA/DR
5317NTS	Contra Rev for Interest Loan Rec NTS/DR
5317NXA	Contra Rev for Interest Loan Rec NXA/DR
5317NXS	Contra Rev for Interest Loan Rec NXS/DR
5318CTA	Contra Rev for Interest Invest CTA/DR
5318CTS	Contra Rev for Interest Invest CTS/DR

**Major SGL Accounts**

5318CXA	Contra Rev for Interest Invest CXA/DR
5318CXS	Contra Rev for Interest Invest CXS/DR
5318FTA	Contra Rev for Interest Invest FTA/DR
5318FTS	Contra Rev for Interest Invest FTS/DR
5318FXA	Contra Rev for Interest Invest FXA/DR
5318FXS	Contra Rev for Interest Invest FXS/DR
5318NTA	Contra Rev for Interest Invest NTA/DR
5318NTS	Contra Rev for Interest Invest NTS/DR
5318NXA	Contra Rev for Interest Invest NXA/DR
5318NXS	Contra Rev for Interest Invest NXS/DR
5319CTA	Contra Revenue for Interest Oth CTA/DR
5319CTS	Contra Revenue for Interest Oth CTS/DR
5319CXA	Contra Revenue for Interest Oth CXA/DR
5319CXS	Contra Revenue for Interest Oth CXS/DR
5319FTA	Contra Revenue for Interest Other FTA/DR
5319FTS	Contra Revenue for Interest Other FTS/DR
5319FXA	Contra Revenue for Interest Other FXA/DR
5319FXS	Contra Revenue for Interest Other FXS/DR
5319NTA	Contra Revenue for Interest Other NTA/DR
5319NTS	Contra Revenue for Interest Other NTS/DR
5319NXA	Contra Revenue for Interest Other NXA/DR
5319NXS	Contra Revenue for Interest Other NXS/DR
5320CTA	Pen Fines & Adm Fees Revenue CTA/CR
5320CTS	Pen Fines & Adm Fees Revenue CTS/CR
5320CXA	Pen Fines & Adm Fees Revenue CXA/CR
5320CXS	Pen Fines & Adm Fees Revenue CXS/CR
5320FTA	Pen Fines & Adm Fees Revenue FTA/CR
5320FTS	Pen Fines & Adm Fees Revenue FTS/CR
5320FXA	Pen Fines & Adm Fees Revenue FXA/CR
5320FXS	Pen Fines & Adm Fees Revenue FXS/CR
5320NTA	Pen Fines & Adm Fees Revenue NX/CR
5320NTS	Pen Fines & Adm Fees Revenue NT/CR
5320NXA	Pen Fines & Adm Fees Revenue NX/CR
5320NXS	Pen Fines & Adm Fees Revenue NX/CR
5329CTA	Con Rev for Pen Fines&Adm Fees CTA/DR
5329CTS	Con Rev for Pen Fines&Adm Fees CTS/DR
5329CXA	Con Rev for Pen Fines&Adm Fees CXA/DR
5329CXS	Con Rev for Pen Fines&Adm Fees CXS/DR
5329FTA	Con Rev for Pen Fines&Adm Fees FTA/DR
5329FTS	Con Rev for Pen Fines&Adm Fees FTS/DR
5329FXA	Con Rev for Pen Fines&Adm Fees FXA/DR
5329FXS	Con Rev for Pen Fines&Adm Fees FXS/DR
5329NTA	Con Rev for Pen Fines&Adm Fees NTA/DR
5329NTS	Con Rev for Pen Fines&Adm Fees NTS/DR
5329NXA	Con Rev for Pen Fines&Adm Fees NXA/DR
5329NXS	Con Rev for Pen Fines&Adm Fees NXS/DR
5400CT\$	Benf Prog Revenue CT/CR
5400CX\$	Benf Prog Revenue CX/CR
5400FT\$	Benf Prog Revenue FT/CR

**Major SGL Accounts**

5400FX\$	Benf Prog Revenue FX/CR
5400NT\$	Benf Prog Revenue NT/CR
5400NX\$	Benf Prog Revenue NX/CR
5409CT\$	Con Rev for Benf Prog Rev CT/DR
5409CX\$	Con Rev for Benf Prog Rev CX/DR
5409FT\$	Con Rev for Benf Prog Rev FT/DR
5409FX\$	Con Rev for Benf Prog Rev FX/DR
5409NT\$	Con Rev for Benf Prog Rev NT/DR
5409NX\$	Con Rev for Benf Prog Rev NX/DR
5500CX\$	Insur and Guarantee Prem Rev CX/CR
5500FX\$	Insur and Guarantee Prem Rev FX/CR
5500NX\$	Insur and Guarantee Prem Rev NX/CR
5509CX\$	Con Rev for Insur&Guaran Prem Rev CX/DR
5509FX\$	Con Rev for Insur&Guaran Prem Rev FX/DR
5509NX\$	Con Rev for Insur&Guaran Prem Rev NX/DR
5600NTS	Donated Revenue Financial Res NTS/CR
5600NTA	Donated Revenue Financial Res NTA/CR
5609NTS	Con Rev for Donations Fin Res NTS/DR
5609NTA	Con Rev for Donations Fin Res NTA/DR
5610NT\$	Donated Rev Nonfin Resources NT/CR
5619NT\$	Contra Donated Rev Nonfin Res NT/DR
5700\$\$\$	Expended Approp/CR
5708\$\$\$	Expended Approp Prior Pd Adj Restat/ER
5709\$\$\$	Expended Approp Prior Pd Adj Not ResT/ER
5720F\$\$	Fin Sources Transf In Without Reimb F/CR
5720C\$\$	Fin Sources Transf In WO Reimb C/CR
5730F\$\$	Fin Sources Transf Out WO Reimb F/DR
5730C\$\$	Fin Sources Transf Out WO Reimb C/DR
5740F\$\$	Approp Earmarked Recpts Trans In F/CR
5740C\$\$	Approp Earmarked Recpts Trans In C/CR
5745F\$\$	Approp Earmarked Recpts Trans Out F/DR
5745C\$\$	Approp Earmarked Recpts Trans Out C/DR
5750F\$\$	Expend Fin Sources Transf In F/CR
5750C\$\$	Expend Fin Sources Transf In C/CR
5755F\$\$	Nonexp Trust Fund Fin Sour Trans In F/CR
5755C\$\$	Nonexp Trust Fund Fin SourTransIn C/CR
5760F\$\$	Expend Fin Sources Transf Out F/DR
5760C\$\$	Expend Fin Sources Transf Out C/DR
5765F\$\$	Nonexp Trust Fund Fin Sour TransOut F/DR
5765C\$\$	Nonexp Trust Fund FinSourcTransOutC/DR
5775F\$\$	NonBud Fin Sources TransIn F/CR
5775C\$\$	NonBud Fin Sources TransIn C/CR
5776F\$\$	NonBud Fin Sources TransOut F/DR
5776C\$\$	NonBud Fin Sources TransOut C/DR
5776C\$\$	Imputed Fin Sources F/CR
5780F\$\$	
5790F\$\$	Other Fin Sources F/ER
5791F\$\$	Adj to Fin Sources-Dwnwd Reest F/DR

**Major SGL Accounts**

5799\$\$\$	Adj of Approp Used/DR
5800FTA	Tax Revenue Collected FTA/CR
5800FTS	Tax Revenue Collected FTS/CR
5800NTA	Tax Revenue Collected NTA/CR
5800NTS	Tax Revenue Collected NTS/CR
5801FTA	Tax Revenue Accrual Adj FTA/CR
5801FTS	Tax Revenue Accrual Adj FTS/CR
5801NTA	Tax Revenue Accrual Adj NTA/CR
5801NTS	Tax Revenue Accrual Adj NTS/CR
5809FTA	Contra Revenue for Taxes FTA/DR
5809FTS	Contra Revenue for Taxes FTS/DR
5809NTA	Contra Revenue for Taxes NTA/DR
5809NTS	Contra Revenue for Taxes NTS/DR
5890FTA	Tax Revenue Refunds FTA/DR
5890FTS	Tax Revenue Refunds FTS/DR
5890NTA	Tax Revenue Refunds NTA/DR
5890NTS	Tax Revenue Refunds NTS/DR
5900CTA	Other Revenue CTA/CR
5900CTS	Other Revenue CTS/CR
5900CXA	Other Revenue CXA/CR
5900CXS	Other Revenue CXS/CR
5900FTA	Other Revenue FTA/CR
5900FTS	Other Revenue FTS/CR
5900FXA	Other Revenue FXA/CR
5900FXS	Other Revenue FXS/CR
5900NTA	Other Revenue NTA/CR
5900NTS	Other Revenue NTS/CR
5900NXA	Other Revenue NXA/CR
5900NXS	Other Revenue NXS/CR
5909CTA	Contra Revenue for Other Rev CTA/DR
5909CTS	Contra Revenue for Other Rev CTS/DR
5909CXA	Contra Revenue for Other Rev CXA/DR
5909CXS	Contra Revenue for Other Rev CXS/DR
5909FTA	Contra Revenue for Other Revenue FTA/DR
5909FTS	Contra Revenue for Other Revenue FTS/DR
5909FXA	Contra Revenue for Other Revenue FXA/DR
5909FXS	Contra Revenue for Other Revenue FXS/DR
5909NTA	Contra Revenue for Other Revenue NTA/DR
5909NTS	Contra Revenue for Other Revenue NTS/DR
5909NXA	Contra Revenue for Other Revenue NXA/DR
5909NXS	Contra Revenue for Other Revenue NXS/DR
5990CTS	Coll for Others CTS/DR
5990CXS	Coll for Others CXS/DR
5990FTS	Coll for Others FTS/DR
5990FXS	Coll for Others FXS/DR
5990NTS	Coll for Others NTS/DR
5990NXS	Coll for Others NXS/DR
5991CTS	Accrued Coll for Others CTS/DR

## Major SGL Accounts

5991CXS	Accrued Coll for Others CXS/DR
5991FTS	Accrued Coll for Others FTS/DR
5991FXS	Accrued Coll for Others FXS/DR
5991NTS	Accrued Coll for Others NTS/DR
5991NXS	Accrued Coll for Others NXS/DR
5993F\$A	Offset to Non-Entity Coll FA/DR
5993C\$A	Offset to Non-Entity Coll CA/DR
5994F\$A	Offset to Non-Entity Accrued Coll FA/DR
5994C\$A	Offset to Non-Entity Accrued Coll CA/DR
5997F\$A	Financing Sources Transferred In from Custodial Statement C
	Custodial Collections Transferred out to a Treasury Account S
5998F\$S	Than the General Fund of the Treasury FS/DR
lcDiffTrflnOuts	IC Differ Transfers In/Transfers Out
<b>ExpAccts</b>	<b>Expense Accounts (6000s)</b>
6100F\$\$	Oper Expenses/Prog Costs F/DR
6100C\$\$	Oper Expenses/Prog Costs C/DR
6100N\$\$	Oper Expenses/Prog Costs N/DR
6190F\$\$	Contra Bad Debt Exp Incur for Oth F/CR
6190C\$\$	Contra Bad Debt Exp Incur for Oth C/CR
6190N\$\$	Contra Bad Debt Exp Incur for Oth N/CR
6199N\$\$	Adj to Subsidy Expense N/CR
6310F\$\$	Interest Exp on Borrowing Fr Treas F/DR
6320F\$\$	Interest Expenses on Sec F/DR
6320N\$\$	Interest Expenses on Sec N/DR
6330C\$A	Other Interest Expenses CA/DR
6330C\$S	Other Interest Expenses CS/DR
6330F\$A	Other Interest Expenses FA/DR
6330F\$S	Other Interest Expenses FS/DR
6330N\$A	Other Interest Expenses NA/DR
6330N\$S	Other Interest Expenses NS/DR
6400F\$\$	Benf Expense F/DR
6400C\$\$	Benf Expense C/DR
6400N\$\$	Benf Expense N/DR
6500N\$\$	Cost of Goods Sold N/DR
6600N\$\$	Applied Overhead N/CR
6610N\$\$	Cost Capitalization Offset/CR
6710N\$\$	Depr Amort and Depletion N/DR
6720F\$\$	Bad Debt Expense F/DR
6720C\$\$	Bad Debt Expense C/DR
6720N\$\$	Bad Debt Expense N/DR
6730F\$\$	Imputed Costs F/DR
6790N\$A	Oth Expenses Not Req Budg Res NA/DR
6790N\$S	Oth Expenses Not Req Budg Res NS/DR
6790F\$A	Oth Expenses Not Req Budg Resour FA/DR
6790F\$S	Oth Expenses Not Req Budg Resour FS/DR
6790C\$A	Oth Expenses Not Req Budg Resour CA/DR
6790C\$S	Oth Expenses Not Req Budg Resour CS/DR
6800F\$\$	Future Funded Expenses F/DR
6800C\$\$	Future Funded Expenses C/DR

**Major SGL Accounts**

6800N\$\$	Future Funded Expenses N/DR
6850F\$\$	Empr Contr NR CY Budg Auth(Unoblig) F/DR
6900F\$\$	Nonproduction Costs F/DR
6900C\$\$	Nonproduction Costs C/DR
6900N\$\$	Nonproduction Costs N/DR
lcDiffRevExp	IC Diff Revenues/Expenses
<b>GnLsMiscAccts</b>	<b>Gains/Losses/Miscell Accounts (7000s)</b>
7110CT\$	Gains on Disposit of Assets Oth CT/CR
7110CX\$	Gains on Disposit of Assets Oth CX/CR
7110FT\$	Gains on Disposit of Assets Oth FT/CR
7110FX\$	Gains on Disposit of Assets Other FX/CR
7110NT\$	Gains on Disposit of Assets Other NT/CR
7110NX\$	Gains on Disposit of Assets Other NX/CR
7111CT\$	Gains on Disposition of Invest CT/CRG
7111CX\$	Gains on Disposition of Invest CX/CR
7111FT\$	Gains on Disposition of Investment FT/CR
7111FX\$	Gains on Disposition of Investment FX/CR
7111NT\$	Gains on Disposition of Investment NT/CR
7111NX\$	Gains on Disposition of Investment NX/CR
7112CT\$	Gains on Disposit of Borrowing CT/CR
7112CX\$	Gains on Disposit of Borrowing CX/CR
7112FT\$	Gains on Disposit of Borrowing FT/CR
7112FX\$	Gains on Disposit of Borrowing FX/CR
7112NT\$	Gains on Disposit of Borrowing NT/CR
7112NX\$	Gains on Disposit of Borrowing NX/CR
7180CT\$	Unrealized Gains CT/CR
7180CX\$	Unrealized Gains CX/CR
7180FT\$	Unrealized Gains FT/CR
7180FX\$	Unrealized Gains FX/CR
7180NT\$	Unrealized Gains NT/CR
7180NX\$	Unrealized Gains NX/CR
7190CT\$	Other Gains CT/CR
7190CX\$	Other Gains CX/CR
7190FT\$	Other Gains FT/CR
7190FX\$	Other Gains FX/CR
7190NT\$	Other Gains NT/CR
7190NX\$	Other Gains NX/CR
7210CT\$	Losses on Disposition of Assets CT/DR
7210CX\$	Losses on Disposition of Assets CX/DR
7210FT\$	Losses on Disposition of Assets FT/DR
7210FX\$	Losses on Disposition of Assets FX/DR
7210NT\$	Losses on Dispos of Assets Other NT/DR
7210NX\$	Losses on Dispos of Assets Other NX/DR
7211CT\$	Loss on Disposition of Invest CT/DR
7211CX\$	Loss on Disposition of Invest CX/DR
7211FT\$	Loss on Disposition of Investment FT/DR
7211FX\$	Loss on Disposition of Investment FX/DR
7211NT\$	Loss on Disposition of Investment NT/DR
7211NX\$	Losses on Disposit of Investment NX/DR

**Major SGL Accounts**

7212CT\$	Losses on Disposit of Borrowing CT/DR
7212CX\$	Losses on Disposit of Borrowing CX/DR
7212FT\$	Losses on Disposit of Borrowing FT/DR
7212FX\$	Losses on Disposit of Borrowing FX/DR
7212NT\$	Losses on Disposit of Borrowing NT/DR
7212NX\$	Losses on Disposit of Borrowing NX/DR
7280CT\$	Unrealized Loss CT/DR
7280CX\$	Unrealized Loss CX/DR
7280FT\$	Unrealized Loss FT/DR
7280FX\$	Unrealized Loss FX/DR
7280NT\$	Unrealized Loss NT/DR
7280NX\$	Unrealized Loss NX/DR
7290CT\$	Other Losses CT/DR
7290CX\$	Other Losses CX/DR
7290FT\$	Other Losses FT/DR
7290FX\$	Other Losses FX/DR
7290NT\$	Other Losses NT/DR
7290NX\$	Other Losses NX/DR
7300F\$\$	Extraordinary Items F/ER
7300C\$\$	Extraordinary Items C/ER
7300N\$\$	Extraordinary Items N/ER
7400F\$\$	Prior Period Adj Restated F/ER
7400C\$\$	Prior Period Adj Restated C/ER
7400N\$\$	Prior Period Adj Restated N/ER
7401F\$\$	Prior Period Adj Restated F/ER
7401C\$\$	Prior Period Adj Restated C/ER
7401N\$\$	Prior Period Adj Restated N/ER
7500FT\$	Distribution of Income Dividend FT/DR
7500FX\$	Distribution of Income Dividend FX/DR
7500NT\$	Distribution of Income Dividend NT/DR
7500NX\$	Distribution of Income Dividend NX/DR
7600N\$\$	Changes in Actuarial Liab N/ER
IcDiffExGnsLoss	IC Diff Exch Gains/Exch Losses
IcDiffNexGnsLos	IC Diff Nonexch Gains/Nonexch Losses
IcDiffPriorPrd	IC Diff Prior Period Adjustments
<b>BalBudgetary</b>	<b>Balancing Account Budgetary</b>
<b>BudResAccts</b>	<b>Budgetary Resources Accounts (4000s to 4300s)</b>
4032\$\$\$	Anticipated Indefinite Contract Auth/DR
4034\$\$\$	Anticipated Adj to Contract Auth/ER
4042\$\$\$	Estimated Indefinite Borrowing Auth/DR
4044\$\$\$	AnticipdReductions to Borrowing Auth/CR
4047\$\$\$	Anticipated Transfers to Treas/CR
4060\$\$\$	Anticipated Coll Fr Non Federal Sour/DR
4070\$\$\$	Anticipated Coll Fr Federal Sour/DR
4081\$\$\$	Amounts Apropr From a Specif Treas/ER
4082\$\$\$	Allocations of Realized Authority/ER
4083\$\$\$	Transfers Current Year Authority Rec/ER
4111\$\$\$	Debt Liquidation Approp/DR
4112\$\$\$	Liquidation of Deficiency Approp/DR

**Major SGL Accounts**

4114\$\$\$	Approp Trust or Spec Fund Recpts/DR
4115\$\$\$	Loan Subsidy Approp/DR
4117\$\$\$	Loan Adm Exp Approp/DR
4118\$\$\$	Re estd Loan Subsidy Approp/DR
4119\$\$\$	Other Approp Realized/DR
4120\$\$\$	Approp Anticipated Indef/DR
4123\$\$\$	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/ Cancellation /DR
4124\$\$\$	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/ Cancellation /CR
4125\$\$\$	Loan Modification Adj Transfer Approp/DR
4126\$\$\$	Amounts Appropriated From Specific Invested TAFS - Receivable /DR
4127\$\$\$	Amounts Appropriated From Specific Invested TAFS - Receivable /CR
4128\$\$\$	Amounts Appropriated From Specific Invested TAFS - Transfers-In /DR
4129\$\$\$	Amounts Appropriated From Specific Invested TAFS - Transfers- Out/CR
4130\$\$\$	Approp to Liquid Contract Auth Withdr/CR
4131\$\$\$	Current Yr Contract Auth Realized/DR
4132\$\$\$	Current Yr Contract Auth Realized Indefi
4133\$\$\$	Reductions of Contract Authority/CR
4134\$\$\$	Contract Authority Withdrawn/CR
4135\$\$\$	Contract Auth Liquidated/CR
4136\$\$\$	Contract Authority Liquidated/CR
4137\$\$\$	Contract Auth to be Liq by Trust fund/ER
4138\$\$\$	Approp to Liquid Contract Authority/DR
4139\$\$\$	Contract Auth Carried Forward/DR
4140\$\$\$	Substitution of Borrowing Authority/CR
4141\$\$\$	Current Yr Borrowing Auth Realized/DR
4143\$\$\$	Reductions to Borrowing Auth/CR
4144\$\$\$	Borrowing Authority Withdrawn/CR
4145\$\$\$	Borrowing Auth Converted to Cash/CR
4146\$\$\$	Actual Repay of Debt Curr Yr Auth/CR
4147\$\$\$	Actual Repayment of Debt Pror Yr Bal/CR
4148\$\$\$	Resources Realized Fr Borrowing Auth/DR
4149\$\$\$	Borrowing Auth Carried Forward/DR
4150\$\$\$	Reappropriations/DR
4151\$\$\$	Act Cap transf to Gen Fund CYr Auth/CR
4152\$\$\$	Act Cap Transf to Gen Fund Pr Yr Bal/CR
4157\$\$\$	Auth Avail Recpt ApprBalPrevPrecl Ob/DR
4158\$\$\$	Auth Avail OffsetCollBalPrevPrecl Ob/DR
4160\$\$\$	Anticipated Transf Current Yr Auth/ER
4165\$\$\$	Allocation of Auth Ant fm Invest Bal/DR

**Major SGL Accounts**

4166\$\$\$	Alloc of Auth To Be Transf'd Inv Bal/ER
4167\$\$\$	Alloc of Realized Auth Trn Invst Bal/ER
4168\$\$\$	Alloc of Realized Auth NotTransf/ER
4170\$\$\$	Transf Current Yr Auth/ER
4171\$\$\$	Non Allocation Transf Inv Bal Rec
4172\$\$\$	Non Allocation Transf Inv Bal Pay
4173\$\$\$	Non Allocation Trans of Invest/ER
4175\$\$\$	Alloc Transf of Curr Yr Auth Noninv/ER
4176\$\$\$	Allocation Transfer Prior Yr Bal/ER
4180\$\$\$	Anticipated Transf Prior Yr Bal/ER
4190\$\$\$	Transf Prior Yr Bal/ER
4191\$\$\$	Balance Trnsf Extension of Avail/ER
4192\$\$\$	Balance Trnsf Unexpired to Expired
4195\$\$\$	Transfer of Obligated Bal/ER
4199\$\$\$	Transfer of Expired Expenditure Rec/ER
4201\$\$\$	Total Actual Resources Collected/DR
4210\$\$\$	Anticipated Reimb and Other Income/DR
4212\$\$\$	Liquidation Deficiency OffsettingColl/DR
4215\$\$\$	Anticpatd Approp TrustFd Expnd Transf/DR
4221\$\$\$	Unfilled Customer Orders Without Adv/DR
4222\$\$\$	Unfilled Customer Orders With Adv/DR
4225\$\$\$	Approp Trust Fund Expend Transf Rec/DR
4230\$\$\$	Unfilled Customer Orders W/out Adv/ER
4231\$\$\$	Unfilled Customer Orders With Adv/ER
4232\$\$\$	Approp Trust Fund Expenditure Trans/ER
4233\$\$\$	Reimb and Other Income Earned Rec/ER
4234\$\$\$	Other Federal Receivable Transfer/ER
4251\$\$\$	Reimb and Other Income Earned Rec/DR
4252\$\$\$	Reimb and Other Income Earned Collect/DR
4255\$\$\$	Approp TrustFund Expnd Transf Collect/DR
4260\$\$\$	Actual Collect of Gov type Fees/DR
4261\$\$\$	Actual Collect of Business Type Fees/DR
4262\$\$\$	Actual Coll of Loan Principal/DR
4263\$\$\$	Actual Coll of Loan Interest/DR
4264\$\$\$	Actual Coll of Rent/DR
4265\$\$\$	Actual Coll FrSale of Foreclosed Prop/DR
4266\$\$\$	Other Actual Coll Bus type Non Fed/DR
4267\$\$\$	Other Actual Coll Gov type Non Fed/DR
4271\$\$\$	Actual Prog Fund Subsidy Coll/DR
4273\$\$\$	Interest Collected Fr Treas/DR
4275\$\$\$	Actual Coll Fr Liquidating Fund/DR
4276\$\$\$	Actual Coll Fr Fin Fund/DR
4277\$\$\$	Other Actual Coll Federal/DR
4281\$\$\$	Actual Prog Fund Subsidy Rec/DR
4283\$\$\$	Interest Rec Fr Treas/DR

**Major SGL Accounts**

4285\$\$\$	Rec Fr the Liquidating Fund/DR
4286\$\$\$	Rec Fr the Fin Fund/DR
4287\$\$\$	Other Federal Recs/DR
4290\$\$\$	Amort & Mkt Adj – Investmts in Zero Coupon Bonds/DR
4310\$\$\$	Anticipated Recov of Prior Yr Oblig/DR
4310D\$\$\$	Anticipated Recov of PY Oblig/DIR/DR
4310R\$\$\$	Anticipated Recov of PY Oblig/REI/DR
4320\$\$\$	Adj for Changes in PY Alloc of BR/ER
4350\$\$\$	Canceled Auth/CR
4351\$\$\$	Part or Early Cancellation of Auth with Warrant/CR
4355\$\$\$	Cancellation of App from unavailable Receipts
4356\$\$\$	Cancellation of App from Invested Balances
4357\$\$\$	Cancellation of App from Inv Trust Special Funds
4382\$\$\$	Rescission New Budg Auth Special&Trst/CR
4383\$\$\$	Rescission PriorYear Special&Trst/CR
4384\$\$\$	Temporary Reduction/Cancellation Returned by Appropriation /CR
4387\$\$\$	Temp Reduc of Approp fm Unav/Cr
4388\$\$\$	Temp Reduc of Unavail PY/Cr
4391\$\$\$	Adj to Indefinite No Yr Auth/ER
4392\$\$\$	Rescissions New Budget Authority/CR
4393\$\$\$	Rescissions Prior Yr/CR
4394\$\$\$	Recpts Unavail for Oblig Upon Coll/CR
4395\$\$\$	Auth Unavail Pursuant to Pub Law Temp/CR
4397\$\$\$	Recpts & Approp Temp Precl Fr Oblig/CR
4398\$\$\$	Offsetting Coll Temp Precl Fr Oblig/CR
4399\$\$\$	Special&Trst Fnd Rfnd TempPrclud Oblg/CR
<b>StatBudResAccts</b>	<b>Status of Budgetary Resources Accounts</b>
4420\$\$\$	Unapportioned Auth Pending Recission/CR
4420D\$\$\$	Unapportioned Auth Pending Recs/DIR/CR
4420R\$\$\$	Unapportioned Auth Pending Recs/REI/CR
4430\$\$\$	Unapportioned Auth OMB Deferral/CR
4430D\$\$\$	Unapportioned Auth OMB Def/DIR/CR
4430R\$\$\$	Unapportioned Auth OMB Def/DIR/CR
4450\$\$\$	Unapportioned Auth/CR
4450D\$\$\$	Unapportioned Auth/DIR/CR
4450R\$\$\$	Unapportioned Auth/REI/CR
4510\$\$V	Apportionments Current Period/CR
4510D\$\$V	Apportionments Current Period/DIR/CR
4510R\$\$V	Apportionments Current Period/REI/CR
4510\$\$Q	Apportionments Subsequent Period/CR
4510D\$\$Q	Apportionments Subsequent Period/DIR/CR
4510R\$\$Q	Apportionments Subsequent Period/REI/CR
4590\$\$\$	Appor Unavail Anticipated Resources/CR
4590D\$\$V	Appr Unavail Antic Current Period/DIR/CR
4590R\$\$V	Appr Unavail Antic Current Period/REI/CR
4590D\$\$\$	Appor Unavail Anticipated Res/DIR/CR
4590R\$\$\$	Appor Unavail Anticipated Res/REI/CR

### Major SGL Accounts

4590D\$Q	Appr Unavl Anti Subsequent Period/DIR/CR
4590R\$Q	Appr Unavl Anti Subsequent Period/REI/CR
4610\$\$\$	Allotments Realized Resources/CR
4610D\$\$	Allotments Realized Resources/DIR/CR
4610R\$\$	Allotments Realized Resources/REI/CR
4620\$\$\$	Unoblig Funds Not Subject to Apport/CR
4620D\$\$	Unoblig Funds Not Subj to Apport/DIR/CR
4620R\$\$	Unoblig Funds Not Subj to Apport/REI/CR
4630\$\$\$	Funds Not Avail for Commitment/Oblig/CR
4630D\$\$	Funds Not Avail for Commit/Oblig/DIR/CR
4630R\$\$	Funds Not Avail for Commit/Oblig/REI/CR
4650\$\$\$	Allotments Expired Auth/CR
4650D\$\$	Allotments Expired Auth/DIR/CR
4650R\$\$	Allotments Expired Auth/REI/CR
4690D\$\$	Anticipd Res Prog Exemp Apport/DIR/CR
4690R\$\$	Anticipd Res Prog Exemp Apport/REI/CR
4700\$\$\$	Commitments/CR
4700D\$\$	Commitments/DIR/CR
4700R\$\$	Commitments/REI/CR
4720D\$\$	Commit Prog exempt Apport/DIR/CR
4720R\$\$	Commit Prog exempt Apport/REI/CR
4801D\$\$	Undel Ord Obligation Unpaid Direct/CR
4801DA\$	Undel Ord Obligation Unpaid Direct_A/CR
4801DB\$	Undel Ord Obligation Unpaid Direct_B/CR
4801DC\$	Undel Ord Oblig Unpaid Direct_EXMPT/CR
4801R\$\$	Undel Ord Oblig Unpaid Reimb/CR
4801RA\$	Undel Ord Oblig Unpaid Reimb_A/CR
4801RB\$	Undel Ord Oblig Unpaid Reimb_B/CR
4801RC\$	Undel Ord Oblig Unpaid Reimb_EXMPT/CR
4802D\$\$	Undel Ord Oblig Prepaid/Advanced Dir/CR
4802DA\$	Undel Ord Oblig Prepaid/Adv Direct_A/CR
4802DB\$	Undel Ord Oblig Prepaid/Adv Direct_B/CR
4802DC\$	Undel Ord Oblig Prepaid/Adv Dir_EXMPT/CR
4802R\$\$	Undel Ord Oblig Prepaid/Adv Reimb/CR
4802RA\$	Undel Ord Oblig Prepaid/Ad Reimb_A/CR
4802RB\$	Undel Ord Oblig Prepaid/Ad Reimb_B/CR
4802RC\$	Undel Ord Oblig Prep/Ad Reimb_EXMPT/CR
4831\$\$\$	Undel Ord Oblig Transferred Unpaid/ER
4831D\$\$	Undel Ord Oblig Transf Unpaid/DIR/ER
4831R\$\$	Undel Ord Oblig Transf Unpaid/REI/ER
4832\$\$\$	Undel Ord Oblig Transf Prepaid/Adv/ER
4832D\$\$	Undel Ord Oblig Transf Prep/Adv/DIR/ER
4832R\$\$	Undel Ord Oblig Transf Prep/Adv/REI/ER
4871\$\$\$	Downward Adj of PY Unpaid Undel Ord/DR
4871D\$\$	Downward Adj of PY Unpaid UDO/DIR/DR
4871R\$\$	Downward Adj of PY Unpaid UDO/REI/DR
4872\$\$\$	Dward Adj of PY Prep/Adv Unexp Ob Ref/DR
4872D\$\$	Dward Adj of PY Prep/Adv Unexp Ob/DIR/DR
4872R\$\$	Dward Adj of PY Prep/Adv Unexp Ob/REI/DR

**Major SGL Accounts**

4881D\$\$	Upward Adj of PY Unpd UDO Obl/DIR/CR
4881DA\$	Upward Adj PY Unpd UDO Obl/DIR_A/CR
4881DB\$	Upward Adj PY Unpd UDO Obl/DIR_B/CR
4881DC\$	Upward Adj PY Unpd UDO/DIR_EXMPT/CR
4881R\$\$	Upward Adj of PY Unpd UDO Oblig/REI/CR
4881RA\$	Upward Adj of PY Unpd UDO Ob/REI_A/CR
4881RB\$	Upward Adj of PY Unpd UDO Oblig/REI_B/CR
4881RC\$	Upward Adj PY Unpd UDO Ob/REI_EXMPT/CR
4882D\$\$	Upw Adj of PY Prepd/Adv UDO Obl/DIR/CR
4882DA\$	Upw Adj of PY Prepd/Adv UDO Obl/DIR_A/CR
4882DB\$	Upw Adj of PY Prepd/Adv UDO Obl/DIR_B/CR
4882DC\$	Upw Adj PY Prepd/Adv UDO Obl/DIR_EX/CR
4882R\$\$	Upw Adj of PY Prepd/Adv UDO Obl/REI/CR
4882RA\$	Upw Adj of PY Prepd/Adv UDO Obl/REI_A/CR
4882RB\$	Upw Adj of PY Prepd/Adv UDO Obl/REI_B/CR
4882RC\$	Upw Adj PY Prepd/Adv UDO Obl/REI_EX/CR
4901D\$\$	Delivered Order Obl Unpaid/DIR/CR
4901DA\$	Delivered Order Obl Unpaid/DIR_A/CR
4901DB\$	Delivered Order Obl Unpaid/DIR_B/CR
4901DC\$	Delivered Order Obl Unpaid/DIR_EX/CR
4901R\$\$	Delivered Order Obl Unpaid/REI/CR
4901RA\$	Delivered Order Obl Unpaid/REI_A/CR
4901RB\$	Delivered Order Obl Unpaid/REI_B/CR
4901RC\$	Delivered Order Obl Unpaid/REI_EX/CR
4902D\$\$	Delivered Order Obl Paid/DIR/CR
4902DA\$	Delivered Order Obl Paid/DIR_A/CR
4902DB\$	Delivered Order Obl Paid/DIR_B/CR
4902DC\$	Delivered Order Obl Paid/DIR_EXM/CR
4902R\$\$	Delivered Order Obl Paid/REI/CR
4902RA\$	Delivered Order Obl Paid/REI_A/CR
4902RB\$	Delivered Order Obl Paid/REI_B/CR
4902RC\$	Delivered Order Obl Paid/REI_EX/CR
4908RC\$	Authority Outlayed Not Yet Disbursed/CR
4931\$\$\$	Delivered Order Transferred Unpaid/ER
4971\$\$\$	Dnward Adj of PY Unpaid Deliv Ord/DR
4971D\$\$	Dnward Adj of PY Unpaid Deliv Ord/DIR/DR
4971R\$\$	Dnward Adj of PY Unpaid Deliv Ord/REI/DR
4972\$\$\$	Dnward Adj of PY Paid Deliv Ord Ref/DR
4972D\$\$	Dnward Adj of PY Pd Deliv Ord Ref/DIR/DR
4972R\$\$	Dnward Adj of PY Pd Deliv Ord Ref/REI/DR
4981D\$\$	Upward Adj of PY Unpd Deliv Ord/DIR/CR
4981DA\$	Upward Adj of PY Unpd Deliv Ord/DIR_A/CR
4981DB\$	Upward Adj of PY Unpd Deliv Ord/DIR_B/CR
4981DC\$	Upward Adj PY Unpd Deliv Ord/DIR_EX/CR
4981R\$\$	Upward Adj of PY Unpd Deliv Ord/REI/CR
4981RA\$	Upward Adj of PY Unpd Deliv Ord/REI_A/CR
4981RB\$	Upward Adj of PY Unpd Deliv Ord/REI_B/CR
4981RC\$	Upward Adj PY Unpd Deliv Ord/REI_EXM/CR
4982D\$\$	Upwrd Adj of PY Paid Deliv Ord/DIR/CR

**Major SGL Accounts**

	4982DA\$	Upwrd Adj of PY Paid Deliv Ord/DIR_A/CR
	4982DB\$	Upwrd Adj of PY Paid Deliv Ord/DIR_B/CR
	4982DC\$	Upwrd Adj of PY Paid Deliv Ord/DIR_EX/CR
	4982R\$\$	Upwrd Adj of PY Paid Deliv Ord/REI/CR
	4982RA\$	Upwrd Adj of PY Paid Deliv Ord/REI_A/CR
	4982RB\$	Upwrd Adj of PY Paid Deliv Ord/REI_B/CR
	4982RC\$	Upwrd Adj of PY Paid Deliv Ord/REI_EX/CR
<b>MemoAccts</b>		<b>Memorandum Accounts</b>
	8101F\$\$	Partial Authority Cancellation F/CR
	8101C\$\$	Partial Authority Cancellation C/CR
	8101N\$\$	Partial Authority Cancellation N/CR
	8102F\$\$	Offset for Partial Authority Cancellation F/DR
	8102C\$\$	Offset for Partial Authority Cancellation C/DR
	8102N\$\$	Offset for Partial Authority Cancellation N/DR
	8801\$\$\$	Asset Activitiy Summary
	8801F\$\$	Offset for Purchases of Assets F/CR
	8801C\$\$	Offset for Purchases of Assets C/CR
	8801N\$\$	Offset for Purchases of Assets N/CR
	8802F\$\$	Purchases of Property, Plant, and Equipment C/DR
	8802C\$\$	Purchases of Property, Plant, and Equipment C/DR
	8802N\$\$	Purchases of Property, Plant, and Equipment F/DR
	8803F\$\$	Purchases of Inventory and Related Property N/DR
	8803C\$\$	Purchases of Inventory and Related Property N/DR
	8803N\$\$	Purchases of Inventory and Related Property N/DR
	8804F\$\$	Purchases of Assets – Other F/DR
	8804C\$\$	Purchases of Assets – Other N/DR
	8804N\$\$	Purchases of Assets – Other F/DR

**ICP Dimensions  
For Bureaus' ETB Submissions**

***Federal Trading Partners:***

**For those major SGL account numbers that have an 'F' (Federal) attribute, a Federal Trading Partner number must follow the major SGL account number.** Examples of the Federal Trading Partner subaccount number following the major SGL account number include 1310F\$A,12,[NONE],[NONE],12,963, 2110F\$A,19,[NONE],[NONE],33143

- 00 Unidentified
- 02 U.S. Capitol Police
- 01 Architect of the Capitol
- 03 Library of Congress
- 04 Government Printing Office
- 05 Government Accountability Office
- 08 Congressional Budget Office
- 09 Other Legislative Branch Agencies
- 10 The Judiciary
- 11 Executive Office of the President
- 12 Department of Agriculture
- 14 Department of the Interior
- 15 Department of Justice
- 1601 Department of Labor
- 1602 Pension Benefit Guarantee Corporation
- 17 Department of the Navy
- 18 U.S. Postal Service
- 19 Department of State
- 20 Department of the Treasury
- 21 Department of the Army
- 23 U.S. Tax Court
- 24 Office of Personnel Management
- 25 National Credit Union Administration
- 26 Federal Retirement Thrift Investment Board
- 27 Federal Communications Commission
- 28 Social Security Administration
- 29 Federal Trade Commission
- 31 U.S. Nuclear Regulatory Commission
- 3300 Smithsonian Institution
- 3301 JFK Center for Performing Arts
- 3302 National Gallery of Art
- 3303 Woodrow Wilson International Center for Scholars
- 34 International Trade Commission
- 36 Department of Veterans Affairs
- 41 Merit Systems Protection Board
- 45 U.S. Equal Employment Opportunity Commission
- 46 Appalachian Regional Commission
- 47 General Services Administration
- 48 Temporary Commissions
- 49 National Science Foundation
- 50 Securities and Exchange Commission
- 51 Federal Deposit Insurance Corporation
- 54 Federal Labor Relations Authority

**ICP Dimensions  
For Bureaus' ETB Submissions**

56	Central Intelligence Agency
57	Department of the Air Force
59	National Foundation on the Arts and the Humanities
60	National Railroad Retirement Investment Trust
61	Consumer Product Safety Commission
62	Office of Special Counsel
63	National Labor Relations Board
64	Tennessee Valley Authority
65	Federal Maritime Commission
68	Environmental Protection Agency
6900	Department of Transportation
6903	St. Lawrence Seaway Development Corporation
70	Department of Homeland Security
71	Overseas Private Investment Corporation
72	Agency for International Development
73	Small Business Administration
74	American Battle Monuments Commission
75	Department of Health and Human Services
76	Historical and Memorial Commissions
7801	Farm Credit Administration
7802	Farm Credit System Insurance Corporation
80	National Aeronautics and Space Administration
83	Export-Import Bank of the United States
84	Armed Forces Retirement Home
86	Department of Housing and Urban Development
88	National Archives and Records Admin.
89	Department of Energy
90	Selective Service System
9100	Department of Education
9108	Appalachian Regional Development
93	Federal Mediation and Conciliation Service
95	Independent Agencies
96	U.S. Army Corps of Engineers
97	Office of the Secretary of Defense - Defense Agencies
99	Treasury General Fund

## ICP Dimensions For Bureaus' ETB Submissions

### *Intra-Commerce Trading Partners:*

**For those major SGL account numbers that have an 'C' (Department of Commerce) attribute and the trading partner is another bureau, an intra-Commerce Trading Partner subaccount number must follow the major SGL account number. For example, when Census is reporting a receivable from USPTO.**

Examples of the intra-Commerce trading partner subaccount number following the major SGL account number include: 1310C\$A,57\_00,[NONE],[NONE].

Alphabetical order:

- 67\_00 (Bureau of Industry and Security)
- 63\_00 (Census Bureau)
- 51\_05 (Departmental Management/Gifts and Bequests)
- 51\_01 (Departmental Management/Salaries and Expenses)
- 51\_02 (Departmental Management/Working Capital Fund)
- 52\_01 (Economic Development Administration/Salaries and Expenses)
- 52\_02 (Economic Development Administration/Grant and Revolving Funds)
- 53\_00 (Economics and Statistics Administration/Bureau of Economic Analysis)
- 51\_06 (Emergency Oil and Gas Loan Guarantee Program)
- 51\_07 (Emergency Steel Loan Guarantee Program)
- 51\_04 (Franchise Fund)
- 51\_09 (Herbert C. Hoover Building Renovations and Modernization)
- 55\_00 (International Trade Administration)
- 59\_00 (Minority Business Development Agency)
- 57\_00 (National Institute of Standards and Technology)
- 51\_08 (National Intellectual Property Law Enforcement Coordination Council)
- 54\_00 (National Oceanic and Atmospheric Administration)
- 62\_00 (National Technical Information Service)
- 61\_00 (National Telecommunications and Information Administration)
- 51\_03 (Office of Inspector General)
- 33\_00 (Technology Administration)
- 56\_00 (U. S. Patent and Trademark Office)

### *Intra-bureau Trading Partners:*

**For those major SGL account numbers that have a 'C' (Department of Commerce) attribute and the trading partner is within the same bureau, an intra-bureau Trading Partner subaccount number must follow the major SGL account number. For example, when Census Bureau's Fund Group 4512A is reporting revenue from Census Bureau's Fund Group 0450A. Examples of this subaccount number following the major SGL account number include 67\_00\_0300,1310C\$A, 67\_00\_1040, 2110C\$A., 52\_02\_2050, 1410C\$A., 52\_02\_4406,2310C., 55\_00\_1250, 5200CX\$,BG26., 53\_00\_1500,5900CTA., and 63\_00\_0450A ,6100C\$\$,BG35..**

**For a listing of Intra-Bureau Trading Partners: Please refer to Exhibit 1**

**ICP Dimensions  
For Bureaus' ETB Submissions**

***Bureau Goals for Custom 2:***

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

(5000 series account numbers with an 'X' (Exchange) attribute, all 6000 series account numbers, 7000 series account numbers with an 'X' (Exchange) attribute, account number 7300, and account number 7600):

**NOTE: Until OFM indicates to bureaus otherwise, bureaus are required to use the following shortened Bureau Goals list for their ETBs submissions:**

- BG01 National Oceanic and Atmospheric Administration
- BG08 U. S. Patent and Trademark Office
- BG12 Technology Administration
- BG13 National Institute of Standards and Technology
- BG17 National Technical Information Service
- BG21 National Telecommunications and Information Administration
- BG22 Minority Business Development Agency
- BG24 Economic Development Administration
- BG26 International Trade Administration
- BG30 Bureau of Industry and Security
- BG33 Economics and Statistics Administration
- BG35 Census Bureau
- BG40 Office of Inspector General
- BG41 Franchise Fund
- BG42 Departmental Management/Working Capital Fund
- BG43 Departmental Management/Salaries and Expenses
- BG44 Departmental Management/Gifts and Bequests
- BG45 Departmental Management/HCHB Renovations and Modernization
- BG58 Emergency Oil and Gas Loan Guarantee Program
- BG59 Emergency Steel Loan Guarantee Program
- BG60 National Intellectual Property Law Enforcement Coordination Council

## Required Format/Sample Bureau ETBs/Supplemental Data Submissions

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

```

!Period=Q4
!Scenario=Preclose
!Year=2007
!View=YTD
!Value=<Entity Currency>
!Custom1=Load
!Custom4=[None]

!Column_Order=Entity,Account,ICP,Custom2,Custom3
!Data
57_00_ONTOP,1360PubAr,[ICP NONE],[NONE],[NONE],42801.18
57_00_ONTOP,2190PubAccrGrnt,[ICP NONE],[NONE],[NONE],-26420629.01
57_00_ONTOP,376CosGnIGERev,[ICP NONE],[NONE],[NONE],-112823575.74
57_00_ONTOP,5790NBud,[ICP NONE],[NONE],[NONE],-282000.00
57_00_0500,1010$$$$,[ICP NONE],[NONE],[NONE],140118390.06
57_00_0500,1310N$A,[ICP NONE],[NONE],[NONE],7994.43
57_00_0500,1410C$$,57_00_4650,[NONE],[NONE],13908348.23
57_00_0500,1410C$$,51_02,[NONE],[NONE],405203.81
57_00_0500,1410N$$,[ICP NONE],[NONE],[NONE],30724.82
57_00_0500,2110C$A,54_00,[NONE],[NONE],-1433.36
57_00_0500,2110F$A,75,[NONE],[NONE],-2636.34
57_00_0500,2110F$A,47,[NONE],[NONE],-9843.93
57_00_0500,2110F$A,24,[NONE],[NONE],-16800.00
57_00_0500,2110F$A,17,[NONE],[NONE],-26500.00
57_00_0500,2110N$A,[ICP NONE],[NONE],[NONE],-7222440.70
57_00_0500,2120N$$,[ICP NONE],[NONE],[NONE],2004297.11
57_00_0500,2190N$$,[ICP NONE],[NONE],[NONE],-771340.76
57_00_0500,2210N$$,[ICP NONE],[NONE],[NONE],-4313725.95
57_00_0500,3100$$$$,[ICP NONE],[NONE],[NONE],-113958824.67
57_00_0500,3101$$$$,[ICP NONE],[NONE],[NONE],-434371287.00
57_00_0500,3102F$$,95,[NONE],[NONE],-4950000.00
57_00_0500,3102F$$,15,[NONE],[NONE],-5000000.00
57_00_0500,3103C$$,57_00_4650,[NONE],[NONE],1300000.00
57_00_0500,3106$$$$,[ICP NONE],[NONE],[NONE],282000.00
57_00_0500,3107$$$$,[ICP NONE],[NONE],[NONE],412587874.25
57_00_0500,3310$$$$,[ICP NONE],[NONE],[NONE],282000.00
57_00_0500,4119$$$$,[ICP NONE],[NONE],[NONE],434371287.00
57_00_0500,4170$$$$,[ICP NONE],[NONE],[NONE],3650000.00
57_00_0500,4190$$$$,[ICP NONE],[NONE],[NONE],5000000.00
57_00_0500,4201$$$$,[ICP NONE],[NONE],[NONE],120015109.90
57_00_0500,4450D$$,[ICP NONE],[NONE],[NONE],-468344.37
57_00_0500,4610D$$,[ICP NONE],[NONE],[NONE],-8638503.46
57_00_0500,4650D$$,[ICP NONE],[NONE],[NONE],-25380.19
57_00_0500,4801DA$,[ICP NONE],[NONE],[NONE],-120454550.67
57_00_0500,4801DB$,[ICP NONE],[NONE],[NONE],-1859801.55
57_00_0500,4802DA$,[ICP NONE],[NONE],[NONE],-14344276.86
57_00_0500,4871D$$,[ICP NONE],[NONE],[NONE],1970540.55
57_00_0500,4881DA$,[ICP NONE],[NONE],[NONE],-289652.22
57_00_0500,4881DB$,[ICP NONE],[NONE],[NONE],-268.65
57_00_0500,4901DA$,[ICP NONE],[NONE],[NONE],-10249203.47
57_00_0500,4901DB$,[ICP NONE],[NONE],[NONE],-103364.53
57_00_0500,4902DA$,[ICP NONE],[NONE],[NONE],-403369319.19
57_00_0500,4902DB$,[ICP NONE],[NONE],[NONE],-4209499.93

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**Required Format/Sample Bureau ETBs/Supplemental Data Submissions**

57\_00\_0500,4971D\$\$,[ICP NONE],[NONE],[NONE],400.00  
57\_00\_0500,4972D\$\$,[ICP NONE],[NONE],[NONE],39482.91  
57\_00\_0500,4981DA\$,[ICP NONE],[NONE],[NONE],-261.50  
57\_00\_0500,4982DA\$,[ICP NONE],[NONE],[NONE],-1034385.77  
57\_00\_0500,4982DB\$,[ICP NONE],[NONE],[NONE],-8.00  
57\_00\_0500,5700\$\$\$,[ICP NONE],[NONE],[NONE],-412587874.25  
57\_00\_0500,5730C\$\$,57\_00\_4650,[NONE],[NONE],4531082.25  
57\_00\_0500,5790F\$\$,00,[NONE],[NONE],-282000.00  
57\_00\_0500,6100C\$\$,57\_00\_4650,BG13,[NONE],148397863.12  
57\_00\_0500,6100C\$\$,51\_02,BG13,[NONE],1059014.55  
57\_00\_0500,6100C\$\$,51\_01,BG13,[NONE],601741.92  
57\_00\_0500,6100C\$\$,54\_00,BG13,[NONE],107545.60  
57\_00\_0500,6100C\$\$,33\_00,BG13,[NONE],-7055.28  
57\_00\_0500,6100F\$\$,89,BG13,[NONE],4962352.05  
57\_00\_0500,6100F\$\$,97,BG13,[NONE],1256818.00  
57\_00\_0500,6100F\$\$,17,BG13,[NONE],552137.12  
57\_00\_0500,6100F\$\$,47,BG13,[NONE],384210.15  
57\_00\_0500,6100F\$\$,75,BG13,[NONE],382959.84  
57\_00\_0500,6100F\$\$,24,BG13,[NONE],203057.00  
57\_00\_0500,6100F\$\$,49,BG13,[NONE],166128.13  
57\_00\_0500,6100F\$\$,14,BG13,[NONE],150000.00  
57\_00\_0500,6100F\$\$,04,BG13,[NONE],144871.00  
57\_00\_0500,6100F\$\$,21,BG13,[NONE],62676.56  
57\_00\_0500,6100F\$\$,80,BG13,[NONE],51844.85  
57\_00\_0500,6100F\$\$,19,BG13,[NONE],40070.00  
57\_00\_0500,6100F\$\$,12,BG13,[NONE],32177.58  
57\_00\_0500,6100F\$\$,20,BG13,[NONE],9459.38  
57\_00\_0500,6100N\$\$,[ICP NONE],BG13,[NONE],248763808.20  
57\_00\_0500,6330N\$A,[ICP NONE],BG13,[NONE],5543.60  
57\_00\_0500,6400N\$\$,[ICP NONE],BG13,[NONE],729568.63  
57\_00\_0515,1010\$\$\$,[ICP NONE],[NONE],[NONE],210293744.65  
57\_00\_0515,1310N\$A,[ICP NONE],[NONE],[NONE],546010.00  
57\_00\_0515,1720N\$\$,[ICP NONE],[NONE],[NONE],19628489.69  
57\_00\_0515,2110N\$A,[ICP NONE],[NONE],[NONE],-2903975.72  
57\_00\_0515,2190N\$\$,[ICP NONE],[NONE],[NONE],-23086187.86  
57\_00\_0515,2210N\$\$,[ICP NONE],[NONE],[NONE],-220825.18  
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57\_00\_0515,3100\$\$\$,[ICP NONE],[NONE],[NONE],-189135848.32  
57\_00\_0515,3101\$\$\$,[ICP NONE],[NONE],[NONE],-58685715.00  
57\_00\_0515,3107\$\$\$,[ICP NONE],[NONE],[NONE],63892128.04  
57\_00\_0515,4119\$\$\$,[ICP NONE],[NONE],[NONE],58685715.00  
57\_00\_0515,4201\$\$\$,[ICP NONE],[NONE],[NONE],210718590.12  
57\_00\_0515,4267\$\$\$,[ICP NONE],[NONE],[NONE],153320.61  
57\_00\_0515,4450D\$\$,[ICP NONE],[NONE],[NONE],-791845.08  
57\_00\_0515,4610D\$\$,[ICP NONE],[NONE],[NONE],-16440665.51  
57\_00\_0515,4801DA\$,[ICP NONE],[NONE],[NONE],-39353202.46  
57\_00\_0515,4801DB\$,[ICP NONE],[NONE],[NONE],-128331678.95  
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57\_00\_0515,4881DA\$,[ICP NONE],[NONE],[NONE],-37029.13  
57\_00\_0515,4901DA\$,[ICP NONE],[NONE],[NONE],-3124800.90  
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57\_00\_0515,4902DA\$,[ICP NONE],[NONE],[NONE],-34826610.39  
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### Required Format/Sample Bureau ETBs/Supplemental Data Submissions

57\_00\_0515,4982DA\$, [ICP NONE], [NONE], [NONE], -63974.63  
 57\_00\_0515,5700\$\$\$ , [ICP NONE], [NONE], [NONE], -63892128.04  
 57\_00\_0515,5730C\$\$, 57\_00\_4650, [NONE], [NONE], 7007003.08  
 57\_00\_0515,5900NXA, [ICP NONE], BG13, [NONE], -153320.61  
 57\_00\_0515,6100C\$\$, 57\_00\_4650, BG13, [NONE], 0.00  
 57\_00\_0515,6100F\$\$, 97, BG13, [NONE], 135000.00  
 57\_00\_0515,6100F\$\$, 05, BG13, [NONE], 56297.00  
 57\_00\_0515,6100F\$\$, 75, BG13, [NONE], 7171.73  
 57\_00\_0515,6100N\$\$, [ICP NONE], BG13, [NONE], 35315754.42  
 57\_00\_0515,6330N\$A, [ICP NONE], BG13, [NONE], 3328.16  
 57\_00\_0515,6400N\$\$, [ICP NONE], BG13, [NONE], 2145.42  
 57\_00\_0515,8801N\$\$, [ICP NONE], [NONE], [NONE], -19628489.69  
 57\_00\_0515,8802N\$\$, [ICP NONE], [NONE], [NONE], 19628489.69  
 57\_00\_0525,1010\$\$\$ , [ICP NONE], [NONE], [NONE], 175437948.88  
 57\_00\_0525,1310N\$A, [ICP NONE], [NONE], [NONE], 339448.05  
 57\_00\_0525,1410C\$\$, 57\_00\_4650, [NONE], [NONE], 826463.00  
 57\_00\_0525,1410N\$\$, [ICP NONE], [NONE], [NONE], 303.02  
 57\_00\_0525,2110N\$A, [ICP NONE], [NONE], [NONE], -2264058.22  
 57\_00\_0525,2190N\$\$, [ICP NONE], [NONE], [NONE], -2556800.39  
 57\_00\_0525,2210N\$\$, [ICP NONE], [NONE], [NONE], -342590.70  
 57\_00\_0525,2990N\$\$, [ICP NONE], [NONE], [NONE], -338668.81  
 57\_00\_0525,3100\$\$\$ , [ICP NONE], [NONE], [NONE], -175777954.36  
 57\_00\_0525,3101\$\$\$ , [ICP NONE], [NONE], [NONE], -183819196.00  
 57\_00\_0525,3106\$\$\$ , [ICP NONE], [NONE], [NONE], 7000000.00  
 57\_00\_0525,3107\$\$\$ , [ICP NONE], [NONE], [NONE], 181495105.53  
 57\_00\_0525,4119\$\$\$ , [ICP NONE], [NONE], [NONE], 183819196.00  
 57\_00\_0525,4201\$\$\$ , [ICP NONE], [NONE], [NONE], 186498982.67  
 57\_00\_0525,4350\$\$\$ , [ICP NONE], [NONE], [NONE], -942016.50  
 57\_00\_0525,4392\$\$\$ , [ICP NONE], [NONE], [NONE], -7000000.00  
 57\_00\_0525,4450D\$\$, [ICP NONE], [NONE], [NONE], -8880649.90  
 57\_00\_0525,4510D\$Q, [ICP NONE], [NONE], [NONE], -6120000.00  
 57\_00\_0525,4610D\$\$, [ICP NONE], [NONE], [NONE], -4733276.00  
 57\_00\_0525,4801DB\$, [ICP NONE], [NONE], [NONE], -162464496.91  
 57\_00\_0525,4802DB\$, [ICP NONE], [NONE], [NONE], -826766.02  
 57\_00\_0525,4871D\$\$, [ICP NONE], [NONE], [NONE], 11949685.75  
 57\_00\_0525,4881DB\$, [ICP NONE], [NONE], [NONE], -26541.75  
 57\_00\_0525,4901DB\$, [ICP NONE], [NONE], [NONE], -5162670.07  
 57\_00\_0525,4902DB\$, [ICP NONE], [NONE], [NONE], -186842796.13  
 57\_00\_0525,4972D\$\$, [ICP NONE], [NONE], [NONE], 754267.76  
 57\_00\_0525,4982DB\$, [ICP NONE], [NONE], [NONE], -22918.90  
 57\_00\_0525,5700\$\$\$ , [ICP NONE], [NONE], [NONE], -181495105.53  
 57\_00\_0525,5730C\$\$, 57\_00\_4650, [NONE], [NONE], 190934.74  
 57\_00\_0525,6100C\$\$, 57\_00\_4650, BG13, [NONE], 25981017.66  
 57\_00\_0525,6100F\$\$, 04, BG13, [NONE], 36503.00  
 57\_00\_0525,6100F\$\$, 24, BG13, [NONE], 4725.00  
 57\_00\_0525,6100F\$\$, 47, BG13, [NONE], 1477.87  
 57\_00\_0525,6100F\$\$, 15, BG13, [NONE], -1535.84  
 57\_00\_0525,6100N\$\$, [ICP NONE], BG13, [NONE], 155263235.49  
 57\_00\_0525,6330N\$A, [ICP NONE], BG13, [NONE], 1165.39  
 57\_00\_0525,6400N\$\$, [ICP NONE], BG13, [NONE], 17582.22  
 57\_00\_4650,1010\$\$\$ , [ICP NONE], [NONE], [NONE], 242421856.60  
 57\_00\_4650,1310C\$A, 54\_00, [NONE], [NONE], 134858.52  
 57\_00\_4650,1310C\$A, 33\_00, [NONE], [NONE], 28324.46  
 57\_00\_4650,1310C\$A, 62\_00, [NONE], [NONE], 21165.05

### Required Format/Sample Bureau ETBs/Supplemental Data Submissions

57\_00\_4650,1310C\$A,61\_00,[NONE],[NONE],16650.70  
 57\_00\_4650,1310C\$A,51\_02,[NONE],[NONE],2555.68  
 57\_00\_4650,1310C\$A,55\_00,[NONE],[NONE],2069.10  
 57\_00\_4650,1310C\$A,51\_01,[NONE],[NONE],0.00  
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 57\_00\_4650,1310F\$A,80,[NONE],[NONE],295879.52  
 57\_00\_4650,1310F\$A,21,[NONE],[NONE],105179.83  
 57\_00\_4650,1310F\$A,57,[NONE],[NONE],98765.57  
 57\_00\_4650,1310F\$A,70,[NONE],[NONE],95554.66  
 57\_00\_4650,1310F\$A,17,[NONE],[NONE],50606.00  
 57\_00\_4650,1310F\$A,75,[NONE],[NONE],26032.80  
 57\_00\_4650,1310F\$A,97,[NONE],[NONE],25897.83  
 57\_00\_4650,1310F\$A,68,[NONE],[NONE],21510.14  
 57\_00\_4650,1310F\$A,16,[NONE],[NONE],16566.15  
 57\_00\_4650,1310F\$A,56,[NONE],[NONE],11628.70  
 57\_00\_4650,1310F\$A,15,[NONE],[NONE],8392.06  
 57\_00\_4650,1310F\$A,49,[NONE],[NONE],7107.75  
 57\_00\_4650,1310F\$A,36,[NONE],[NONE],4199.17  
 57\_00\_4650,1310F\$A,47,[NONE],[NONE],4122.23  
 57\_00\_4650,1310F\$A,14,[NONE],[NONE],3000.00  
 57\_00\_4650,1310F\$A,12,[NONE],[NONE],2082.40  
 57\_00\_4650,1310F\$A,69,[NONE],[NONE],1915.94  
 57\_00\_4650,1310F\$A,19,[NONE],[NONE],700.00  
 57\_00\_4650,1310F\$A,20,[NONE],[NONE],175.00  
 57\_00\_4650,1310F\$A,50,[NONE],[NONE],175.00  
 57\_00\_4650,1310F\$A,31,[NONE],[NONE],100.62  
 57\_00\_4650,1310N\$A,[ICP NONE],[NONE],[NONE],6560366.89  
 57\_00\_4650,1319N\$A,[ICP NONE],[NONE],[NONE],-91291.20  
 57\_00\_4650,1360N\$A,[ICP NONE],[NONE],[NONE],42801.18  
 57\_00\_4650,1410C\$\$,61\_00,[NONE],[NONE],11114015.30  
 57\_00\_4650,1410C\$\$,51\_02,[NONE],[NONE],3791272.87  
 57\_00\_4650,1410C\$\$,57\_00\_4650,[NONE],[NONE],1068143.55  
 57\_00\_4650,1410C\$\$,54\_00,[NONE],[NONE],263659.65  
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 57\_00\_4650,1410C\$\$,51\_01,[NONE],[NONE],186316.69  
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 57\_00\_4650,1410C\$\$,62\_00,[NONE],[NONE],8926.76  
 57\_00\_4650,1410C\$\$,51\_04,[NONE],[NONE],42.90  
 57\_00\_4650,1410N\$\$,[ICP NONE],[NONE],[NONE],20919.85  
 57\_00\_4650,1511N\$\$,[ICP NONE],[NONE],[NONE],4108237.30  
 57\_00\_4650,1526N\$\$,[ICP NONE],[NONE],[NONE],10368237.02  
 57\_00\_4650,1527N\$\$,[ICP NONE],[NONE],[NONE],10363707.12  
 57\_00\_4650,1711N\$\$,[ICP NONE],[NONE],[NONE],1188116.00  
 57\_00\_4650,1720N\$\$,[ICP NONE],[NONE],[NONE],25267207.22  
 57\_00\_4650,1730N\$\$,[ICP NONE],[NONE],[NONE],514997977.09  
 57\_00\_4650,1739N\$\$,[ICP NONE],[NONE],[NONE],-175282008.06  
 57\_00\_4650,1740N\$\$,[ICP NONE],[NONE],[NONE],147006246.55  
 57\_00\_4650,1749N\$\$,[ICP NONE],[NONE],[NONE],-55173960.27  
 57\_00\_4650,1750N\$\$,[ICP NONE],[NONE],[NONE],342284325.04  
 57\_00\_4650,1759N\$\$,[ICP NONE],[NONE],[NONE],-247494046.55  
 57\_00\_4650,1810N\$\$,[ICP NONE],[NONE],[NONE],1678268.61  
 57\_00\_4650,1819N\$\$,[ICP NONE],[NONE],[NONE],-1523206.40  
 57\_00\_4650,1830N\$\$,[ICP NONE],[NONE],[NONE],29302738.49  
 57\_00\_4650,1832N\$\$,[ICP NONE],[NONE],[NONE],1895830.50

**Required Format/Sample Bureau ETBs/Supplemental Data Submissions**

57\_00\_4650,1839N\$\$, [ICP NONE], [NONE], [NONE], -23610498.80  
 57\_00\_4650,1890N\$\$, [ICP NONE], [NONE], [NONE], 5968.00  
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 57\_00\_4650,2110C\$A, 54\_00, [NONE], [NONE], -556380.45  
 57\_00\_4650,2110F\$A, 97, [NONE], [NONE], 750.52  
 57\_00\_4650,2110F\$A, 18, [NONE], [NONE], -13705.00  
 57\_00\_4650,2110F\$A, 24, [NONE], [NONE], -20506.00  
 57\_00\_4650,2110F\$A, 80, [NONE], [NONE], -29324.77  
 57\_00\_4650,2110F\$A, 47, [NONE], [NONE], -37127.21  
 57\_00\_4650,2110F\$A, 17, [NONE], [NONE], -176415.70  
 57\_00\_4650,2110N\$A, [ICP NONE], [NONE], [NONE], -14436240.51  
 57\_00\_4650,2190N\$\$, [ICP NONE], [NONE], [NONE], -6300.00  
 57\_00\_4650,2210N\$\$, [ICP NONE], [NONE], [NONE], -27515520.29  
 57\_00\_4650,2213F\$\$, 99, [NONE], [NONE], -492168.71  
 57\_00\_4650,2213F\$\$, 24, [NONE], [NONE], -1614023.20  
 57\_00\_4650,2213N\$\$, [ICP NONE], [NONE], [NONE], -337333.58  
 57\_00\_4650,2225F\$\$, 16, [NONE], [NONE], -1631444.28  
 57\_00\_4650,2310C\$\$, 62\_00, [NONE], [NONE], -3872.49  
 57\_00\_4650,2310C\$\$, 59\_00, [NONE], [NONE], -50475.18  
 57\_00\_4650,2310C\$\$, 51\_04, [NONE], [NONE], -53844.20  
 57\_00\_4650,2310C\$\$, 51\_03, [NONE], [NONE], -61135.90  
 57\_00\_4650,2310C\$\$, 33\_00, [NONE], [NONE], -65993.25  
 57\_00\_4650,2310C\$\$, 52\_01, [NONE], [NONE], -94117.20  
 57\_00\_4650,2310C\$\$, 61\_00, [NONE], [NONE], -110991.39  
 57\_00\_4650,2310C\$\$, 51\_01, [NONE], [NONE], -128914.96  
 57\_00\_4650,2310C\$\$, 53\_00, [NONE], [NONE], -228811.79  
 57\_00\_4650,2310C\$\$, 51\_02, [NONE], [NONE], -788334.42  
 57\_00\_4650,2310C\$\$, 54\_00, [NONE], [NONE], -1340221.44  
 57\_00\_4650,2310C\$\$, 55\_00, [NONE], [NONE], -1771043.70  
 57\_00\_4650,2310F\$\$, 88, [NONE], [NONE], -23950.45  
 57\_00\_4650,2310F\$\$, 20, [NONE], [NONE], -28122.70  
 57\_00\_4650,2310F\$\$, 96, [NONE], [NONE], -38245.26  
 57\_00\_4650,2310F\$\$, 03, [NONE], [NONE], -86678.57  
 57\_00\_4650,2310F\$\$, 36, [NONE], [NONE], -139021.17  
 57\_00\_4650,2310F\$\$, 12, [NONE], [NONE], -144471.77  
 57\_00\_4650,2310F\$\$, 86, [NONE], [NONE], -210586.43  
 57\_00\_4650,2310F\$\$, 31, [NONE], [NONE], -284299.09  
 57\_00\_4650,2310F\$\$, 47, [NONE], [NONE], -391916.83  
 57\_00\_4650,2310F\$\$, 61, [NONE], [NONE], -397493.88  
 57\_00\_4650,2310F\$\$, 14, [NONE], [NONE], -469406.77  
 57\_00\_4650,2310F\$\$, 95, [NONE], [NONE], -500000.00  
 57\_00\_4650,2310F\$\$, 19, [NONE], [NONE], -516519.21  
 57\_00\_4650,2310F\$\$, 17, [NONE], [NONE], -537211.21  
 57\_00\_4650,2310F\$\$, 68, [NONE], [NONE], -904350.08  
 57\_00\_4650,2310F\$\$, 21, [NONE], [NONE], -1459728.66  
 57\_00\_4650,2310F\$\$, 69, [NONE], [NONE], -2142986.91  
 57\_00\_4650,2310F\$\$, 80, [NONE], [NONE], -3148052.75  
 57\_00\_4650,2310F\$\$, 49, [NONE], [NONE], -3866833.26  
 57\_00\_4650,2310F\$\$, 56, [NONE], [NONE], -4246603.31  
 57\_00\_4650,2310F\$\$, 89, [NONE], [NONE], -5513368.88  
 57\_00\_4650,2310F\$\$, 75, [NONE], [NONE], -7636028.56  
 57\_00\_4650,2310F\$\$, 57, [NONE], [NONE], -9765687.52  
 57\_00\_4650,2310F\$\$, 97, [NONE], [NONE], -12366195.56

### Required Format/Sample Bureau ETBs/Supplemental Data Submissions

57\_00\_4650,2310F\$\$,15,[NONE],[NONE],-23640001.69  
 57\_00\_4650,2310F\$\$,70,[NONE],[NONE],-55297122.30  
 57\_00\_4650,2310N\$\$,[ICP NONE],[NONE],[NONE],-3308375.39  
 57\_00\_4650,2320C\$\$,59\_00,[NONE],[NONE],-1000.00  
 57\_00\_4650,2320C\$\$,61\_00,[NONE],[NONE],-92707.76  
 57\_00\_4650,2320C\$\$,54\_00,[NONE],[NONE],-164671.05  
 57\_00\_4650,2320C\$\$,57\_00\_0525,[NONE],[NONE],-826463.00  
 57\_00\_4650,2320C\$\$,57\_00\_4650,[NONE],[NONE],-1068143.55  
 57\_00\_4650,2320C\$\$,55\_00,[NONE],[NONE],-3653193.00  
 57\_00\_4650,2320C\$\$,57\_00\_0500,[NONE],[NONE],-13908348.23  
 57\_00\_4650,2320F\$\$,17,[NONE],[NONE],-4078.00  
 57\_00\_4650,2320F\$\$,47,[NONE],[NONE],-6174.40  
 57\_00\_4650,2320F\$\$,57,[NONE],[NONE],-46488.67  
 57\_00\_4650,2320N\$\$,[ICP NONE],[NONE],[NONE],-8421474.79  
 57\_00\_4650,2650N\$\$,[ICP NONE],[NONE],[NONE],-8984959.72  
 57\_00\_4650,2940N\$\$,[ICP NONE],[NONE],[NONE],-163525.61  
 57\_00\_4650,2990N\$\$,[ICP NONE],[NONE],[NONE],-45749.18  
 57\_00\_4650,2995N\$\$,[ICP NONE],[NONE],[NONE],-46968726.24  
 57\_00\_4650,3102C\$\$,57\_00\_0500,[NONE],[NONE],-1300000.00  
 57\_00\_4650,3107\$\$\$,[ICP NONE],[NONE],[NONE],1300000.00  
 57\_00\_4650,3310\$\$\$,[ICP NONE],[NONE],[NONE],-569546804.44  
 57\_00\_4650,4170\$\$\$,[ICP NONE],[NONE],[NONE],1300000.00  
 57\_00\_4650,4201\$\$\$,[ICP NONE],[NONE],[NONE],79035390.26  
 57\_00\_4650,4221\$\$\$,[ICP NONE],[NONE],[NONE],23959324.95  
 57\_00\_4650,4222\$\$\$,[ICP NONE],[NONE],[NONE],169959480.22  
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 57\_00\_4650,4252\$\$\$,[ICP NONE],[NONE],[NONE],170528785.01  
 57\_00\_4650,4620D\$\$,[ICP NONE],[NONE],[NONE],-140777622.95  
 57\_00\_4650,4801DC\$,[ICP NONE],[NONE],[NONE],-88016981.68  
 57\_00\_4650,4802DC\$,[ICP NONE],[NONE],[NONE],-16717798.65  
 57\_00\_4650,4901DC\$,[ICP NONE],[NONE],[NONE],-45586164.73  
 57\_00\_4650,4902DC\$,[ICP NONE],[NONE],[NONE],-161684000.24  
 57\_00\_4650,5100NX\$,[ICP NONE],BG13,[NONE],-12714186.94  
 57\_00\_4650,5200CX\$,52\_02,BG13,[NONE],-7220.22  
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 57\_00\_4650,5200CX\$,57\_00\_0500,BG13,[NONE],-125225.07  
 57\_00\_4650,5200CX\$,33\_00,BG13,[NONE],-162987.62  
 57\_00\_4650,5200CX\$,59\_00,BG13,[NONE],-229440.08  
 57\_00\_4650,5200CX\$,51\_03,BG13,[NONE],-258660.64  
 57\_00\_4650,5200CX\$,52\_01,BG13,[NONE],-401339.60  
 57\_00\_4650,5200CX\$,62\_00,BG13,[NONE],-422292.06  
 57\_00\_4650,5200CX\$,51\_01,BG13,[NONE],-1107345.39  
 57\_00\_4650,5200CX\$,53\_00,BG13,[NONE],-1115549.67  
 57\_00\_4650,5200CX\$,51\_02,BG13,[NONE],-1484849.80  
 57\_00\_4650,5200CX\$,61\_00,BG13,[NONE],-1816558.15  
 57\_00\_4650,5200CX\$,54\_00,BG13,[NONE],-2113502.32  
 57\_00\_4650,5200CX\$,55\_00,BG13,[NONE],-2821204.03  
 57\_00\_4650,5200FX\$,20,BG13,[NONE],-17567.03  
 57\_00\_4650,5200FX\$,14,BG13,[NONE],-69560.11  
 57\_00\_4650,5200FX\$,61,BG13,[NONE],-92211.43  
 57\_00\_4650,5200FX\$,03,BG13,[NONE],-127552.20  
 57\_00\_4650,5200FX\$,12,BG13,[NONE],-132662.63  
 57\_00\_4650,5200FX\$,36,BG13,[NONE],-136734.59

**Required Format/Sample Bureau ETBs/Supplemental Data Submissions**

57\_00\_4650,5200FX\$,31,BG13,[NONE],-157461.39  
 57\_00\_4650,5200FX\$,86,BG13,[NONE],-175268.64  
 57\_00\_4650,5200FX\$,16,BG13,[NONE],-244867.71  
 57\_00\_4650,5200FX\$,88,BG13,[NONE],-272934.46  
 57\_00\_4650,5200FX\$,19,BG13,[NONE],-409060.43  
 57\_00\_4650,5200FX\$,47,BG13,[NONE],-581856.82  
 57\_00\_4650,5200FX\$,17,BG13,[NONE],-1410333.55  
 57\_00\_4650,5200FX\$,68,BG13,[NONE],-1502059.52  
 57\_00\_4650,5200FX\$,56,BG13,[NONE],-1630940.33  
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 57\_00\_4650,5200FX\$,49,BG13,[NONE],-3979233.36  
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 57\_00\_4650,5200FX\$,57,BG13,[NONE],-10241980.69  
 57\_00\_4650,5200FX\$,15,BG13,[NONE],-11234420.82  
 57\_00\_4650,5200FX\$,97,BG13,[NONE],-16100838.14  
 57\_00\_4650,5200FX\$,70,BG13,[NONE],-33199758.39  
 57\_00\_4650,5200NX\$, [ICP NONE],BG13,[NONE],-46008944.02  
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 57\_00\_4650,5700F\$\$, [ICP NONE],[NONE],[NONE],-1300000.00  
 57\_00\_4650,5720C\$\$,57\_00\_0525,[NONE],[NONE],-190934.74  
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 57\_00\_4650,5720C\$\$,57\_00\_0515,[NONE],[NONE],-7007003.08  
 57\_00\_4650,5780F\$\$,20,[NONE],[NONE],-3005.83  
 57\_00\_4650,5780F\$\$,24,[NONE],[NONE],-19496817.72  
 57\_00\_4650,5900NXA, [ICP NONE],BG13,[NONE],-44283.28  
 57\_00\_4650,6100C\$\$,51\_02,BG13,[NONE],7645443.26  
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 57\_00\_4650,6100C\$\$,54\_00,BG13,[NONE],3865720.37  
 57\_00\_4650,6100C\$\$,63\_00,BG13,[NONE],2942584.64  
 57\_00\_4650,6100C\$\$,51\_01,BG13,[NONE],1089502.10  
 57\_00\_4650,6100C\$\$,56\_00,BG13,[NONE],34580.00  
 57\_00\_4650,6100C\$\$,62\_00,BG13,[NONE],2511.10  
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 57\_00\_4650,6100C\$\$,53\_00,BG13,[NONE],-3964.85  
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 57\_00\_4650,6100C\$\$,57\_00\_0525,BG13,[NONE],-25981017.66  
 57\_00\_4650,6100C\$\$,57\_00\_0500,BG13,[NONE],-148272638.05  
 57\_00\_4650,6100F\$\$,21,BG13,[NONE],4839360.07  
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 57\_00\_4650,6100F\$\$,17,BG13,[NONE],316618.64  
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 57\_00\_4650,6100F\$\$,03,BG13,[NONE],145751.84  
 57\_00\_4650,6100F\$\$,18,BG13,[NONE],13705.00  
 57\_00\_4650,6100F\$\$,20,BG13,[NONE],13115.47  
 57\_00\_4650,6100F\$\$,15,BG13,[NONE],12192.52

**Required Format/Sample Bureau ETBs/Supplemental Data Submissions**

57\_00\_4650,6100F\$\$,70,BG13,[NONE],7365.12  
 57\_00\_4650,6100F\$\$,80,BG13,[NONE],6038.49  
 57\_00\_4650,6100F\$\$,49,BG13,[NONE],-15000.00  
 57\_00\_4650,6100N\$\$,[ICP NONE],BG13,[NONE],221141446.93  
 57\_00\_4650,6330N\$A,[ICP NONE],BG13,[NONE],23826.81  
 57\_00\_4650,6400F\$\$,24,BG13,[NONE],41167782.31  
 57\_00\_4650,6400F\$\$,99,BG13,[NONE],14598827.58  
 57\_00\_4650,6400C\$\$,51\_01,BG13,[NONE],862205.78  
 57\_00\_4650,6400N\$\$,[ICP NONE],BG13,[NONE],9604582.13  
 57\_00\_4650,6500N\$\$,[ICP NONE],BG13,[NONE],4177851.40  
 57\_00\_4650,6710N\$\$,[ICP NONE],BG13,[NONE],47703472.26  
 57\_00\_4650,6720N\$\$,[ICP NONE],BG13,[NONE],73984.69  
 57\_00\_4650,6730F\$\$,24,BG13,[NONE],19496817.72  
 57\_00\_4650,6730F\$\$,20,BG13,[NONE],3005.83  
 57\_00\_4650,6800N\$\$,[ICP NONE],BG13,[NONE],-470567.74  
 57\_00\_4650,6850F\$\$,16,BG13,[NONE],-72143.98  
 57\_00\_4650,7190NX\$,[ICP NONE],BG13,[NONE],-2159819.74  
 57\_00\_4650,7210NX\$,[ICP NONE],BG13,[NONE],52383.56  
 57\_00\_4650,7600N\$\$,[ICP NONE],BG13,[NONE],-1327859.61  
 57\_00\_4650,8801N\$\$,[ICP NONE],[NONE],[NONE],-53030929.27  
 57\_00\_4650,8802N\$\$,[ICP NONE],[NONE],[NONE],49889790.64  
 57\_00\_4650,8803N\$\$,[ICP NONE],[NONE],[NONE],3141138.63

**Summary of Financial Statement Footnotes, Closing Package Notes/Other Data,  
Intragovernmental Fiduciary Confirmation Reports, and Other Quarterly Required Reports**

**A. Financial statement footnotes in Forms that require bureau input:**

FBT:	Fund Balance with Treasury
INVEST:	Investments in Treasury Securities, Net
MONETARY:	Cash and Other Monetary Assets
INVENTOR:	Inventory, Material, and Supplies
NOENTITY:	Non-Entity Assets
DEBT:	Debt to Treasury
LIAB_BUR:	Other Liabilities – Bureau
CLEANUP:	Environmental Cleanup Costs Liabilities
AC_LEASE	Assets under Capital Leases
CAPLEASE:	Future Payments Due under Capital Leases
OP_LEASE:	Operating Leases
LIABNTGL:	Liabilities Not Covered by Budgetary Resources, by Fund Group, and by SGL (data is required to be entered at the fund group level by SGL account, e.g. for each fund group and for each SGL account)
LONGCOMM:	Commitments and Contingencies
REC_SUPP:	Reconciliation of Net Cost of Operations (proprietary) to Budget – Supplemental Data

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

PPE:	General Property, Plant and Equipment, Net
FECALIAB:	Actuarial FECA Liability and NOAA Corps Employee Retirement Benefits Liabilities

**The following financial statement footnote in Forms requires NTIS' input only:**

OTHRASST	Other Assets
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Note: All the above Forms are also created as separate reports in the Reports module. Please use the reports for printing and review purpose. Forms are created for data input.

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

FTB_A:	Fund Balance With Treasury by Fund Type – DOC level report
BS_FBWT:	FBWT by Fund Type
FBTSBR1:	FBWT Footnote – Unobligated Bal. Vs. SBR Data
FBTSBR2:	FBWT Footnote – Obligated Bal. Vs. SBR Data
FBTSBR3:	FBWT Footnote – Obligated Bal. Not Yet Disbursed Vs. SBR Data
FBT_SUP:	Fund Bal W/ Treasury – Supporting Rep.
ACCT_REC:	Accounts Receivable, Net
LIAB_DOC:	Other Liabilities – DOC level report
APPORTMT:	Apportionment Categories of Obligations Incurred
EARMARK:	Earmark Funds – Summary of Financial Information
NONENT1:	TB Query Non-Ent. FBWT, AR vs. SGL 2980FS
NONENT2:	Non-Ent Assets Footnote Query Intragov. AR

**Financial Statement Footnotes Data that Require Manual Data Submissions (Outside of HFM, e.g. Excel spreadsheets):**

**Summary of Financial Statement Footnotes, Closing Package Notes/Other Data,  
Intragovernmental Fiduciary Confirmation Reports, and Other Quarterly Required Reports**

See **FY 2008/2009** Financial Statements Guidance Attachment A, *Financial Reporting*

***C. Summary of Closing Package Notes/Other Data Reports***

Bureaus are required to input data for the Closing Package Notes/Other Data using the same method as entering Financial Statements Footnotes data into Forms.

Reporting Entity: Select the lowest data input entity (e.g. 67\_00\_)

**Required Data Submissions:**

**Form Set to be selected: Closing Package**

NT2CASH	Cash and Other Monetary Assets
NT3AR:	Accounts Receivable
NT4LOAN:	Direct Loans and Loan Guarantees - NOAA, EDA and ELGP only Other Notes Info tab
NT5INVPR:	Inventories and Related Property Line Item Notes tab Other Notes Info tab, Section B through Section D
NT6_PPE1:	Property, Plant, and Equipment Line Item Notes tab Other Notes Info tab, Section C
NT8OASST:	Other Assets
NT11FEBP:	Federal Employee and Veteran Benefits Payable – NOAA only Other Notes Info tab, Section A, Section B, Section C, Section D, and Section G
NT12EDL:	Environmental and Disposal Liabilities Other Notes Info tab, Section A
NT15_OTL2:	Other Liabilities
NT19COMM:	Commitments Other Notes Info tab, Section C
OPLEASE:	Operating Leases
OTHDATA:	Other Data 1. Net Cost Statement, Other Data Info tab, Section A 11. Deferred Maintenance, Other Data Info tab, Section A (critical maintenance) 25. Stewardship Land, Other Data Info tab, Section A and Section B 26. Heritage Assets, Other Data Info tab, Section B

**Summary of Financial Statement Footnotes, Closing Package Notes/Other Data,  
Intragovernmental Fiduciary Confirmation Reports, and Other Quarterly Required Reports**

**Required Manual Submission:**

The following Closing Package Notes will also need a manual submission:

**Note 18 – Commitments**

**Note 19 – Contingencies**

**Note 25 – Stewardship Land**

**Note 26 – Heritage Assets**

**Required Text Submission:**

Using **Forms** application, **TEXT SHOULD BE ENTERED INTO A TOP BUREAU LEVEL (e.g. 67 00)** instead of the Fund group.

**Form set: Closing Package**

**Form Name: GFRText**

**Report Set to be selected: GFR\_BUR**

**Report Title: GFRTEXT**

All text requirements for **Notes** and **Other Data** are combined into the GFRTEXT report.

The Notes text includes the following:

- **Note 2 – Cash and Other Monetary Assets:** Text tab
- **Note 3 – Account Receivable:** Text tab
- **Note 4A – Direct Loans – EDA and NOAA only:** Text tab
- **Note 4B – Loan Guarantees – EDA, ELGP, and NOAA only:** Text tab
- **Note 5 – Inventories and Related Property:** Text tab
- **Note 6 – Property, Plant and Equipment:** Text tab
- **Note 8 – Other Assets:** Text tab
- **Note 11 – Federal Employee and Veteran Benefits Payable – NOAA only:** Text tab
- **Note 12 – Environmental and Disposal Liabilities:** Text tab
- **Note 15 – Other Liabilities:** Text tab
- **Note 21 – Earmarked Funds:** Text tab
- **Note 25 – Stewardship Land:** Text tab
- **Note 26 – Heritage Assets:** Text tab

The Other Data text includes the following:

- **1. Net Cost Statement:** Other Text tab, Section A
- **10. Stewardship Investments:** Other Text tab, Section A-E
- **11. Deferred maintenance:** Other Text tab, Section A

**Summary of Financial Statement Footnotes, Closing Package Notes/Other Data,  
Intragovernmental Fiduciary Confirmation Reports, and Other Quarterly Required Reports**

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

Bureaus are required to enter the OPM confirmation data into the following schedule, which is included in the **Report Set, Quarterly Bureau:**

TIE_OPM	Office of Personnel Management Confirmation Data
DOLQCONF	Department of Labor Confirmation Data

**Bureaus do not have to enter data into these reports:**

DOL_CONF	Department of Labor Confirmation Supporting Report
OPM_CONF	Office of Personnel Management Confirmation Supporting Report
BPD_CONF	Bureau of Public Debt Confirmation Supporting Report

***E. Summary of Other Quarterly Required Reports***

Bureaus are required to enter the data into the following Forms, which is included in the report set Quarterly Bureau:

SF133	Quarterly SF 133s Data Input and SBR vs SF 133s Comparison Report
ERRORPAY	Quarterly Erroneous Payments Data by Category
ERRPROJ	Erroneous Payment/Disbursement Projection by Major Program

**Quarterly Erroneous Payments/Disbursements Projections by Major Program (ERRPROJ)**

Bureaus are required to enter data into appropriate data cells (i.e., BIS will be permitted to enter data into BIS' data cells only) as follows:

- Column A: Current Quarter Disbursements by Major Program
- Column B: Current Quarter Erroneous Payments by Major Program
- Column D-G: Quarterly Disbursement Projections

This report has a Tie point that compares each bureau's Total Erroneous Payments entered into ERRORPAY to those entered into ERRPROJ report. This tie-point will work when bureaus; a) have properly entered data into both Forms; and b) have had their data consolidated.