



HHS Chapter 5-50  
Department Accounting Manual  
HHS Transmittal 88.7 (9/30/88)

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**SUBJECT: BUDGETARY REPORTS**

5-50-00	Purpose
5-50-10	Authority
5-50-20	Submission of Reports
5-50-30	Report on Obligations
5-50-40	Report on Budget Execution
5-50-50	Program and Financing Report/Supplemental Source Data
5-50-60	Year-End Analysis of Appropriations and Fund Balances

To be revised. This chapter will consolidate report instructions now in Chapters 5-50, 5-55, and 5-70 and add a new section for the PFR/SSD data not previously included in the Departmental Manual.

HHS Exhibit 5-50-A  
 Department Accounting Manual  
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LEGEND: B = BEGINNING BALANCE  
 E = ENDING BALANCE

STANDARD FORM 225, REPORT ON OBLIGATION

LINE NUMBER	PRE/POST CLOSE	T B PLUS/ COL MINUS	GOVT-WIDE ACCOUNT NUMBER	HHS ACCOUNT NUMBER	ACCOUNT NAME	OTHER DATA ELEMENTS REQUIRED	RECONCILIATION
I	PRECLOSE	E	4900	4900GD 4900GR 4900M 4900NIR 4930	EXPENDED APPROPRIATIONS GOVERNMENT - DIRECT GOVERNMENT" - REIMBURSABLE NON-GOVERNMENT - DIRECT NON-GOVERNMENT - REIMBURSABLE EXPENDED APPROPRIATIONS REPORTED AGAINST TRANSFERS TO OTHER AGENCIES	OBJECT CLASS	TOTAL LN I EQUALS LINE 8, SF-133
	PRECLOSE	E - B	4800	4800GD 4800GR 4800ND 4800NR	UNDELIVERED ORDERS GOVERNMENT - DIRECT GOVERNMENT - REIMBURSABLE NON-GOVERNMENT - DIRECT NON-GOVERNMENT - REIMBURSABLE	OBJECT CLASS	
II	PRECLOSE	E	4250	4250	REIMBURSEMENTS AND OTHER INCOME EARNED		LINE 3A, SF-133
	PRECLOSE	E - B	4240	4240	UNFILLED CUSTOMER ORDERS - OBLIGATED		LINE 3B, SF-133
	PRECLOSE	E	4320	4320C 4320P	ACTUAL RECOVERIES OF PRIOR-YEAR OBLIGATIONS CURRENT AUTHORITY PERMANENT AUTHORITY		LINE 4A, SF-133
III					USE AMOUNT FROM LINE 12 OF SF 133 (UNEXPIRED)		
IV					USE AMOUNT FROM LINE 12 OF SF 133 (EXPIRED)		
V					USE AMOUNT FROM LINE 13C OF SF 133 (UNEXPIRED + EXPIRED)		

NOTE: For revolving funds additional accounts may be required for Section II.

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STANDARD FORM 133, REPORT OF BUDGET EXECUTION

LINE NUMBER	COL 1 UNEXP	COL2 EXPIRED	TB COL	PLUS/ MINUS	GOVT-WIDE ACCOUNT NUMBER	HHS ACCOUNT NUMBER	ACCOUNT NAME	RECONCILIATION FEATURE AND ADDITIONAL INFORMATION
1A	X		E - B		4111	4111C 4111P	DEBT LIQUIDATION APPROPRIATIONS CURRENT AUTHORITY PERMANENT AUTHORITY	
	X		E - B		4112		DEFICIENCY APPROPRIATIONS	
	X		E - B		4113	4113C 4113P	APPROPRIATIONS RESCINDED CURRENT AUTHORITY PERMANENT AUTHORITY	
	X		E - B		4119	4119C 4119P	OTHER APPROPRIATION REALIZED CURRENT AUTHORITY PERMANENT AUTHORITY	
	X		E		4392	4392	WITHDRAWALS DUE TO RESCISSION OF UNOBLIGATED BALANCE	
1B	X		E		4120	4120	APPROPRIATIONS ANTICIPATED - (INDEFINITE)	
1C	X		E - B		4131	4131CT 4131CL 4131PT 4131PL	CONTRACT AUTHORITY - W/O LIQUIDATING APPROPRIATION CURRENT AUTHORITY - APPROPRIATION ACT CURRENT AUTHORITY - SUBSTANTIVE LAW CURRENT AUTHORITY - APPROPRIATION ACT CURRENT AUTHORITY - SUBSTANTIVE LAW	
	X		E		4132	4132C 4132P	CONTRACT AUTHORITY - W/LIQUIDATING APPROPRIATION CURRENT AUTHORITY PERMANENT AUTHORITY	

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LINE NUMBER	COL 1 UNEXP	COL2 EXPIRED	TB COL	PLUS/ MINUS	GOVT-WIDE ACCOUNT NUMBER	HHS ACCOUNT NUMBER	ACCOUNT NAME	RECONCILIATION FEATURE AND ADDITIONAL INFORMATION
	X		E - B		4141		BORROWING AUTHORITY ESTABLISHED - DEFINITE	
						4141CT	CURRENT AUTHORITY - APPROPRIATION ACT	
						4141CL	CURRENT AUTHORITY - SUBSTANTIVE LAW	
						4141PT	PERMANENT AUTHORITY - APPROPRIATION ACT	
						4141PL	PERMANENT AUTHORITY - SUBSTANTIVE LAW	
	X		E - B		4142		BORROWING AUTHORITY ESTABLISHED - INDEFINITE	
						4142CT	CURRENT AUTHORITY - APPROPRIATION ACT	
						4142CL	CURRENT AUTHORITY - SUBSTANTIVE LAW	
						4142PT	PERMANENT AUTHORITY - APPROPRIATION ACT	
						4142PL	PERMANENT AUTHORITY - SUBSTANTIVE LAW	
	X		E		4143		BORROWING AUTHORITY WITHDRAWN	
						4143CT	CURRENT AUTHORITY - APPROPRIATION ACT	
						4143CL	CURRENT AUTHORITY - SUBSTANTIVE LAW	
						4143PT	PERMANENT AUTHORITY - APPROPRIATION ACT	
						4143PL	PERMANENT AUTHORITY - SUBSTANTIVE LAW	
	X		E - B		4150	4150	OTHER NEW BUDGET AUTHORITY	
1D	X		E		4160	4160	ANTICIPATED TRANSFERS OF CURRENT FISCAL YEAR AUTHORITY	
	X		E		4170		APPROPRIATION TRANSFERS	
						4170C	CURRENT AUTHORITY	
						4170P	PERMANENT AUTHORITY	

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LINE NUMBER	COL 1 UNEXP	COL2 EXPIRED	TB COL	PLUS/ MINUS	GOVT-WIDE ACCOUNT NUMBER	HHS ACCOUNT NUMBER	ACCOUNT NAME	RECONCILIATION FEATURE AND ADDITIONAL INFORMATION
2A	X		B		4450	4450D 4450R	AUTHORITY AVAILABLE FOR APPORTIONMENT DIRECT PROGRAM REIMBURSABLE PROGRAM	
2B	X		E		4180	4180	ANTICIPATED TRANSFERS OF PRIOR FISCAL YEAR AUTHORITY	
	X		E		4190	4190	TRANSFERS - PRIOR YEAR BUDGETARY RESOURCES	
3A	X	X	E		4250	4250	REIMBURSEMENTS AND OTHER INCOME EARNED	
3B	X	X	E - B		4240	4240	UNFILLED CUSTOMER ORDERS - OBLIGATED	
3C	X		E		4210	4210	ANTICIPATED REIMBURSEMENTS AND OTHER INCOME	
	X		E		4220	4220	REIMBURSABLE ORDERS ACCEPTED	
	X		E		4230	4230	UNFILLED CUSTOMER ORDERS -UNOBLIGATED	NOTE: FOR NO-YEAR AND MULTI-YEAR FUNDS
4A	X		E		4320	4320C 4320P	ACTUAL RECOVERIES OF PRIOR YEAR OBLIGATIONS CURRENT AUTHORITY PERMANENT	
4B	X		E		4310	4310	ANTICIPATED RECOVERIES OF PRIOR YEAR OBLIGATIONS	
	X		E	MINUS	4320	4320C 4320P	ACTUAL RECOVERIES OF PRIOR YEAR OBLIGATIONS CURRENT AUTHORITY PERMANENT	

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LINE NUMBER	COL 1 UNEXP	COL2 EXPIRED	TB COL	PLUS/ MINUS	GOVT-WIDE ACCOUNT NUMBER	HHS ACCOUNT NUMBER	ACCOUNT NAME	RECONCILIATION FEATURE AND ADDITIONAL INFORMATION
5	X		E		4410	4410	BUDGETARY R4ESOURCES - NOT AVAILABLE PURSUANT TO PUBLIC LAW	
6	X		E - B		4391	4391C 4391P	RESTORATIONS, WRITEOFFS AND WITHDRAWALS CURRENT AUTHORITY PERMANENT AUTHORITY	NOTE: APPLIES TO NO-YEAR ACCOUNTS ONLY
7							CALC 1X + 2X + 3X + 4X + 5 + 6	
8	X	X	E		4900	4900GD 4900GR 4900ND 4900NR 4930	EXPENDED APPROPRIATIONS GOVERNMENT - DIRECT PROGRAM GOVERNMENT - REIMBURSABLE PROGRAM NON-GOVERNMENT - DIRECT PROGRAM NON-GOVERNMENT - REIMBURSABLE PROGRAM EXPENDED APPROPRIATIONS REPORTED AGAINST TRANSFERS TO OTHER AGENCIES	
	X	X	E - B		4800	4800GD 4800GR 4800ND 4800NR	UNDELIVERED ORDERS GOVERNMENT - DIRECT PROGRAM GOVERNMENT - REIMBURSABLE PROGRAM NON-GOVERNMENT - DIRECT PROGRAM NON-GOVERNMENT - REIMBURSABLE PROGRAM	
			E	PLUS	4S20	4320C 4320P	ACTUAL RECOVERIES OF PRIOR YEAR OBLIGATIONS CURRENT AUTHORITY PERMANENT AUTHORITY	

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LINE NUMBER	COL 1 UNEXP	COL2 EXPIRED	TB COL	PLUS/ MINUS	GOVT-WIDE ACCOUNT NUMBER	HHS ACCOUNT NUMBER	ACCOUNT NAME	RECONCILIATION FEATURE AND ADDITIONAL INFORMATION
9A	X		E		4510		APPORTIONMENT AVAIA3LE FOR DISSTRIBUION - CURRENT QUARTER	
						4511AD	CATEGORY A APPORTIONMENT - DIRECT PROGRAM	
						4511AR	CATEGORY A APPORTIONMENT - REIMBURSABLE PROGRAM	
	X		E		4540		INTERNAL FUND DISTRIBUTIONS ISSUED	
						4540AD	CATEGORY A APPORTIONMENT - DIRECT PROGRAM	
						4540AR	CATEGORY A APPORTIONMENT - REIMBURSABLE PROGRAM	
	X		E		4550		INTERNAL FUND DISTRIBUTIONS RECEIVED	
						4550AD	CATEGORY A APPORTIONMENT - DIRECT PROGRAM	
						4550AR	CATEGORY A APPORTIONMENT - REIMBURSABLE PROGRAM	
	X		E		4570		ALLOTMENTS AND ALLOWANCES ISSUED	
						4571AD	ALLOTMENTS ISSUED (INTRA-AGENCY) - CATEGORY A - DIRECT PROGRAM	
						4571AR	ALLOTMENTS ISSUED (INTRA-AGENCY) - CATEGORY A - REIMBURSABLE	
						4572AD	ALLOWANCES ISSUED (INTRA-AGENCY) - CATEGORY A - DIRECT PROGRAM	
						4572AR	ALLOWANCES ISSUED (INTRA-AGENCY) - CATEGORY A - REIMBURSABLE	
	X		E		4580		ALLOTMENTS AND ALLOWANCES RECEIVED	
						4581AD	ALLOTMENTS (INTRA-AGENCY) - CATEGORY A - DIRECT PROGRAM	
						4581AR	ALLOTMENTS (INTRA-AGENCY) - CATEGORY A - REIMBURSABLE PROGRAM	
						4582AD	ALLOWANCES (INTRA-AGENCY) - CATEGORY A - DIRECT PROGRAM	
						4582AR	ALLOWANCES (INTRA-AGENCY) - CATEGORY A - REIMBURSABLE PROGRAM	
	X		E		4610		ALLOTMENTS AND ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION	
						4611AD	ALLOTMENTS (INTRA-AGENCY) - CATEGORY A - DIRECT PROGRAM	
						4611AR	ALLOTMENTS (INTRA-AGENCY) - CATEGORY A - REIMBURSABLE PROGRAM	
						4612AD	ALLOWANCES (INTRA-AGENCY) - CATEGORY A - DIRECT PROGRAM	
						4612AR	ALLOWANCES (INTRA-AGENCY) - CATEGORY A - REIMBURSABLE PROGRAM	

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	X		E		4700	4700AD 4700AR	COMMITMENTS AVAILABLE FOR OBLIGATION CATEGORY A - DIRECT PROGRAM CATEGORY A - REIMBURSABLE PROGRAM	
9B	X		E		4510	4511BD 4511BR	APPORTIONMENTS AVAILABLE FOR DISTRIBUTION - CURRENT QTR CATEGORY B APPORTIONMENT - DIRECT PROGRAM CATEGORY B APPORTIONMENT - REIMBURSABLE PROGRAM	
	X		E		4540	4540BD 4540BR	INTERNAL FUND DISTRIBUTIONS ISSUED CATEGORY B APPORTIONMENT - DIRECT PROGRAM CATEGORY B APPORTIONMENT - REIMBURSABLE PROGRAM	
	X		E		4550	4550BD 4550BR	INTERNAL FUND DISTRIBUTIONS RECEIVED CATEGORY B APPORTIONMENT - DIRECT PROGRAM CATEGORY B APPORTIONMENT - REIMBURSABLE PROGRAM	
	X		E		4570	4571BD 4571BR 4572BD 4572BR	ALLOTMENTS AND ALLOWANCES ISSUED ALLOTMENTS ISSUED (INTRA-AGENCY) - CATEGORY B - DIRECT PROGRAM ALLOTMENTS ISSUED (INTRA-AGENCY) - CATEGORY B - REIMBURSABLE ALLOWANCES ISSUED (INTRA-AGENCY) - CATEGORY B - DIRECT PROGRAM ALLOWANCES ISSUED (INTRA-AGENCY) - CATEGORY B - REIMBURSABLE	
	X		E		4580	4581BD 4581BR 4582BD 4582BR	ALLOTMENTS AND ALLOWANCES RECEIVED ALLOTMENTS RECEIVED (INTRA-AGENCY) - CATEGORY B - DIRECT PROGRAM ALLOTMENTS RECEIVED (INTRA-AGENCY) - CATEGORY B - REIMBURSABLE ALLOWANCES RECEIVED (INTRA-AGENCY) - CATEGORY B - DIRECT PROGRAM ALLOWANCES RECEIVED (INTRA-AGENCY) - CATEGORY B - REIMBURSABLE	

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LINE NUMBER	COL 1 UNEXP	COL2 EXPIRED	TB COL	PLUS/MINUS	GOVT-WIDE ACCOUNT NUMBER	HHS ACCOUNT NUMBER	ACCOUNT NAME	RECONCILIATION FEATURE AND ADDITIONAL INFORMATION
	X		E		4610		ALLOTMENTS AND ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIG	
						4611BD	ALLOTMENTS - CATEGORY B - DIRECT PROGRAM	
						4611BR	ALLOTMENTS - CATEGORY B - REIMBURSABLE PROGRAM	
						4612BD	ALLOWANCES - CATEGORY B - DIRECT PROGRAM	
						4612BR	ALLOWANCES - CATEGORY B - REIMBURSABLE PROGRAM	
	X		E		4700		COMMITMENTS AVAILABLE FOR OBLIGATION	
						4700BD	ALLOWANCES - CATEGORY B - DIRECT PROGRAM	
						4700BR	ALLOWANCES - CATEGORY B - REIMBURSABLE PROGRAM	
9C	X		E		4620	4620	OTHER FUNDS AVAILABLE FOR COMMITMENT/OBLIGATION	
10A	X		E		4510		APPORTIONMENT AVAILABLE FOR DISTRIBUTION -SUBSEQUENT QTR	
						4512AD	CATEGORY A APPORTIONMENT - DIRECT PROGRAM	
						4512AR	CATEGORY A APPORTIONMENT - REIMBURSABLE PROGRAM	
						4512BD	CATEGORY B APPORTIONMENT - DIRECT PROGRAM	
						4512BR	CATEGORY B APPORTIONMENT - REIMBURSABLE PROGRAM	
					4520	4520	ALLOCATION TO OTHERS	NOTE: HAVE ADDED TO GOVT-WIDE CROSSWALK
10B	X		E		4420	4420	APPROPRIATIONS AVAILABLE FOR APPORTIONMENT - WITHHELD PENDING RESCISSION	
10C	X		E		4430	4430	APPROPRIATIONS AVAILABLE FOR APPORTIONMENT - OMB DEFERRED PROGRAMS	
10D	X		E		4440	4440	REVOLVING FUNDS AVAILABLE FOR APPORTIONMENT	

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STANDARD FORM 133, REPORT OF BUDGET EXECUTION

LINE NUMBER	COL 1 UNEXP	COL2 EXPIRED	TB COL	PLUS/ MINUS	GOVT-WIDE ACCOUNT NUMBER	HHS ACCOUNT NUMBER	ACCOUNT NAME	RECONCILIATION FEATURE AND ADDITIONAL INFORMATION
10E	X		E		4450	4450	AUTHORITY AVAILABLE FOR APPORTIONMENT	NOTE: HAVE EXCLUDED 16110, 1611, AND 1690 AMD HAVE ADDED 4450 TO THE GOVERNMENT-WIDE CROSSWALK
	X	X	E		4630	4630	OTHER FUNDS UNAVAILABLE FOR COMMITMENT/OBLIGATION	
11							CALC 8 + 9X + 10X AND ALSO = LINE 7	
12							CALC 8 - 3A - 3B - 4A	
13A	X	X	B		1110	1110	UNDEPOSITED COLLECTIONS	NOTE: HAVE ADDED 1110 TO THE GOVERNMENT-WIDE CROSSWALK
	X	X	B		1310		ACCOUNTS RECEIVABLE	
						1311G-N	ADVANCES AND REIMBURSEMENTS BILLED - GOVT AND NON-GOVT	
						1312G-N	REFUNDS RECEIVABLE - GOVERNMENT AND NON-GOVERNMENT	
						1314	ADVANCES AND REIMBURSEMENT - UNBILLED	
						1315N	AUDIT DISALLOWANCES - NON-GOVERNMENT	
						1316N	ANTICIPATED RECOVERIES - AUDIT DISALLOWANCES - NON-GOVT	
						1318G-N	ACCOUNTS RECEIVABLE - NON-CURRENT	
						1322G-N	ACCRUED INTEREST ON ADVANCES - GOVERNMENT AND NON-GOVT	NOTE: THIS EXCLUDES ACCOUNTS
						1323G-N	ACCRUED INTEREST ON INVESTMENTS - GOVT AND NON-GOVT	1313, 1324, 1331, 1332, 1333, 1334, 1335 AND 1336. RECEIPTS WILL REVERT TO TREASURY.
	X	X	B		1319		ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE	
						1319F	ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE - FUNDED	
						1329F	ALLOWANCE FOR LOSS ON ACCRUED INTEREST RECEIVABLE - FUNDED	

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STANDARD FORM 133, REPORT OF BUDGET EXECUTION

LINE NUMBER	COL 1 UNEXP	COL2 EXPIRED	TB COL	PLUS/ MINUS	GOVT-WIDE ACCOUNT NUMBER	HHS ACCOUNT NUMBER	ACCOUNT NAME	RECONCILIATION FEATURE AND ADDITIONAL INFORMATION
	X	X	B		1350	1315G-N	LOANS RECEIVABLE ADVANCES ON LOANS RECEIVABLE - GOVERNMENT AND NON-GOVT	NOTE: THIS EXCLUDES BOTH CURRENT AND NON-CURRENT LOANS. WE ARE DISCUSSING THIS INCLUSION IN GOVERNMENT-WIDE CROSSWALK WITH TREASURY. ALSO EXCLUDED IS ACCOUNT 1359, ALLOWANCE FOR LOSS ON LOANS.
	X	X	B		1410	1411N 1412N 1413G-N 1415G 1416G 1417G-N 1418G-N	ADVANCES TRAVEL ADVANCES - NON-GOVERNMENT ADVANCES TO COMMISSIONED OFFICERS - NON-GOVERNMENT ADVANCES TO GOVERNMENT AND NON-GOVERNMENT AGENCIES - GOVERNMENT AND NON-GOVERNMENT ADVANCE OF INVESTMENT PRINCIPAL WITH GNMA - GOVERNMENT ADVANCE OF INVESTMENT INTEREST WITH GNMA - GOVERNMENT ADVANCES TO OTHERS - ALL OTHER - GOVERNMENT AND NON-GOVERNMENT ADVANCES TO OTHERS - ESTIMATED ACCRUALS - GOVERNMENT AND NON-GOVERNMENT	NOTE: THIS EXCLUDES 1414G ADVANCES TO OTHERS BY NON-EXPENDITURE
	X	X	B		1450	1450G-N	PREPAYMENTS PREPAYMENTS - GOVERNMENT AND NON-GOVERNMENT	
	X	X	B		2110	2110G-N	ACCOUNTS PAYABLE ACCOUNTS PAYABLE - GOVERNMENT AND NON-GOVERNMENT	

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LINE NUMBER	COL 1 UNEXP	COL2 EXPIRED	TB COL	PLUS/ MINUS	GOVT-WIDE ACCOUNT NUMBER	HHS ACCOUNT NUMBER	ACCOUNT NAME	RECONCILIATION FEATURE AND ADDITIONAL INFORMATION
	X	X	B		2120	2120G-N	DISBURSEMENTS IN TRANSIT DISBURSEMENTS IN TRANSIT - GOVERNMENT AND NON-GOVERNMENT	
	X	X	B		2130	2130G-N	CONTRACT HOLDBACKS CONTRACT HOLDBACKS - GOVERNMENT AND NON-GOVERNMENT	
	X	X	B		2140	2140G-N	ACCRUED INTEREST PAYABLE ACCRUED INTEREST PAYABLE - GOVERNMENT AND NON-GOVERNMENT	
	X	X	B		2190	2190G-N	ACCRUED LIABILITIES - OTHER ACCRUED LIABILITIES - OTHER - GOVERNMENT AND NON-GOVERNMENT	
	X	X	B		2210	2211 2212 2213	ACCRUED FUNDED PAYROLL AND BENEFITS ACCRUED FUNDED PAYROLL ACCRUED FUNDED ANNUAL LEAVE ACCRUED FUNDED COMPENSATORY LEAVE	
	X	X	B		2310	2311G 2313G-N 2314G-N	ADVANCES FROM OTHERS ADVANCES FROM FEDERAL AGENCIES FOR DISBURSEMENT THROUGH MANAGEMENT FUNDS - GOVERNMENT ADVANCES - ALL OTHER - GOVERNMENT AND NON-GOVERNMENT ADVANCES - ESTIMATED ACCRUALS - GOVT AND NON-GOVT	NOTE: THIS EXCLUDES 2312G ADVANCES FROM OTHER GOVERNMENT AGENCIES BY NON-EXPENDITURE TRANSFER
	X	X	B		2320	2322G-N 2329G-N	DEFERRED CREDITS (UNEARNED REVENUE) DEFERRED PREMIUM ON PARTICIPATION CERTIFICATES PAYABLE - GOVERNMENT AND NON-GOVERNMENT ALL OTHER DEFERRED CREDITS - GOVERNMENT AND NON-GOVT	NOTE: THIS EXCLUDES 2510, 2520, 2530, 2540, 2590 AND 2910 WHICH APPEARS ON GOVERNMENT-WIDE CROSSWALK. TREASURY AND OMB WILL RESOLVE THIS ISSUE WITH THE AGENCIES.

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STANDARD FORM 133, REPORT OF BUDGET EXECUTION

LINE NUMBER	COL 1 UNEXP	COL2 EXPIRED	TB COL	PLUS/ MINUS	GOVT-WIDE ACCOUNT NUMBER	HHS ACCOUNT NUMBER	ACCOUNT NAME	RECONCILIATION FEATURE AND ADDITIONAL INFORMATION
	X	X	B		2990	2990	OTHER LIABILITIES	
	X	X	B		4240	4240	UNFILLED CUSTOMER ORDERS - OBLIGATED	APPEARS ON GOVERNMENT-WIDE CROSS-WALK. TREASURY AND OMB WILL RESOLVE THIS ISSUE WITH THE AGENCIES.
	X	X	B		4800		UNDELIVERED ORDERS	
						4800GD	GOVERNMENT - DIRECT -PROGRAM	
						4800GR	GOVERNMENT - REIMBURSABLE PROGRAM	
						4800ND	NON-GOVERNMENT - DIRECT -PROGRAM	
						4800NR	NON-GOVERNMENT - REIMBURSABLE PROGRAM	
13B					THESE DATA FOR ACCOUNTS IN 13A FOR PROGRAM TRANSFERS DUE TO REORGANIZATIONS MUST BE EXTRACTED FROM DETERMINATION ORDERS			
	X	X	E		1110	1110	UNDEPOSITED COLLECTIONS	
13C	X	X	E		1310		ACCOUNTS RECEIVABLE	THE TOTAL OF EXPIRED AND UNEXPIRED COLUMNS SHOULD AGREE WITH SECTION V OF THE SF-225 REPORT.
					1311G-N		ADVANCES AND REIMBURSEMENTS BILLED - GOVERNMENT AND NON-GOVERNMENT	
					1312G-N		REFUNDS RECEIVABLE - GOVERNMENT AND NON-GOVERNMENT	
					1314		ADVANCES AND REIMBURSEMENTS - UNBILLED	
					1315N		AUDIT DISALLOWANCES - NON-GOVERNMENT	
					1316N		ANTICIPATED RECOVERIES - :AUDIT DISALLOWANCES - NON-GOVT	
					1318G-N		ACCOUNTS RECEIVABLE - NON-CURRENT	
					1321G-N		ACCRUED INTEREST ON LOANS RECEIVABLE - GOVERNMENT AND NON-GOVERNMENT	
					1322G-N		ACCRUED INTEREST ON ADVANCES - GOVERNMENT AND NON-GOVT	
					1323G-N		ACCRUED INTEREST ON INVESTMENTS - GOVERNMENT AND NON-GOVERNMENT	
								AT YEAR-END FINAL REPORT, SHOULD AGREE WITH NET AMOUNT OF COLUMNS 9 AND 10 LESS 7 AND 6 OF THE TFS 2108 REPORT.
								SEE NOTES FOR LINE 13A REGARDING EXCLUSION AND ADDITION OF CERTAIN ACCOUNTS.

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LINE NUMBER	COL 1 UNEXP	COL2 EXPIRED	TB COL	PLUS/ MINUS	GOVT-WIDE ACCOUNT NUMBER	HHS ACCOUNT NUMBER	ACCOUNT NAME	RECONCILIATION FEATURE AND ADDITIONAL INFORMATION
	X	X	E		1319		ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE	
						1319F	ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE - FUNDED	
						1329F	ALLOWANCE FOR LOSS ON ACCRUED INTEREST RECEIVABLE - FUNDED	
	X	X	E		1350		LOANS RECEIVABLE	
						1358G-N	ADVANCES ON LOANS RECEIVABLE - GOVERNMENT AND NON-GOVT	
	X	X	E		1410		ADVANCES	
						1411N	TRAVEL ADVANCES - NON-GOVERNMENT	
						1412N	ADVANCES TO COMMISSIONED OFFICERS - NON-GOVERNMENT	
						1413G-N	ADVANCES TO GOVERNMENT AND NON-GOVERNMENT AGENCIES - GOVERNMENT AND NON-GOVERNMENT	
						1415G	ADVANCE OF INVESTMENT PRINCIPAL WITH GNMA - GOVERNMENT	
						1416G	ADVANCE OF INVESTMENT INTEREST WITH GNMA - GOVERNMENT	
						1417G-N	ADVANCES TO OTHERS - ALL OTHER - GOVERNMENT AND NON-GOVT	
						1418G-N	ADVANCES TO OTHERS - ESTIMATED ACCRUALS - GOVERNMENT ANF NON-GOVERNMENT	
	X	X	E		1450		PREPAYMENTS	
						1450G-N	PREPAYMENTS - GOVERNMENT AND NON-GOVERNMENT	
	X	X	E		2110		ACCOUNTS PAYABLE	
						2110G-N	ACCOUNTS PAYABLE - GOVERNMENT AND NON-GOVERNMENT	
	X	X	E		2120		DISBURSEMENTS IN TRANSIT	
						2120G-N	DISBURSEMENTS IN TRANSIT - GOVERNMENT AND NON-GOVERNMENT	

HHS Exhibit 5-50-B  
 Department Accounting Manual  
 HHS Transmittal 88.7 (9/30/88)

LEGEND: B = BEGINNING BALANCE  
 E = ENDING BALANCE

STANDARD FORM 133, REPORT OF BUDGET EXECUTION

LINE NUMBER	COL 1 UNEXP	COL2 EXPIRED	TB COL	PLUS/ MINUS	GOVT-WIDE ACCOUNT NUMBER	HHS ACCOUNT NUMBER	ACCOUNT NAME	RECONCILIATION FEATURE AND ADDITIONAL INFORMATION
	X	X	E		2130	2130G-N	CONTRACT HOLDBACKS CONTRACT HOLDBACKS - GOVERNMENT AND NON-GOVERNMENT	
	X	X	E		2140	2140G-N	ACCRUED INTEREST PAYABLE ACCRUED INTEREST PAYABLE - GOVERNMENT AND NON-GOVERNMENT	
	X	X	E		2190	2190G-N	ACCRUED LIABILITIES - OTHER ACCRUED LIABILITIES - OTHER - GOVERNMENT AND NON-GOVERNMENT	
	X	X	E		2210	2211 2212 2213	ACCRUED FUNDED PAYROLL AND BENEFITS ACCRUED FUNDED PAYROLL ACCRUED FUNDED ANNUAL LEAVE ACCRUED FUNDED COMPENSATORY LEAVE	
	X	X	E		2310	2311G 2313G-N 2314G-N	ADVANCES FROM OTHERS ADVANCES FROM FEDERAL AGENCIES FOR DISBURSEMENT THROUGH MANAGEMENT FUNDS - GOVERNMENT ADVANCES - ALL OTHER - GOVERNMENT AND NON-GOVERNMENT ADVANCES - ESTIMATED ACCRUALS - GOVT AND NON-GOVT	
	X	X	E		2320	2322G-N 2329G-N	DEFERRED CREDITS (UNEARNED REVENUE) DEFERRED PREMIUM ON PARTICIPATION CERTIFICATES PAYABLE - GOVERNMENT AND NON-GOVERNMENT ALL OTHER DEFERRED CREDITS - GOVERNMENT AND NON-GOVT	

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STANDARD FORM 133, REPORT OF BUDGET EXECUTION

LINE NUMBER	COL 1 UNEXP	COL2 EXPIRED	TB COL	PLUS/ MINUS	GOVT-WIDE ACCOUNT NUMBER	HHS ACCOUNT NUMBER	ACCOUNT NAME	RECONCILIATION FEATURE AND ADDITIONAL INFORMATION
	X	X	E		2990	2990	OTHER LIABILITIES	
	X	X	E		4240	4240	UNFILLED CUSTOMER ORDERS - OBLIGATED	
	X	X	E		4800		UNDELIVERED ORDERS	
						4800GD	GOVERNMENT - DIRECT -PROGRAM	
						4800GR	GOVERNMENT - REIMBURSABLE PROGRAM	
						4800ND	NON-GOVERNMENT - DIRECT -PROGRAM	
						4800NR	NON-GOVERNMENT - REIMBURSABLE PROGRAM	
14					CALC 12 + 13A +/- 13B - 13C AND ALSO THIS LINE MUST AGREE WITH TREASURY OUTLAY AMOUNTS			
15A	X	X	B		1110	1110	UNDEPOSITED COLLECTIONS	
	X	X	B		1310		ACCOUNTS RECEIVABLE	
						1311G-N	ADVANCES AND REIMBURSEMENTS BILLED - GOVERNMENT AND NON-GOVERNMENT	
						1312G-N	REFUNDS RECEIVABLE - GOVERNMENT AND NON-GOVERNMENT	
						1314	ADVANCES AND REIMBURSEMENTS - UNBILLED	SEE NOTES FOR LINE 13A REGARDING
						1315N	AUDIT DISALLOWANCES - NON-GOVERNMENT	EXCLUSION AND ADDITION OF CERTAIN
						1316N	ANTICIPATED RECOVERIES - :AUDIT DISALLOWANCES - NON-GOVT	ACCOUNTS
						1318G-N	ACCOUNTS RECEIVABLE - NON-CURRENT	
						1321G-N	ACCRUED INTEREST ON LOANS RECEIVABLE - GOVERNMENT AND NON-GOVERNMENT	
						1322G-N	ACCRUED INTEREST ON ADVANCES - GOVERNMENT AND NON-GOVT	
						1323G-N	ACCRUED INTEREST ON INVESTMENTS - GOVERNMENT AND NON-GOVERNMENT	

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STANDARD FORM 133, REPORT OF BUDGET EXECUTION

LINE NUMBER	COL 1 UNEXP	COL2 EXPIRED	TB COL	PLUS/ MINUS	GOVT-WIDE ACCOUNT NUMBER	HHS ACCOUNT NUMBER	ACCOUNT NAME	RECONCILIATION FEATURE AND ADDITIONAL INFORMATION
	X	X	B		1319		ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE	
						1319F	ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE - FUNDED	
						1329F	ALLOWANCE FOR LOSS ON ACCRUED INTEREST RECEIVABLE - FUNDED	
	X	X	B		1350		LOANS RECEIVABLE	
						1358G-N	ADVANCES ON LOANS RECEIVABLE - GOVERNMENT AND NON-GOVT	
	X	X	B		1410		ADVANCES	
						1411N	TRAVEL ADVANCES - NON-GOVERNMENT	
						1412N	ADVANCES TO COMMISSIONED OFFICERS - NON-GOVERNMENT	
						1413G-N	ADVANCES TO GOVERNMENT AND NON-GOVERNMENT AGENCIES - GOVERNMENT AND NON-GOVERNMENT	
						1415G	ADVANCE OF INVESTMENT PRINCIPAL WITH GNMA - GOVERNMENT	
						1416G	ADVANCE OF INVESTMENT INTEREST WITH GNMA - GOVERNMENT	
						1417G-N	ADVANCES TO OTHERS - ALL OTHER - GOVERNMENT AND NON-GOVT	
						1418G-N	ADVANCES TO OTHERS - ESTIMATED ACCRUALS - GOVERNMENT AND NON-GOVERNMENT	
	X	X	B		1450		PREPAYMENTS	
						1450G-N	PREPAYMENTS - GOVERNMENT AND NON-GOVERNMENT	
	X	X	B		2110		ACCOUNTS PAYABLE	
						2110G-N	ACCOUNTS PAYABLE - GOVERNMENT AND NON-GOVERNMENT	
	X	X	B		2120		DISBURSEMENTS IN TRANSIT	
						2120G-N	DISBURSEMENTS IN TRANSIT - GOVERNMENT AND NON-GOVERNMENT	
	X	X	B		2130		CONTRACT HOLDBACKS	
						2130G-N	CONTRACT HOLDBACKS - GOVERNMENT AND NON-GOVERNMENT	

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STANDARD FORM 133, REPORT OF BUDGET EXECUTION

LINE NUMBER	COL 1 UNEXP	COL2 EXPIRED	TB COL	PLUS/ MINUS	GOVT-WIDE ACCOUNT NUMBER	HHS ACCOUNT NUMBER	ACCOUNT NAME	RECONCILIATION FEATURE AND ADDITIONAL INFORMATION
	X	X	B		2140	2140G-N	ACCRUED INTEREST PAYABLE ACCRUED INTEREST PAYABLE - GOVERNMENT AND NON-GOVERNMENT	
	X	X	B		2190	2190G-N	ACCRUED LIABILITIES - OTHER ACCRUED LIABILITIES - OTHER - GOVERNMENT AND NON-GOVERNMENT	
	X	X	B		2210	2211 2212 2213	ACCRUED FUNDED PAYROLL AND BENEFITS ACCRUED FUNDED PAYROLL ACCRUED FUNDED ANNUAL LEAVE ACCRUED FUNDED COMPENSATORY LEAVE	
	X	X	B		2310	2311G 2312G 2313G-N 2314G-N	ADVANCES FROM OTHERS ADVANCES FROM FEDERAL AGENCIES FOR DISBURSEMENT THROUGH MANAGEMENT FUNDS - GOVERNMENT ADVANCES FROM FEDERAL AGENCIES BY NON-EXPENDITURE TRANSFER - GOVERNMENT ADVANCES - ALL OTHER - GOVERNMENT AND NON-GOVERNMENT ADVANCES - ESTIMATED ACCRUALS - GOVT AND NON-GOVT	
	X	X	B		2320	2322G-N 2329G-N	DEFERRED CREDITS (UNEARNED REVENUE) DEFERRED PREMIUM ON PARTICIPATION CERTIFICATES PAYABLE - GOVERNMENT AND NON-GOVERNMENT ALL OTHER DEFERRED CREDITS - GOVERNMENT AND NON-GOVT	
	X	X	B		2990	2990	OTHER LIABILITIES	

15B USE DATA FOR ACCOUNTS LISTED IN 15A FOR PROGRAM TRANSFERS DUE TO REORGANIZATIONS MUST BE EXTRACTED FROM DETERMINATION ORDERS

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STANDARD FORM 133, REPORT OF BUDGET EXECUTION

LINE NUMBER	COL 1 UNEXP	COL2 EXPIRED	TB COL	PLUS/ MINUS	GOVT-WIDE ACCOUNT NUMBER	HHS ACCOUNT NUMBER	ACCOUNT NAME	RECONCILIATION FEATURE AND ADDITIONAL INFORMATION
15C	X	X	E		1110	1110	UNDEPOSITED COLLECTIONS	
	X	X	E		1310		ACCOUNTS RECEIVABLE	YEAR-END FINAL REPORT SHOULD AGREE WITH THE NET AMOUNT IN COLUMN 10 LESS COLUMN 7 OF THE TFS-2108 REPORT
						1311G-N	ADVANCES AND REIMBURSEMENTS BILLED - GOVT AND NON-GOVT	
						1312G-N	REFUNDS RECEIVABLE - GOVERNMENT AND NON-GOVERNMENT	
						1314	ADVANCES AND REIMBURSEMENT - UNBILLED	
						1315N	AUDIT DISALLOWANCES - NON-GOVERNMENT	
						1316N	ANTICIPATED RECOVERIES - AUDIT DISALLOWANCES - NON-GOVT	
						1318G-N	ACCOUNTS RECEIVABLE - NON-CURRENT	
						1321G-N	ACCRUED INTEREST ON LOANS RECEIVABLE - GOVERNMENT AND NON-GOVERNMENT	
						1322G-N	ACCRUED INTEREST ON ADVANCES - GOVERNMENT AND NON-GOVT	
						1323G-N	ACCRUED INTEREST ON INVESTMENTS - GOVT AND NON-GOVT	SEE NOTE FOR LINE 13A REGARDING EXCLUSION AND ADDITION OF CERTAIN ACCOUNTS
	X	X	E		1319		ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE	
						1319F	ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE - FUNDED	
						1329F	ALLOWANCE FOR LOSS ON ACCRUED INTEREST RECEIVABLE - FUNDED	
	X	X	B		1350		LOANS RECEIVABLE	
						1315G-N	ADVANCES ON LOANS RECEIVABLE - GOVERNMENT AND NON-GOVT	

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STANDARD FORM 133, REPORT OF BUDGET EXECUTION

LINE NUMBER	COL 1 UNEXP	COL2 EXPIRED	TB COL	PLUS/ MINUS	GOVT-WIDE ACCOUNT NUMBER	HHS ACCOUNT NUMBER	ACCOUNT NAME	RECONCILIATION FEATURE AND ADDITIONAL INFORMATION
	X	X	E		1410		ADVANCES	
						1411N	TRAVEL ADVANCES - NON-GOVERNMENT	
						1412N	ADVANCES TO COMMISSIONED OFFICERS - NON-GOVERNMENT	
						1413G-N	ADVANCES TO GOVERNMENT AND NON-GOVERNMENT AGENCIES - GOVERNMENT AND NON-GOVERNMENT	
						1415G	ADVANCE OF INVESTMENT PRINCIPAL WITH GNMA - GOVERNMENT	
						1416G	ADVANCE OF INVESTMENT INTEREST WITH GNMA - GOVERNMENT	
						1417G-N	ADVANCES TO OTHERS - ALL OTHER - GOVERNMENT AND NON-GOVERNMENT	
						1418G-N	ADVANCES TO OTHERS - ESTIMATED ACCRUALS - GOVERNMENT AND NON-GOVERNMENT	
	X	X	E		1450		PREPAYMENTS	
						1450G-N	PREPAYMENTS - GOVERNMENT AND NON-GOVERNMENT	
	X	X	E		2110		ACCOUNTS PAYABLE	
						2110G-N	ACCOUNTS PAYABLE - GOVERNMENT AND NON-GOVERNMENT	
	X	X	E		2120		DISBURSEMENTS IN TRANSIT	
						2120G-N	DISBURSEMENTS IN TRANSIT - GOVERNMENT AND NON-GOVERNMENT	
	X	X	E		2130		CONTRACT HOLDBACKS	
						2130G-N	CONTRACT HOLDBACKS - GOVERNMENT AND NON-GOVERNMENT	
	X	X	E		2140		ACCRUED INTEREST PAYABLE	
						2140G-N	ACCRUED INTEREST PAYABLE - GOVERNMENT AND NON-GOVERNMENT	

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STANDARD FORM 133, REPORT OF BUDGET EXECUTION

LINE NUMBER	COL 1 UNEXP	COL2 EXPIRED	TB COL	PLUS/ MINUS	GOVT-WIDE ACCOUNT NUMBER	HHS ACCOUNT NUMBER	ACCOUNT NAME	RECONCILIATION FEATURE AND ADDITIONAL INFORMATION
	X	X	E		2190	2190G-N	ACCRUED LIABILITIES - OTHER ACCRUED LIABILITIES - OTHER - GOVERNMENT AND NON-GOVERNMENT	
	X	X	E		2210	2211 2212 2213	ACCRUED FUNDED PAYROLL AND BENEFITS ACCRUED FUNDED PAYROLL ACCRUED FUNDED ANNUAL LEAVE ACCRUED FUNDED COMPENSATORY LEAVE	
	X	X	E		2310	2311G 2312G 2313G-N 2314G-N	ADVANCES FROM OTHERS ADVANCES FROM FEDERAL AGENCIES FOR DISBURSEMENT THROUGH MANAGEMENT FUNDS - GOVERNMENT ADVANCES FROM FEDERAL AGENCIES FOR DISBURSEMENTS THROUGH MANAGEMENT FUNDS ADVANCES - ALL OTHER - GOVERNMENT AND NON-GOVERNMENT ADVANCES - ESTIMATED ACCRUALS - GOVT AND NON-GOVT	
	X	X	E		2320	2322G-N 2329G-N	DEFERRED CREDITS (UNEARNED REVENUE) DEFERRED PREMIUM ON PARTICIPATION CERTIFICATES PAYABLE - GOVERNMENT AND NON-GOVERNMENT ALL OTHER DEFERRED CREDITS - GOVERNMENT AND NON-GOVT	
	X	X	E		2990	2990	OTHER LIABILITIES	
16C					CALC 14 - 15A - +/- 15B = 15C AND ALSO EQUALS ACCOUNT:			
					4900	4900GD 4900ND 4930	EXPENDED APPROPRIATIONS EXPENDED APPROPRIATIONS - GOVERNMENT - DIRECT PROGRAM EXPENDED APPROPRIATIONS - NON-GOVERNMENT - DIRECT PROGRAM EXPENDED APPROPRIATIONS REPORTED AGAINST TRANSFERS TO OTHER AGENCIES	

Program and Financing Report/Supplemental Source Data

This general ledger crosswalk to the PFR/SSD will be published at the conclusion of Government-wide General Ledger Task Force meetings with Treasury and OMB staff to resolve problem areas.

HHS Exhibit 5-50-D  
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TFS 2108, YEAR-END CLOSING STATEMENT

LINE NUMBER	PRE/POST CLOSE	TB COL	PLUS/ MINUS	GOVT-WIDE ACCOUNT NUMBER	HHS ACCOUNT NUMBER	ACCOUNT NAME	RECONCILIATION FEATURES
1	SYMBOLS					PROVIDED BY TREASURY: FOR EACH APPROPRIATION/FUND BY FISCAL YEAR EXCEPT FOR DEPOSIT AND SUSPENSE ACCOUNTS. WILL ALSO INCLUDE THE SUB-ACCOUNTS WHEN APPROPRIATE FOR COLUMN 2 AMOUNTS.	
2	PRECLOSING UNEXPENDED BALANCES SHOULD AGREE WITH COLUMN 5 OF THE PRELIMINARY SEP 30 TFS-6653 UNDISBURSED APPROPRIATION ACCOUNT.					PROVIDED BY TREASURY	
	THE AMOUNT PROVIDED BY TREASURY SHOULD AGREE WITH LISTED GENERAL LEDGERS.						
	FOR EACH ACCOUNT THAT HAS AUTHORITY REPRESENTED BY SUB-ACCOUNT NUMBERS APPEARING IN COLUMN 1, AMOUNTS SHOULD AGREE WITH GENERAL LEDGERS:						
				\$	1011	AUTHORITY	2, 3 AND 4; AND SHOULD AGREE WITH SF220,
				\$	1012	DISBURSEMENTS - OTHER THAN PAYROLL	LINE 1A ADJUSTED FOR TRANSFERS TO AND FROM
				\$	1013	DISBURSEMENTS - PAYROLL	OTHER AGENCIES.
				\$	1014	FOREIGN DISBURSEMENTS	
				\$	1015	COLLECTIONS	
				\$	1120	IMPREST FUND	NOTE: RELATES TO SUBACCOUNT 921

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TFS 2108, YEAR-END CLOSING STATEMENT

LINE NUMBER	PRE/POST CLOSE	TB COL	PLUS/MINUS	GOVT-WIDE ACCOUNT NUMBER	HHS ACCOUNT NUMBER	ACCOUNT NAME	RECONCILIATION FEATURES
-					1200	FOREIGN CURRENCY	NOTE: WRITING TO TREASURY REGARDING THIS OMISSION
S						SECURITIES (AT PAR)	NOTE: 1610, 1612, 1613 AND 1690 RELATES TO SUB-ACCOUNTS 971 AND 972
					1610G	GOVERNMENT	
					1610N	NON-GOVERNMENT	
S						SECURITIES - UNAMORTIZED PREMIUM/DISCOUNT	QUESTIONS: DOES 971 RELATE ONLY TO FFB? DOES 971 ALSO RELATE TO OTHER THAN FEDERAL SECURITIES; DO WE NEED ANOTHER SUB-ACCOUNT?
					1612G	UNAMORTIZED DISCOUNT - GOVERNMENT	
					1612N	UNAMORTIZED DISCOUNT - NON-GOVERNMENT	
					1613G	UNAMORTIZED PREMIUM - GOVERNMENT	
					1613N	UNAMORTIZED PREMIUM - NON-GOVERNMENT	
S						OTHER INVESTMENTS	
					1690G	GOVERNMENT	
					1690N	NON-GOVERNMENT	
S						CONTRACT AUTHORITY - WITHOUT LIQUIDATING AUTHORITY	
					4131CT	CURRENT AUTHORITY - APPROPRIATION ACT	
					4131CL	CURRENT AUTHORITY - SUBSTANTIVE LAW	
					4131PT	PERMANENT AUTHORITY - APPROPRIATION ACT	NOTE: RELATES TO SUB-ACCOUNT 941
					4131PL	PERMANENT AUTHORITY - SUBSTANTIVE LAW	
S						BORROWING AUTHORITY - DEFINITE	NOTE: ACCOUNTS 4141 AND 4142, LESS 2510, 2520, 2530, AND 2540 RELATE TO THE AUTHORITY TO BORROW AND ARE REPORTED UNDER SUB-ACCOUNT 951
					4141CT	CURRENT AUTHORITY - APPROPRIATION ACT	
					4141CL	CURRENT AUTHORITY - SUBSTANTIVE LAW	
					4141PT	PERMANENT AUTHORITY - APPROPRIATION ACT	
					4141PL	PERMANENT AUTHORITY - SUBSTANTIVE LAW	

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TFS 2108, YEAR-END CLOSING STATEMENT

LINE NUMBER	PRE/POST CLOSE	TB COL	PLUS/MINUS	GOVT-WIDE ACCOUNT NUMBER	HHS ACCOUNT NUMBER	ACCOUNT NAME	RECONCILIATION FEATURES
				-		BORROWING AUTHORITY - INDEFINITE	
					4142CT	CURRENT AUTHORITY - APPROPRIATION ACT	
					4142CL	CURRENT AUTHORITY - SUBSTANTIVE LAW	
					4142PT	PERMANENT AUTHORITY - APPROPRIATION ACT	
					4142PL	PERMANENT AUTHORITY - SUBSTANTIVE LAW	
			LESS	-	2511	BORROWING FROM TREASURY - BORROWING	
					2512	BORROWING FROM TREASURY - REPAYMENT	
					2521	BORROWING FROM FEDERAL FINANCING BANK - BORROWING	
					2522	BORROWING FROM FEDERAL FINANCING BANK - REPAYMENT	
					2531	SECURITIES ISSUED BY FEDERAL AGENCIES UNDER SPECIAL FINANCING AUTHORITY - BORROWING	
					2532	SECURITIES ISSUED BY FEDERAL AGENCIES UNDER SPECIAL FINANCING AUTHORITY - REPAYMENT	
					2541	PARTICIPATION CERTIFICATES - BORROWING	
					2542	PARTICIPATION CERTIFICATES - REPAYMENT	
3	PRECLOSE AND POSTCLOSE	E		1310		ACCOUNTS RECEIVABLE	
					1311G	ADVANCES AND	
					1311G	ADVANCES AND REIMBURSEMENTS BILLED - GOVERNMENT	
					1311N	ADVANCES AND REIMBURSEMENTS BILLED - NON-GOVERNMENT	
					1312G	REFUNDS RECEIVABLE - GOVERNMENT	
					1312N	REFUNDS RECEIVABLE - NON-GOVERNMENT	
					1314	ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED	
					1315N	AUDIT DISALLOWANCES - NON-GOVERNMENT	
					1316N	ANTICIPATED RECOVERIES -:AUDIT DISALLOWANCES - NON-GOVT	
					1318G	ACCOUNTS RECEIVABLE - GOVERNMENT - NON-CURRENT	
					1318N	ACCOUNTS RECEIVABLE - NON-GOVERNMENT - NON-CURRENT	
					1319F	ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE - FUNDED	
					1321G	ACCRUED INTEREST ON LOANS RECEIVABLE - GOVERNMENT	
					1321N	ACCRUED INTEREST ON LOANS RECEIVABLE - NON-GOVERNMENT	

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TFS 2108, YEAR-END CLOSING STATEMENT

LINE NUMBER	PRE/POST CLOSE	TB COL	PLUS/MINUS	GOVT-WIDE ACCOUNT NUMBER	HHS ACCOUNT NUMBER	ACCOUNT NAME	RECONCILIATION FEATURES
					1322G	ACCRUED INTEREST ON ADVANCES - GOVERNMENT	
					1322N	ACCRUED INTEREST ON ADVANCES - NON-GOVERNMENT	
					1323G	ACCRUED INTEREST ON INVESTMENTS - GOVERNMENT	NOTE: EXCLUDES 1319U, 1324G-N, 1331N, 1332N, 1333N,
					1323N	ACCRUED INTEREST ON INVESTMENTS - NON-GOVERNMENT	1334N, 1335N, 1336N AND 1339U - UNFUNDED ALLOWANCE
					1329F	ALLOW FOR LOSS ON ACCRUED INTEREST RECEIVABLES - FUNDED	FOR LOSS AND RECEIVABLES WHOSE COLLECTIONS REVERT TO TREASURY RECEIPTS.
	PRECLOSE AND POSTCLOSE	E		1350		LOAN RECEIVABLE	NOTE: EXCLUDES 1315G-N, 1352G-N, AND 1395F-U. ALL LOANS RECEIVABLE AND ALLOWANCE FOR LOSS.
					1353G	ADVANCES ON LOANS RECEIVABLE - GOVERNMENT	
					1353N	ADVANCES ON LOANS RECEIVABLE - NON-GOVERNMENT	WE ARE DETERMINING IF ANY AMOUNT OF LOANS RECORDED IN 1361 SHOULD BE INCLUDED IN THIS LINE.
	PRECLOSE AND POSTCLOSE	E		1410		ADVANCES	NOTE: EXCLUDES 1414G, ADVANCES TO OTHERS BY NON-EXPENDITURE TRANSFER.
					1411N	TRAVEL ADVANCES - NON-GOVERNMENT	
					1412N	ADVANCES TO COMMISSIONED OFFICERS - NON-GOVERNMENT	
					1413G	ADVANCES TO GOVT AND NON-GOVT AGENCIES - GOVERNMENT	NOTE: SHOULD ALSO EXCLUDE AND ADVANCES TO CONSOLIDATED WORKING FUNDS - MUST BE TESTED.
					1413N	ADVANCES TO GOVT AND NON-GOVT AGENCIES - NON-GOVERNMENT	
					1415G	ADVANCE OF INVESTMENT PRINCIPAL WITH GNMA - GOVERNMENT	
					1416G	ADVANCE OF INVESTMENT INTEREST WITH GNMA - GOVERNMENT	
					1417G	ADVANCES TO OTHERS - ALL OTHER - GOVERNMENT	NOTE: WE ARE QUESTIONING TREASURY ON ITS INSTRUCTIONS TO EXCLUDE ADVANCES TO CONSOLIDATED WORK FUNDS.
					1417N	ADVANCES TO OTHERS - ALL OTHER - NON-GOVERNMENT	
					1418G	ADVANCES TO OTHERS - ESTIMATED ACCRUALS - GOVERNMENT	
					1418N	ADVANCES TO OTHERS - ESTIMATED ACCRUALS - NON-GOVERNMENT	
	PRECLOSE AND POSTCLOSE	E		1450		PREPAYMENTS	NOTE: WILL TEST TO SEE IF SHOULD BE EXCLUDED,
					1450G	PREPAYMENTS - GOVERNMENT	
					1459N	PREPAYMENTS - NON-GOVERNMENT	

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TFS 2108, YEAR-END CLOSING STATEMENT

LINE NUMBER	PRE/POST CLOSE	TB COL	PLUS/MINUS	GOVT-WIDE ACCOUNT NUMBER	HHS ACCOUNT NUMBER	ACCOUNT NAME	RECONCILIATION FEATURES
	PRECLOSE AND POSTCLOSE	E		2110	2110G 2110N	ACCOUNTS PAYABLE GOVERNMENT NON-GOVERNMENT	
	PRECLOSE AND POSTCLOSE	E		2120	2120G 2129N	DISBURSEMENTS IN TRANSIT GOVERNMENT NON-GOVERNMENT	
	PRECLOSE AND POSTCLOSE	E		2130	2130G 2130N	CONTRACT HOLDBACKS GOVERNMENT NON-GOVERNMENT	NOTE: COLUMN 3 APPLIES ONLY TO SECOND PRIOR YEAR WITH A POSITIVE NET OF ALL GENERAL LEDGER ACCOUNT BALANCES (PAYABLES EXCEED RECEIVABLES).
	PRECLOSE AND POSTCLOSE	E		2140	2140G 2140N	ACCRUED INTEREST PAYABLE GOVERNMENT NON-GOVERNMENT	
	PRECLOSE AND POSTCLOSE	E		2190	2190G 2190N	ACCRUED LIABILITIES - OTHER GOVERNMENT NON-GOVERNMENT	
	PRECLOSE AND POSTCLOSE	E		2210	2211 2212 2213	ACCRUED FUNDED PAYROLL AND BENEFITS ACCRUED FUNDED PAYROLL ACCRUED FUNDED ANNUAL LEAVE ACCRUED COMPENSATORY LEAVE	

LEGEND: B = BEGINNING BALANCE  
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TFS 2108, YEAR-END CLOSING STATEMENT

LINE NUMBER	PRE/POST CLOSE	TB COL	PLUS/MINUS	GOVT-WIDE ACCOUNT NUMBER	HHS ACCOUNT NUMBER	ACCOUNT NAME	RECONCILIATION FEATURES
	PRECLOSE AND POSTCLOSE	E		2310		ADVANCES FROM OTHERS	
					2311G	ADVANCES FROM FEDERAL AGENCIES FOR DISBURSEMENT THROUGH MANAGEMENT FUNDS - GOVERNMENT	
					2313G	ADVANCES - ALL OTHER - GOVERNMENT	
					2313N	ADVANCES - ALL OTHER - NON-GOVERNMENT	NOTE: EXCLUDES 2312G, ADVANCES FROM OTHERS BY
					2314G	ADVANCES - ESTIMATED ACCRUALS - GOVERNMENT	NON-EXPENDITURE TRANSFER.
					2314N	ADVANCES - ESTIMATED ACCRUALS - NON-GOVERNMENT	
	PRECLOSE AND POSTCLOSE	E		2320		DEFERRED CREDITS (UNEARNED REVENUE)	
					2322G	DEFERRED PREMIUM ON PARTICIPATION CERTIFICATES - GOVT	NOTE: WILL TEST TO SEE IF SHOULD BE EXCLUDED.
					2322N	DEFERRED PREMIUM ON PARTICIPATION CERTIFICATES - NON-GOVT	
					2329G	ALL OTHER DEFERRED CREDITS - GOVERNMENT	
					2329N	ALL OTHER DEFERRED CREDITS - NON-GOVERNMENT	
	PRECLOSE AND POSTCLOSE	E		2500	-	DEBT	NOTE: EXCLUDES DEBT GLS 2510, 2520, 2530, 2540, AND 2590. ALSO 2910. HAVE WRITTEN TREASURY.
	PRECLOSE AND POSTCLOSE	E		2910	-	PRIOR LIENS OUTSTANDING ON ACQUIRED COLLATERAL	
	PRECLOSE AND POSTCLOSE	E		2990	2990	OTHER LIABILITIES	
	PRECLOSE AND POSTCLOSE	E		4240	4240	UNFILLED CUSTOMER ORDERS - OBLIGATED	

HHS Exhibit 5-50-D  
 Department Accounting Manual  
 HHS Transmittal 88.7 (9/30/88)

LEGEND: B = BEGINNING BALANCE  
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TFS 2108, YEAR-END CLOSING STATEMENT

LINE NUMBER	PRE/POST CLOSE	TB COL	PLUS/MINUS	GOVT-WIDE ACCOUNT NUMBER	HHS ACCOUNT NUMBER	ACCOUNT NAME	RECONCILIATION FEATURES
	PRECLOSE AND POSTCLOSE	E		4800	4800GD 4800GR 4800ND 4800NR	UNDELIVERED ORDERS GOVERNMENT - DIRECT PROGRAM GOVERNMENT - REIMBURSABLE PROGRAM NON-GOVERNMENT - DIRECT PROGRAM NON-GOVERNMENT - REIMBURSABLE PROGRAM	
4	POSTCLOSE	E-B		4391	4391C 4391P	RESTORATION, WRITEOFFS, AND WITHDRAWALS CURRENT AUTHORITY PERMANENT AUTHORITY	
5	POSTCLOSE	E		1010	1011	FUND BALANCE WITH TREASURY AUTHORITY	NOTE: THIS COLUMN IS THE NET OF COLUMNS 2, 3, AND 4; AND SHOULD AGREE WITH sf220, LINE 1A ADJUSTED FOR TRANSFERS TO AND FROM OTHER AGENCIES.
				S	1200	FOREIGN CURRENCY	NOTE: WRITING TO TREASURY REGARDING THIS OMISSION.
6	POSTCLOSE	E		-	1120	IMPREST FUND	NOTE: RELATES TO SUB-ACCOUNT 921
	POSTCLOSE	E		1610	1610G 1610N	SECURITIES (AT PAR) GOVERNMENT NON-GOVERNMENT	NOTE: 1610, 1612, 1613, AND 1690 RELATES TO SUB-ACCOUNTS 971 AND 972.

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TFS 2108, YEAR-END CLOSING STATEMENT

LINE NUMBER	PRE/POST CLOSE	TB COL	PLUS/MINUS	GOVT-WIDE ACCOUNT NUMBER	HHS ACCOUNT NUMBER	ACCOUNT NAME	RECONCILIATION FEATURES
	POSTCLOSE	E		1611		SECURITIES - UNAMORTIZED PREMIUM/DISCOUNT	
					1612G	UNAMORTIZED DISCOUNT - GOVERNMENT	
					1612N	UNAMORTIZED DISCOUNT - NON-GOVERNMENT	
					1613G	UNAMORTIZED PREMIUM - GOVERNMENT	
					1613N	UNAMORTIZED PREMIUM - NON-GOVERNMENT	
	POSTCLOSE	E		1690		OTHER INVESTMENTS	
					1690G	GOVERNMENT	
					1690N	NON-GOVERNMENT	
				4131		CONTRACT AUTHORITY - WITHOUT LIQUIDATING AUTHORITY	
					4131CT	CURRENT AUTHORITY - APPROPRIATION ACT	
					4131CL	CURRENT AUTHORITY - SUBSTANTIVE LAW	
					4131PT	PERMANENT AUTHORITY - APPROPRIATION ACT	
					4131PL	PERMANENT AUTHORITY - SUBSTANTIVE LAW	
				-		BORROWING AUTHORITY - DEFINITE	
					4141CT	CURRENT AUTHORITY - APPROPRIATION ACT	
					4141CL	CURRENT AUTHORITY - SUBSTANTIVE LAW	
					4141PT	PERMANENT AUTHORITY - APPROPRIATION ACT	
					4141PL	PERMANENT AUTHORITY - SUBSTANTIVE LAW	NOTE: RELATES TO SUB-ACCOUNT 941.
				-		BORROWING AUTHORITY - INDEFINITE	
					4142CT	CURRENT AUTHORITY - APPROPRIATION ACT	
					4142CL	CURRENT AUTHORITY - SUBSTANTIVE LAW	
					4142PT	PERMANENT AUTHORITY - APPROPRIATION ACT	
					4142PL	PERMANENT AUTHORITY - SUBSTANTIVE LAW	NOTE: ACCOUNT 4141 AND 4142, LESS 2510, 2520, 2530, AND 2540 RELATE TO THE AUTHORITY TO BORROW AND ARE REPORTED UNDER SUB-ACCOUNT 951.

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TFS 2108, YEAR-END CLOSING STATEMENT

LINE NUMBER	PRE/POST CLOSE	TB COL	PLUS/ MINUS	GOVT-WIDE ACCOUNT NUMBER	HHS ACCOUNT NUMBER	ACCOUNT NAME	RECONCILIATION FEATURES
			LESS	-	2511	BORROWING FROM TREASURY - BORROWING	
					2512	BORROWING FROM TREASURY - REPAYMENT	
					2521	BORROWING FROM FEDERAL FINANCING BANK - BORROWING	
					2522	BORROWING FROM FEDERAL FINANCING BANK - REPAYMENT	
					2531	SECURITIES ISSUED BY FEDERAL AGENCIES UNDER SPECIAL FINANCING AUTHORITY - BORROWING	
					2532	SECURITIES ISSUED BY FEDERAL AGENCIES UNDER SPECIAL FINANCING AUTHORITY - REPAYMENT	
					2541	PARTICIPATION CERTIFICATES - BORROWING	
					2542	PARTICIPATION CERTIFICATES - REPAYMENT	
7	POSTCLOSE	E		-	1120	IMPREST FUND	NOTE: RELATES TO SUB-ACCOUNT 921.
				1310		ACCOUNTS RECEIVABLE	
					1311G	ADVANCES AND REIMBURSEMENTS BILLED - GOVERNMENT	
					1311N	ADVANCES AND REIMBURSEMENTS BILLED - NON-GOVERNMENT	
					1312G	REFUNDS RECEIVABLE - GOVERNMENT	
					13121N	REFUNDS RECEIVABLE - NON-GOVERNMENT	
					1314	ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED	
					1315N	AUDIT DISALLOWANCES RECEIVABLE - NON-GOVERNMENT	
					1316N	ANTICIPATED RECOVERIES - AUDIT DISALLOWANCES	
					1318G	ACCOUNTS RECEIVABLE - NON-CURRENT - GOVERNMENT	
					1318N	ACCOUNTS RECEIVABLE - NON-CURRENT - NON-GOVERNMENT	
					1319F	ALLOWANCE FOR LOSS AN ACCOUNTS RECEIVABLE - FUNDED	
					1321G	ACCRUED INTEREST ON LOANS RECEIVABLE - GOVERNMENT	
					1321N	ACCRUED INTEREST ON LOANS RECEIVABLE - NON-GOVERNMENT	
					1322G	ACCRUED INTEREST ON ADVANCES - GOVERNMENT	
					1322N	ACCRUED INTEREST ON ADVANCES - NON-GOVERNMENT	
					1323G	ACCRUED INTEREST ON INVESTMENTS - GOVERNMENT	
					1323N	ACCRUED INTEREST ON INVESTMENTS - NON-GOVERNMENT	
					1329	ALLOWANCE FOR LOSSES ON ACCRUED INTEREST RECEIVABLE - FUNDED	NOTE: EXCLUDES 1319U, 1324G-N, 1331N, 1332B, 1333N, 1334N, 1335N, 1336N, AND 1339U - UNFUNDED ALLOWANCE FOR LOSSES AND RECEIVABLES WHOSE COLLECTIONS REVERT TO TREASURY RECEIPTS.

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TFS 2108, YEAR-END CLOSING STATEMENT

LINE NUMBER	PRE/POST CLOSE	TB COL	PLUS/MINUS	GOVT-WIDE ACCOUNT NUMBER	HHS ACCOUNT NUMBER	ACCOUNT NAME	RECONCILIATION FEATURES
	POSTCLOSE	E		1350		LOANS RECEIVABLE	
				1353G		ADVANCES ON LOANS RECEIVABLE - GOVERNMENT	
				13531N		ADVANCES ON LOANS RECEIVABLE - NON-GOVERNMENT	NOTE: EXCLUDES 1315G-N, AND 1359F-U - ALL LOANS RECEIVABLES AND ALLOWANCE FOR LOSS. WE ARE DETERMINING IF ANY AMOUNT OF LOANS RECORDED IN 1351 SHOULD BE INCLUDED IN THIS LINE.
	POSTCLOSE	E		1410		ADVANCES	
				1411N		TRAVEL ADVANCES - NON-GOVERNMENT	
				1412N		ADVANCES TO COMMISSIONED OFFICERS	
				1413G		ADVANCES TO GOVT AND NON-GOVT AGENCIES - GOVERNMENT	
				1413N		ADVANCES TO GOVT AND NON-GOVT AGENCIES - NON-GOVERNMENT	
				1415G		ADVANCES TO INVESTMENT PRINCIPLE WITH GNMA - GOVERNMENT	
				1416G		ADVANCES OF INVESTMENT INTEREST WITH GNMA - GOVERNMENT	NOTE: EXCLUDES 1414G, ADVANCES TO OTHERS BY NON-EXPENDITURE TRANSFER.
				1417G		ADVANCES TO OTHERS - ALL OTHER - GOVERNMENT	
				1417N		ADVANCES TO OTHERS - ALL OTHER - NON-GOVERNMENT	
				1418G		ADVANCES TO OTHERS - ESTIMATED ACCRUALS - GOVERNMENT	
				1418N		ADVANCES TO OTHERS - ESTIMATED ACCRUALS - NON-GOVERNMENT	NOTE: WE ARE QUESTIONING TREASURY ON THEIR INSTRUCTIONS TO EXCLUDE ADVANCES TO CONSOLIDATED WORKING FUNDS.
	POSTCLOSE	E		1450		PREPAYMENTS	
				1450G		GOVERNMENT	
				1450N		NON-GOVERNMENT	NOTE: WE WILL TEST TO SEE IF SHOULD BE EXCLUDED.
8	POSTCLOSE	E		4230	-		NOTE: FOR NO-YEAR AND MULTI-YEAR FUNDS. WE HAVE WRITTEN TREASURY THAT ALL AUTHORITY EXPIRES AT YEAR-END.
				4240	4240	UNFILLED CUSTOMER ORDERS - OBLIGATED	

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TFS 2108, YEAR-END CLOSING STATEMENT

LINE NUMBER	PRE/POST CLOSE	TB COL	PLUS/MINUS	GOVT-WIDE ACCOUNT NUMBER	HHS ACCOUNT NUMBER	ACCOUNT NAME	RECONCILIATION FEATURES
9	POSTCLOSE	E		1120	-		NOTE: WRITING TO TREASURY REGARDING PROPER REPORTING OF IMPREST FUND (ALSO TO COMPLETELY ELIMINATE FROM 2108).
	POSTCLOSE	E		4800		UNDELIVERED ORDERS	
				4800GD		GOVERNMENT - DIRECT PROGRAM	
				4800GR		GOVERNMENT - REIMBURSABLE PROGRAM	
				4800ND		NON-GOVERNMENT - DIRECT PROGRAM	
				4800NR		NON-GOVERNMENT - REIMBURSABLE PROGRAM	
10	POSTCLOSE	E		-	1120	IMPREST FUND	NOTE: SEE NOT ABOVE IN LINE 9.
				2110		ACCOUNTS PAYABLE	
				2110G		GOVERNMENT	NOTE: THE NET OF COLUMNS 9 AND 10 LESS 7 AND 8 SHOULD AGREE WITH LINE 13C OF SF133 AND CARRIED FORWARD TO LINE 13A OF SUBSEQUENT YEAR. SHOULD ALSO AGREE WITH SECTION V OF SF225.
				2110N		NON-GOVERNMENT	
	POSTCLOSE	E		2120		DISBURSEMENTS IN TRANSIT	
				2120G		GOVERNMENT	
				2120N		NON-GOVERNMENT	
	POSTCLOSE	E		2130		CONTRACT HOLDBACKS	
				2130G		GOVERNMENT	
				2130N		NON-GOVERNMENT	

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TFS 2108, YEAR-END CLOSING STATEMENT

LINE NUMBER	PRE/POST CLOSE	TB COL	PLUS/MINUS	GOVT-WIDE ACCOUNT NUMBER	HHS ACCOUNT NUMBER	ACCOUNT NAME	RECONCILIATION FEATURES
	POSTCLOSE	E		2140		ACCRUED INTEREST PAYABLE	
					2140G	GOVERNMENT	
					2140N	NON-GOVERNMENT	
	POSTCLOSE	E		2190		OTHER ACCRUED LIABILITIES	
					2190G	GOVERNMENT	
					2190N	NON-GOVERNMENT	
	POSTCLOSE	E		2210		ACCRUED FUNDED PAYROLL AND BENEFITS	
					2211	ACCRUED FUNDED PAYROLL	
					2212	ACCRUED FUNDED ANNUAL LEAVE	
					2213	ACCRUED FUNDED COMPENSATORY LEAVE	
	POSTCLOSE	E		2310		ADVANCES FROM OTHERS	
					2311G	ADVANCES FROM FED AGENCIES FOR DISBURSEMENTS THRU FUNDS - GOVERNMENT MANAGEMENT	
					2313G	ADVANCES - ALL OTHER - GOVERNMENT	NOTE: EXCLUDES 2312G ADVANCES FROM OTHERS BY NON-EXPENDITURE TRANSFER.
					2313N	ADVANCES - ALL OTHER - NON-GOVERNMENT	
					2314G	ADVANCES - ESTIMATED ACCRUALS - GOVERNMENT	
					2314N	ADVANCES - ESTIMATED ACCRUALS - NON-GOVERNMENT	
	POSTCLOSE	E		2320		DEFERRED CREDITS (UNEARNED REVENUE)	
					2322G	DEFERRED PREMIUM ON PARTICIPATION CERTIFICATES - GOVT	NOTE: WILL TEST TO SEE IF SHOULD BE INCLUDED.
					2322N	DEFERRED PREMIUM ON PARTICIPATION CERTIFICATES - NON-GOVT	
					2329G	ALL OTHER DEFERRED CREDITS - GOVERNMENT	
					2329N	ALL OTHER DEFERRED CREDITS - NON-GOVERNMENT	

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TFS 2108, YEAR-END CLOSING STATEMENT

LINE NUMBER	PRE/POST CLOSE	TB COL	PLUS/MINUS	GOVT-WIDE ACCOUNT NUMBER	HHS ACCOUNT NUMBER	ACCOUNT NAME	RECONCILIATION FEATURES
	POSTCLOSE	E		2510	-	BORROWING FROM TREASURY	NOTE: EXCLUDES DEBT GLS 2510, 2520, 2530, 2540, AND 2590. ALSO 2910.
	POSTCLOSE	E		2520	-	BORROWING FROM FEDERAL FINANCING BANK	
	POSTCLOSE	E		2530	-	SECURITIES ISSUED BY FEDERAL AGENCIES UNDER SPECIAL FINANCING AUTHORITY	
	POSTCLOSE	E		2540	-	PARTICIPATION CERTIFICATES	
	POSTCLOSE	E		2590	-	OTHER DEBT	
	POSTCLOSE	E		2910	-	PRIOR LIENS OUTSTANDING ON ACQUIRED COLLATERAL	
	POSTCLOSE	E		2990	2990	OTHER LIABILITIES	
11	POSTCLOSE	E		4450		AUTHORITY AVAILABLE FOR APPORTIONMENT	NOTE: THIS COLUMN SHOULD AGREE WITH LINE 9 AND LINE 10 OF UNEXPIRED ACCOUNTS THAT WILL BE CARRIED FORWARD TO SUBSEQUENT YEAR EXCEPT WHEN RECEIVABLES EXCEED PAYABLES.
					4450D	DIRECT PROGRAM	
				-	4440	REVOLVING FUNDS AVAILABLE FOR APPROPRIATION	