

SUPPLEMENT

SECTION V

Statement of Budgetary Resources for Fiscal 2001 Reporting

| Line No | Pre/ Post | Trial Bal | Acct No | Account Title | Additional Information Required |
|----------------|------------------|------------------|----------------|--|---|
| 1 | | | | Budgetary Resources | |
| 1A | | | | Appropriations | |
| 1A | Pre | E | 4111 | Debt Liquidation Appropriations | |
| 1A | Pre | E | 4112 | Deficiency Appropriations | |
| 1A | Pre | E | 4114 | Appropriated Trust or Special Fund Receipts | Intra-agency elimination - Trust Funds only |
| 1A | Pre | E | 4115 | Loan Subsidy Appropriation - Definite - Current | |
| 1A | Pre | E | 4116 | Entitlement Loan Subsidy Appropriation - Indefinite | |
| 1A | Pre | E | 4117 | Loan Administrative Expense Appropriation - Definite - Current | |
| 1A | Pre | E | 4118 | Re-estimated Loan Subsidy Appropriation - Indefinite - Permanent | |
| 1A | Pre | E | 4119 | Other Appropriations Realized | |
| 1A | Pre | E | 4121 | Loan Subsidy Appropriation - Indefinite - Current | |
| 1A | Pre | E | 4125 | Loan Modification Adjustment Transfer Appropriation | |
| 1A | Pre | E | 4138 | Resources Realized from Contract Authority | |
| 1A | Pre | E | 4150 | Reappropriations | |
| 1A | Pre | E | 4157 | Authority Made Available from Receipt or Appropriation Balances Previously Precluded from Obligation | |
| 1A | Pre | E | 4158 | Authority Made Available from Offsetting Collection Balances Previously Precluded from Obligation | |
| 1A | Pre | E | 4391 | Adjustments to Indefinite No-Year Authority | Debit balances only |
| 1A | Pre | E-B | 4394 | Receipts Not Available for Obligation Upon Collection | |
| 1B | | | | Borrowing Authority | |
| 1B | Pre | E | 4042 | Estimated Borrowing Authority - Indefinite | Zero for final reporting |
| 1B | Pre | E | 4141 | Current-Year Borrowing Authority Realized - Definite | |
| 1B | Pre | E | 4142 | Current-Year Borrowing Authority Realized - Indefinite | |
| 1C | | | | Contract Authority | |
| 1C | Pre | E | 4032 | Anticipated Contract Authority | Zero for final reporting |
| 1C | Pre | E | 4131 | Current-Year Contract Authority Realized - Definite | |
| 1C | Pre | E | 4132 | Current-Year Contract Authority Realized - Indefinite | |

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| 1D Net Transfers | | | | | |
| 1D | Pre | E-B | 4166 | Treasury-Managed Trust Fund Distributions of Realized Authority - To Be Transferred | Intra-agency elimination - Trust Funds only |
| 1D | Pre | E | 4167 | Treasury-Managed Trust Fund Distributions of Realized Authority - Transferred | Intra-agency elimination - Trust Funds only |
| 1D | Pre | E | 4170 | Transfers - Current-Year Authority | Intra-agency elimination |
| 1D | Pre | E | 4175 | Allocation Transfers of Current-Year Authority | Intra-agency elimination |
| 1E Other | | | | | |
| 1E | Pre | E | 4120 | Appropriations Anticipated - Indefinite | Zero for final reporting |
| 1E | Pre | E | 4160 | Anticipated Transfers - Current-Year Authority | Zero for final reporting |
| 1E | Pre | E | 4165 | Treasury-Managed Trust Fund Distributions of Authority - Anticipated | Zero for final reporting |
| 2 Unobligated Balance | | | | | |
| 2A Brought Forward, October 1 | | | | | |
| 2A | Pre | B | 4139 | Contract Authority Carried Forward | |
| 2A | Pre | B | 4149 | Borrowing Authority Carried Forward | |
| 2A | Pre | B | 4166 | Treasury-Managed Trust Fund Distributions of Realized Authority - To Be Transferred | Intra-agency elimination - Trust Funds only |
| 2A | Pre | B | 4201 | Total Actual Resources - Collected | |
| 2A | Pre | B | 4221 | Unfilled Customer Orders Without Advance | Intra-agency elimination |
| 2A | Pre | B | 4222 | Unfilled Customer Orders With Advance | Intra-agency elimination |
| 2A | Pre | B | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | Intra-agency elimination |
| 2A | Pre | B | 4251 | Reimbursements and Other Income Earned - Receivable | Intra-agency elimination |
| 2A | Pre | B | 4281 | Actual Program Fund Subsidy Receivable - Definite - Current | Intra-agency elimination |
| 2A | Pre | B | 4282 | Actual Program Fund Subsidy Receivable - Indefinite - Permanent | Intra-agency elimination |
| 2A | Pre | B | 4283 | Interest Receivable from Treasury | |

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| 2A | Pre | B | 4284 | Actual Program Fund Subsidy Receivable - Indefinite - Current | Intra-agency elimination |
| 2A | Pre | B | 4285 | Receivable from the Liquidating Fund | Intra-agency elimination |
| 2A | Pre | B | 4286 | Receivable from the Financing Fund | Intra-agency elimination |
| 2A | Pre | B | 4287 | Other Federal Receivables | Intra-agency elimination |
| 2A | Pre | B | 4394 | Receipts Not Available for Obligation Upon Collection | |
| 2A | Pre | B | 4397 | Receipts and Appropriations Temporarily Precluded from Obligation | |
| 2A | Pre | B | 4398 | Offsetting Collections Temporarily Precluded from Obligation | |
| 2A | Pre | B | 4801 | Unexpended Obligations - Unpaid | Intra-agency elimination |
| 2A | Pre | B | 4802 | Unexpended Obligations - Prepaid/Advanced | Intra-agency elimination |
| 2A | Pre | B | 4901 | Expended Authority - Unpaid | Intra-agency elimination |
| 2B Net transfers Prior-Year Balance, Actual (+ or -) | | | | | |
| 2B | Pre | E | 4176 | Allocation Transfers - Prior-Year Balances | Intra-agency elimination |
| 2B | Pre | E | 4190 | Transfers - Prior-Year Balances | Intra-agency elimination |
| 2C Anticipated Transfers Prior-Year Balance (+ or -) | | | | | |
| 2C | Pre | E | 4180 | Anticipated Transfers - Prior-Year Balances | Zero for final reporting. |
| 3 Spending Authority from Offsetting Collection (Gross) | | | | | |
| 3A Earned | | | | | |
| 3A1 Collected | | | | | |
| 3A1 | Pre | E | 4252 | Reimbursements and Other Income Earned - Collected | Intra-agency elimination |
| 3A1 | Pre | E | 4261 | Actual Collection of Fees | |
| 3A1 | Pre | E | 4262 | Actual Collection of Loan Principal | |
| 3A1 | Pre | E | 4263 | Actual Collection of Loan Interest | |
| 3A1 | Pre | E | 4264 | Actual Collection of Rent | |
| 3A1 | Pre | E | 4265 | Actual Collections from Sale of Foreclosed Property | |
| 3A1 | Pre | E | 4266 | Other Actual Collections - Non-Federal | |
| 3A1 | Pre | E | 4271 | Actual Program Fund Subsidy Collected - Definite - Current | Intra-agency elimination |
| 3A1 | Pre | E | 4272 | Actual Program Fund Subsidy Collected - Indefinite - Permanent | Intra-agency elimination |
| 3A1 | Pre | E | 4273 | Interest Collected from Treasury | |
| 3A1 | Pre | E | 4274 | Actual Program Fund Subsidy Collected - Indefinite - Current | Intra-agency elimination |
| 3A1 | Pre | E | 4275 | Actual Collections from Liquidating Fund | Intra-agency elimination |
| 3A1 | Pre | E | 4276 | Actual Collections from Financing Fund | Intra-agency elimination |
| 3A1 | Pre | E | 4277 | Other Actual Collections - Federal | Intra-agency elimination |

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| 3A1 | Pre | E | 4872 | Downward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations Refunds Collected | Intra-agency elimination |
| 3A1 | Pre | E | 4972 | Downward Adjustments of Prior-Year Paid Expended Authority Refunds | Intra-agency elimination |
| 3A2 Receivable from Federal Sources | | | | | |
| 3A2 | Pre | E-B | 4251 | Reimbursements and Other Income Earned - Receivable | Intra-agency elimination |
| 3A2 | Pre | E-B | 4281 | Actual Program Fund Subsidy Receivable - Definite - Current | Intra-agency elimination |
| 3A2 | Pre | E-B | 4282 | Actual Program Fund Subsidy Receivable - Indefinite - Permanent | Intra-agency elimination |
| 3A2 | Pre | E-B | 4283 | Interest Receivable from Treasury | |
| 3A2 | Pre | E-B | 4284 | Actual Program Fund Subsidy Receivable - Indefinite - Current | Intra-agency elimination |
| 3A2 | Pre | E-B | 4285 | Receivable from the Liquidating Fund | Intra-agency elimination |
| 3A2 | Pre | E-B | 4286 | Receivable from the Financing Fund | Intra-agency elimination |
| 3A2 | Pre | E-B | 4287 | Other Federal Receivables | Intra-agency elimination |
| 3B Change in Unfilled Customer Orders | | | | | |
| 3B1 Advance received | | | | | |
| 3B1 | Pre | E-B | 4222 | Unfilled Customer Orders With Advance | Obligated amount only for final in year of expiration. Intra-agency elimination |
| 3B2 Without Advance from Federal Sources | | | | | |
| 3B2 | Pre | E-B | 4221 | Unfilled Customer Orders Without Advance | Obligated amount only for final in year of expiration. Intra-agency elimination |
| 3C Anticipated for Rest of Year, Without Advance | | | | | |
| 3C | Pre | E | 4060 | Anticipated Collections from Non-Federal Sources | Debit balances. Zero for final reporting |
| 3C | Pre | E | 4070 | Anticipated Collections from Federal Sources | Debit balances. Zero for final reporting |
| 3C | Pre | E | 4210 | Anticipated Reimbursements and Other Income | Debit balances. Zero for final reporting |

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| 3D Transfers from Trust Funds | | | | | |
| 3D1 Collected | | | | | |
| 3D1 | Pre | E | 4255 | Appropriation Trust Fund Expenditure Transfers - Collected | Intra-agency elimination |
| 3D2 Anticipated | | | | | |
| 3D2 | Pre | E | 4215 | Anticipated Appropriation Trust Fund Expenditure Transfers | Zero for final reporting. |
| 3D2 | Pre | E-B | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | Intra-agency elimination |
| 4 Adjustments (lines 4 - 6) | | | | | |
| 4A Recoveries of Prior-Year Obligations | | | | | |
| 4A | Pre | E | 4310 | Anticipated Recoveries of Prior-Year Obligations | Unexpired accounts only. Debit balances. Zero for final reporting. |
| 4A | Pre | E | 4871 | Downward Adjustments of Prior-Year Unpaid Unexpended Obligations | Intra-agency elimination |
| 4A | Pre | E | 4971 | Downward Adjustments of Prior-Year Unpaid Expended Authority | Intra-agency elimination |
| 4B Temporarily Not Available Pursuant to Public Law (-) | | | | | |
| 4B | Pre | E | 4395 | Authority Unavailable Pursuant to Public Law - Temporary | Zero for final reporting |
| 4B | Pre | E-B | 4397 | Receipts and Appropriations Temporarily Precluded from Obligation | |
| 4B | Pre | E-B | 4398 | Offsetting Collections Temporarily Precluded from Obligation | |
| 4C Permanently Not Available | | | | | |
| 4C1 Cancellation of Expired and No-Year Accounts (-) | | | | | |
| 4C1 | Pre | E | 4350 | Canceled Authority | |
| 4C2 Enacted Rescissions (-) | | | | | |
| 4C2 | Pre | E | 4392 | Rescissions - Current-Year | For unexpired accounts |
| 4C2 | Pre | E | 4393 | Rescissions - Prior-Year | For unexpired accounts |
| 4C3 Capital Transfers and Redemption of Debt (-) | | | | | |
| 4C3 | Pre | E | 4147 | Actual Transfers to Treasury | |

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| 4C4 | Other Authority Withdrawn (-) | | | | |
| 4C4 | Pre | E | 4133 | Actual Adjustments to Contract Authority | |
| 4C4 | Pre | E | 4135 | Contract Authority Liquidated | |
| 4C4 | Pre | E | 4143 | Actual Reductions to Borrowing Authority | |
| 4C4 | Pre | E | 4391 | Adjustments to Indefinite No-Year Authority | For unexpired accounts. Credit balances only |
| 4C5 | Pursuant to Public Law (-) | | | | |
| 4C5 | Pre | E | 4396 | Authority Permanently Not Available Pursuant to Public Law | |
| 4C6 | Anticipated for the Rest of the Year (-) | | | | |
| 4C6 | Pre | E | 4034 | Anticipated Adjustments to Contract Authority | Zero for final reporting |
| 4C6 | Pre | E | 4044 | Anticipated Reductions to Borrowing Authority | Zero for final reporting |
| 4C6 | Pre | E | 4047 | Anticipated Transfers to Treasury | Zero for final reporting |
| 5 | Total Budgetary Resources (CALC. 1.....4) | | | | |
| 6 | Obligations Incurred | | | | |
| 6 | Pre | E-B | 4801 | Unexpended Obligations - Unpaid | Intra-agency elimination |
| 6 | Pre | E-B | 4802 | Unexpended Obligations - Prepaid/Advanced | Intra-agency elimination |
| 6 | Pre | E | 4881 | Upward Adjustments of Prior-Year Unpaid Unexpended Obligations | Intra-agency elimination |
| 6 | Pre | E | 4882 | Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended | Intra-agency elimination |
| 6 | Pre | E-B | 4901 | Expended Authority - Unpaid | Intra-agency elimination |
| 6 | Pre | E | 4902 | Expended Authority - Paid | Intra-agency elimination |
| 6 | Pre | E | 4981 | Upward Adjustments of Prior-Year Unpaid Expended Authority | Intra-agency elimination |
| 6 | Pre | E | 4982 | Upward Adjustments of Prior-Year Paid Expended Authority | Intra-agency elimination |
| 7 | Unobligated Balances Available | | | | |
| 7A | Apportioned | | | | |
| 7A1 | Pre | E | 4510 | Apportionments | Through current period |
| 7A1 | Pre | E | 4610 | Allotments - Realized Resources | |
| 7A1 | Pre | E | 4700 | Commitments | |
| 7A2 | Pre | E | 4590 | Apportionments Unavailable - Anticipated Resources | All anticipated amounts. Zero for final reporting |

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|----------------|--|------------------|----------------|--|--|
| 7B | Exempt from Apportionment | | | | |
| 7B | Pre | E | 4620 | Unobligated Funds Not Subject to Apportionment | |
| 7C | Other | | | | |
| 7C | | | | Use only with prior OMB approval. | |
| 8 | Unobligated Balances Not Yet Available | | | | |
| 8A | Apportioned for Subsequent Periods | | | | |
| 8A | Pre | E | 4510 | Apportionments | Subsequent periods |
| 8B | Deferred | | | | |
| 8B | Pre | E | 4430 | Unapportioned Authority - OMB Deferral | |
| 8C | Withheld Pending Rescission | | | | |
| 8C | Pre | E | 4420 | Unapportioned Authority - Pending Rescission | |
| 8D | Other | | | | |
| 8D | Pre | E | 4060 | Anticipated Collections from Non-Federal Sources | Unexpired accounts only. Credit balances. Zero for final reporting |
| 8D | Pre | E | 4070 | Anticipated Collections from Federal Sources | Unexpired accounts only. Credit balances. Zero for final reporting |
| 8D | Pre | E | 4210 | Anticipated Reimbursements and Other Income | Unexpired accounts only. Credit balances. Zero for final reporting |
| 8D | Pre | E | 4310 | Anticipated Recoveries of Prior-Year Obligations | Unexpired accounts only. Credit balances. Zero for final reporting |
| 8D | Pre | E | 4450 | Unapportioned Authority | |
| 8D | Pre | E | 4630 | Funds Not Available for Commitment/Obligation | |
| 8D | Pre | E | 4650 | Allotments - Expired Authority | Expired accounts only |
| 9 | Total Status of Budgetary Resources (CALC. 6...8) | | | | |
| 10 | Obligations Incurred | | | | |
| 10 | Pre | E-B | 4801 | Unexpended Obligations - Unpaid | Intra-agency elimination |
| 10 | Pre | E-B | 4802 | Unexpended Obligations - Prepaid/Advanced | Intra-agency elimination |
| 10 | Pre | E | 4881 | Upward Adjustments of Prior-Year Unpaid Unexpended Obligations | Intra-agency elimination |

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| 10 | Pre | E | 4882 | Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended | Intra-agency elimination |
| 10 | Pre | E-B | 4901 | Expended Authority - Unpaid | Intra-agency elimination |
| 10 | Pre | E | 4902 | Expended Authority - Paid | Intra-agency elimination |
| 10 | Pre | E | 4981 | Upward Adjustments of Prior-Year Unpaid Expended Authority | Intra-agency elimination |
| 10 | Pre | E | 4982 | Upward Adjustments of Prior-Year Paid Expended Authority | Intra-agency elimination |
| 11 Less: Spending Authority from Offsetting Collections and Adjustments | | | | | |
| 11A1 Earned | | | | | |
| 11A1 | Pre | E | 4252 | Reimbursements and Other Income Earned - Collected | Intra-agency elimination |
| 11A1 | Pre | E | 4261 | Actual Collection of Fees | |
| 11A1 | Pre | E | 4262 | Actual Collection of Loan Principal | |
| 11A1 | Pre | E | 4263 | Actual Collection of Loan Interest | |
| 11A1 | Pre | E | 4264 | Actual Collection of Rent | |
| 11A1 | Pre | E | 4265 | Actual Collections from Sale of Foreclosed Property | |
| 11A1 | Pre | E | 4266 | Other Actual Collections - Non-Federal | |
| 11A1 | Pre | E | 4271 | Actual Program Fund Subsidy Collected - Definite - Current | Intra-agency elimination |
| 11A1 | Pre | E | 4272 | Actual Program Fund Subsidy Collected - Indefinite - Permanent | Intra-agency elimination |
| 11A1 | Pre | E | 4273 | Interest Collected from Treasury | |
| 11A1 | Pre | E | 4274 | Actual Program Fund Subsidy Collected - Indefinite - Current | Intra-agency elimination |
| 11A1 | Pre | E | 4275 | Actual Collections from Liquidating Fund | Intra-agency elimination |
| 11A1 | Pre | E | 4276 | Actual Collections from Financing Fund | Intra-agency elimination |
| 11A1 | Pre | E | 4277 | Other Actual Collections - Federal | Intra-agency elimination |
| 11A1 | Pre | E | 4872 | Downward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations Refunds Collected | Intra-agency elimination |
| 11A1 | Pre | E | 4972 | Downward Adjustments of Prior-Year Paid Expended Authority Refunds | Intra-agency elimination |
| 11A2 Receivable from Federal Sources | | | | | |
| 11A2 | Pre | E-B | 4251 | Reimbursements and Other Income Earned - Receivable | Intra-agency elimination |
| 11A2 | Pre | E-B | 4281 | Actual Program Fund Subsidy Receivable - Definite - Current | Intra-agency elimination |

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| 11A2 | Pre | E-B | 4282 | Actual Program Fund Subsidy Receivable - Indefinite - Permanent | Intra-agency elimination |
| 11A2 | Pre | E-B | 4283 | Interest Receivable from Treasury | |
| 11A2 | Pre | E-B | 4284 | Actual Program Fund Subsidy Receivable - Indefinite - Current | Intra-agency elimination |
| 11A2 | Pre | E-B | 4285 | Receivable from the Liquidating Fund | Intra-agency elimination |
| 11A2 | Pre | E-B | 4286 | Receivable from the Financing Fund | Intra-agency elimination |
| 11A2 | Pre | E-B | 4287 | Other Federal Receivables | Intra-agency elimination |
| 11B Change in Unfilled Customer Orders | | | | | |
| 11B1 Advance Received | | | | | |
| 11B1 | Pre | E-B | 4222 | Unfilled Customer Orders With Advance | Obligated amount only for final in year of expiration |
| 11B2 Without Advance from Federal Sources | | | | | |
| 11B2 | Pre | E-B | 4221 | Unfilled Customer Orders Without Advance | Obligated amount only for final in year of expiration |
| 11C Transfers from Trust Funds | | | | | |
| 11C1 Collected | | | | | |
| 11C1 | Pre | E | 4255 | Appropriation Trust Fund Expenditure Transfers - Collected | Intra-agency elimination |
| 11C2 Anticipated | | | | | |
| 11C2 | Pre | E | 4215 | Anticipated Appropriation Trust Fund Expenditure Transfers | Zero for final reporting |
| 11C2 | Pre | E-B | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | Intra-agency elimination |
| 11D Actual Recoveries of Prior-Year Obligations | | | | | |
| 11D | Pre | E | 4871 | Downward Adjustments of Prior-Year Unpaid Unexpended Obligations | Intra-agency elimination |
| 11D | Pre | E | 4971 | Downward Adjustments of Prior-Year Unpaid Expended Authority | Intra-agency elimination |

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| 12 | Obligated Balance, Net - Beginning of Period | | | | |
| 12 | Pre | B | 4221 | Unfilled Customer Orders Without Advance | Intra-agency elimination |
| 12 | Pre | B | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | Intra-agency elimination |
| 12 | Pre | B | 4251 | Reimbursements and Other Income Earned - Receivable | Intra-agency elimination |
| 12 | Pre | B | 4281 | Actual Program Fund Subsidy Receivable - Definite - Current | Intra-agency elimination |
| 12 | Pre | B | 4282 | Actual Program Fund Subsidy Receivable - Indefinite - Permanent | Intra-agency elimination |
| 12 | Pre | B | 4283 | Interest Receivable from Treasury | |
| 12 | Pre | B | 4284 | Actual Program Fund Subsidy Receivable - Indefinite - Current | Intra-agency elimination |
| 12 | Pre | B | 4285 | Receivable from the Liquidating Fund | Intra-agency elimination |
| 12 | Pre | B | 4286 | Receivable from the Financing Fund | Intra-agency elimination |
| 12 | Pre | B | 4287 | Other Federal Receivables | Intra-agency elimination |
| 12 | Pre | B | 4801 | Unexpended Obligations - Unpaid | Intra-agency elimination |
| 12 | Pre | B | 4901 | Expended Authority - Unpaid | Intra-agency elimination |
| 13 | Obligated Balance Transferred, Net | | | | |
| 13 | Pre | E | 4831 | Unexpended Obligations, Transferred - Unpaid | Intra-agency elimination |
| 13 | Pre | E | 4931 | Expended Authority, Transferred - Unpaid | Intra-agency elimination |
| 14 | Less: Obligated Balance, Net - End of Period | | | | |
| 14A | Accounts Receivable | | | | |
| 14A | Pre | E | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | Intra-agency elimination |
| 14A | Pre | E | 4251 | Reimbursements and Other Income Earned - Receivable | Intra-agency elimination |
| 14A | Pre | E | 4281 | Actual Program Fund Subsidy Receivable - Definite - Current | Intra-agency elimination |
| 14A | Pre | E | 4282 | Actual Program Fund Subsidy Receivable - Indefinite - Permanent | Intra-agency elimination |
| 14A | Pre | E | 4283 | Interest Receivable from Treasury | |
| 14A | Pre | E | 4284 | Actual Program Fund Subsidy Receivable - Indefinite - Current | Intra-agency elimination |
| 14A | Pre | E | 4285 | Receivable from the Liquidating Fund | Intra-agency elimination |

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| 14A | Pre | E | 4286 | Receivable from the Financing Fund | Intra-agency elimination |
| 14A | Pre | E | 4287 | Other Federal Receivables | Intra-agency elimination |
| 14B Unfilled Customer Orders | | | | | |
| 14B Federal Source Without Advance | | | | | |
| 14B | Pre | E | 4221 | Unfilled Customer Orders Without Advance | Intra-agency elimination |
| 14C Undelivered Orders | | | | | |
| 14C | Pre | E | 4801 | Unexpended Obligations - Unpaid | Intra-agency elimination |
| 14C | Pre | E | 4831 | Unexpended Obligations, Transferred - Unpaid | Intra-agency elimination |
| 14C | Pre | E | 4871 | Downward Adjustments of Prior-Year Unpaid Unexpended Obligations | Intra-agency elimination |
| 14C | Pre | E | 4881 | Upward Adjustments of Prior-Year Unpaid Unexpended Obligations | Intra-agency elimination |
| 14D Accounts Payable | | | | | |
| 14D | Pre | E | 4901 | Expended Authority - Unpaid | Intra-agency elimination |
| 14D | Pre | E | 4931 | Expended Authority, Transferred - Unpaid | Intra-agency elimination |
| 14D | Pre | E | 4971 | Downward Adjustments of Prior-Year Unpaid Expended Authority | Intra-agency elimination |
| 14D | Pre | E | 4981 | Upward Adjustments of Prior-Year Unpaid Expended Authority | Intra-agency elimination |
| 15 | Total Outlays | | | CALC 10 - 11 + 12 + or - 13 - (-14A - 14B + 14C + 14D) | |
| | | | Should equal: | | |
| 15A | Pre | E-B | 4802 | Unexpended Obligations - Prepaid/Advanced | Intra-agency elimination |
| 15A | Pre | E | 4902 | Expended Authority - Paid | Intra-agency elimination |
| 15A | Pre | E | 4882 | Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended | Intra-agency elimination |
| 15A | Pre | E | 4982 | Upward Adjustments of Prior-Year Paid Expended Authority | Intra-agency elimination |
| 15B | Pre | E-B | 4222 | Unfilled Customer Orders With Advance | Obligated amount only for final in year of expiration. Intra-agency elimination |
| 15B | Pre | E | 4252 | Reimbursements and Other Income Earned - Collected | Intra-agency elimination |
| 15B | Pre | E | 4255 | Appropriation Trust Fund Expenditure Transfers - Collected | |
| 15B | Pre | E | 4261 | Actual Collection of Fees | |
| 15B | Pre | E | 4262 | Actual Collection of Loan Principal | |
| 15B | Pre | E | 4263 | Actual Collection of Loan Interest | |
| 15B | Pre | E | 4264 | Actual Collection of Rent | |
| 15B | Pre | E | 4265 | Actual Collections from Sale of Foreclosed Property | |
| 15B | Pre | E | 4266 | Other Actual Collections - Non-Federal | |
| 15B | Pre | E | 4271 | Actual Program Fund Subsidy Collected - Definite - Current | Intra-agency elimination |
| 15B | Pre | E | 4272 | Actual Program Fund Subsidy Collected - Indefinite - Permanent | Intra-agency elimination |

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| Line No | Pre/Post | Trial Bal | Acct No | Account Title | Additional Information Required |
|----------------|-----------------|------------------|----------------|--|--|
| 15B | Pre | E | 4273 | Interest Collected from Treasury | |
| 15B | Pre | E | 4274 | Actual Program Fund Subsidy Collected - Indefinite - Current | Intra-agency elimination |
| 15B | Pre | E | 4275 | Actual Collections from Liquidating Fund | Intra-agency elimination |
| 15B | Pre | E | 4276 | Actual Collections from Financing Fund | Intra-agency elimination |
| 15B | Pre | E | 4277 | Other Actual Collections - Federal | Intra-agency elimination |
| 15B | Pre | E | 4872 | Downward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations Refunds Collected | Intra-agency elimination |
| 15B | Pre | E | 4972 | Downward Adjustments of Prior-Year Paid Expended Authority Refunds | Intra-agency elimination |

Note: "Intra-agency elimination" in the Additional Information Required column refers to accounts that may need to be eliminated within your agency (e.g., between bureaus) prior to preparing a Consolidated Statement of Budgetary Resources.