
Appendix A: Topical Index

This index provides references to the topics in this Volume. References to the pronouncements are organized as follows: The first character indicates that it is a Concepts Statement (C), a Standards Statement (S), an Interpretation (I), a Technical Release (T), a Technical Bulletin (B) or Staff Implementation Guidance (G). This letter is followed by a number to indicate which pronouncement it refers to. The number is followed by a "P" for paragraph which is followed by the paragraph number(s). This index does not encompass all topics addressed in FASAB pronouncements, may not include all references for each topic, and should not be considered authoritative.

In addition to accounting topics, the index lists certain agencies or programs that have been used in illustrations or that have unique provisions within the standards.

A

ACCOMPLISHMENTS	C1P128-129
ACCOUNTABILITY	C1P73-74
ACCOUNTS PAYABLE	
Accounting for	S1P74-80
Basis for Conclusions	S1P151-156
ACCOUNTS RECEIVABLE	
Accounting for	S1P40-52, B2020-1
Assessments	S7P53-55
Basis for Conclusions	S1P116-133
Interest Receivables	S1P53-56
Sales of receivables	S7P301
ACQUISITION COST	
Assets of other retirement benefit plans	S5P85
Concepts	C7P12-13
General PP&E	S6P26, T13, T15
Inventory	S3P20, S3P23
Investments in Treasury securities	S1P68-70
Pension plan assets	S5P68
ADVANCES (see also "Other Current Liabilities")	
Accounting for	S1P57-61
Basis for Conclusions	S1P137-139
AGRICULTURE, DEPARTMENT OF	
Inter-entity costs	S4P225
AMORTIZATION	
Basis for Conclusions	S1P147
Direct Loans	S2P30-32
Investments in Treasury Securities	S1P70-71
APPROPRIATIONS (see also "Other Financing Sources")	
Transactions	S7P331-332

TOPIC	REFERENCE
Unexpended	S7P71-72
ASBESTOS-RELATED CLEANUP COSTS	
Estimates of	B2006-1P25-30
Liabilities for	B2006-1P31-35
Expenses for	B2006-1P36-41
Note disclosures about	B2006-1P47-49
Implementation	T10
ASSESSMENTS	S7P53-55
AUDIT	
Legal Representation Letter	T1
AUTHORITY TO BORROW	
Basis for Conclusions	S1P112-113
Definition	S1P34-35
B	
BAD DEBT (see also "Uncollectibles")	
Accounts Receivable	S1P44-51
Loans	
post-1991	S2P71-72
pre-1992 direct	S2P47
BALANCE SHEET (see also "Display")	C2P84-85
BANK DEPOSIT INSURANCE	S7P284
BUDGET ACCOUNTS	C2P13-21
BUDGETARY INFORMATION	S7P77-82
BUDGETARY INTEGRITY	
Budget Execution	C1P46
Budget Statement	C21P63-64
Financial Reporting	C2P6
Financial Statements	C2P56
Focus of SFFAC #1	C1P42
Information for Users	C1P110
Objective 1	C1P112-121
User Groups	C1P89-91
BUDGETARY RESOURCES	
character of	S7P24
Financial & budgetary accounting	S7P203-225
reporting of	S7P77-82
Statement of Budgetary Resources	C2P104-105
BUSINESS-TYPE ACTIVITIES	S6P23-24
C	
CANCELLATION OF DEBT	S7P313, I-11

TOPIC	REFERENCE
CAPITALIZATION THRESHOLD	
Basis for Conclusions	S6P148-149
PP&E	S6P13
CASH	
Accounting for	S1P27-30
Basis for Conclusions	S1P103-105
CASH BASIS OF ACCOUNTING	
financial reporting.	S7P25-26
Non-exchange Revenue	S7P174
CHANGES IN ACCOUNTING PRINCIPLES	S21P12-13
CHANGES IN ASSUMPTIONS	
Reporting for pensions, other retirement benefits and other post-employment benefits	S33P19-25
CIVIL SERVICE RETIREMENT SYSTEM	S5P61
CLASSIFICATION OF TRANSACTIONS (Illustrations).	S7P235-370
CLASSIFIED ACTIVITIES	S56,18
CLEANUP COST	
Accounting for	S6P85-111,19
Basis for Conclusions	S6P182-199
Reimbursement for	S7P292
Implementation	T10, T11
COAST GUARD	
Cleanup Cost Reimbursement.	S7P292
COMMERCE, DEPARTMENT OF	
Inter-entity costs.	S4P225
COMMODITIES (see also "Goods Held Under Price Support and Stabilization Programs")	S3P92-109
COMMODITY CREDIT CORPORATION	
Commodities	S3P94
Crop Insurance	S7P284
Transfers by CCC to FCIC.	S7P340
COMPARABILITY	
financial reports	C1P164
performance.	C2P109
COMPLETENESS	C2P109
COMPREHENSIVE LONG-TERM PROJECTIONS FOR THE U.S. GOVERNMENT.	S36P19-44
CONSISTENCY	
financial reports	C1P163
performance.	C2P109
CONSOLIDATED FINANCIAL REPORT OF	

TOPIC	REFERENCE
THE U.S. GOVERNMENT	C4P6-9,S24,S32,S35,S36,S45,S46, S47,S49,S51,S52
CONSOLIDATION	S4P244-247
CONTINGENCIES	S5P35-42
CONTRACT AUTHORITY	S1P34
CONTRACTOR-DEVELOPED SOFTWARE	S6P145
CORRECTION OF ERRORS	S21P10-11
COST FINDING TECHNIQUES	S1P74-76
COST-BENEFIT	C1P151-155
COSTING METHODOLOGY (see also "Managerial Cost Accounting").	S4P116-162
CUSTODIAL ACTIVITIES	
Basis for Conclusions	S3P151-153
Custodial transfers	S7P353
Property	S3P57
Revenue	S7P49
CUSTOMER-LESSEE	B2023-1P15
CUSTOMS SERVICE	
Collecting revenue	S7P289-291
Fees	S7P250-255
D	
DEDICATED COLLECTIONS	
Definition	S27P11-18
Reporting and disclosure	S27P19-35
DEEMED COST	
Definition	S48P7
Opening balances for inventory, OM&S, and stockpile materials	S48P10-12
DEFERRED MAINTENANCE AND REPAIRS	
Condition Information	S42P20
Measurement and Reporting	S42P9-16
DEPRECIATION	
Basis for Conclusions	S6P153-156
Expense	S6P35-39
DIRECT LOANS AND LOAN GUARANTEES	
Accounting and reporting	S2P21-61
Additional disclosure requirements	S18P10-11
Preparing subsidy estimates	T6
(See also "Federal Credit Reform Act of 1990")	
DIRECTED FLOWS OF RESOURCES	
Accounting for	S7P69

TOPIC	REFERENCE
Basis for Conclusions	S7P198-202
DISCOUNT ON BONDS	S1P69
DISPLAY	
Balance Sheet	C2P84-85
Financial Information	C2P54-112
Financial Reporting	C2P74-83
Flow Statements	C2P58-62
Other Information	C2P68-73
Required Supplementary Stewardship Information	S8P21
Statement of Budgetary Resources	C2P104-105
Statement of Changes in Net Position	C2P100
Statement of Custodial Activities	C2P101-103
Statement of Financing	S7P95-102
Statement of Net Costs	C2P86-99
Statement of Program Performance Measures	C2P106-111
Stock Statements	C2P57
DONATIONS	
definition	S7P258
General PP&E	S6P30
PP&E	S6P26
Revenue	S7P62
E	
EFFORTS	C1P201
EMPLOYEE BENEFITS	
Contributions to health benefit plans	S7P318-319
Contributions to pension	
and other retirement benefit plans	S7P316-317
Unemployment benefits and workers comp.	S7P320-321
ENTITY	C2, S47
ENTITY ASSETS	
Accounting for	S1P25-26
Basis for Conclusions	S1P100-102
ENVIRONMENTAL LIABILITIES	
Probable and Reasonably Estimable	T2
ENVIRONMENTAL LIABILITIES (see also "Cleanup Cost")	
Contingencies	S5P35-42
EXCHANGE REVENUE (see also "Revenue")	S7P33-47
F	
FAIR VALUE	S6P20
FEDERAL ACCOUNTING STANDARDS	
ADVISORY BOARD	C1P23-29

TOPIC	REFERENCE
FEDERAL COMMUNICATIONS COMMISSION	
Auction of the radio spectrum	S7P278-279
FEDERAL CREDIT REFORM ACT OF 1990	S2P614
FEDERAL CROP INSURANCE	
Illustration	S5P110
FEDERAL DEBT	S5P47-55
FEDERAL DEPOSIT INSURANCE	
Illustration	S5P110
FEDERAL EMPLOYEE CONTRIBUTIONS	S7P285-288
FEDERAL EMPLOYEE RETIREMENT SYSTEM	S5P61
FEDERAL FINANCIAL REPORTING ENVIRONMENT	C1P177-179
FEDERAL RESERVE SYSTEM	
Deposits of Earnings	S7P256-257
Entity	S47
FIDUCIARY ACTIVITIES	S31P10-30, G31.1
FINANCIAL POSITION	C1P180-182
FINANCIAL REPORTING	C1P21-70
FINES AND PENALTIES	
definition	S7P260-262
delinquent taxes	S7P263
FISCAL SUSTAINABILITY (See Long-Term Projections)	
FORECLOSED PROPERTY	
Accounting for	S3P79-91
Basis for Conclusions	S3P154-158
Sales of Property Associated with Pre-1992 Direct	
Loans and Loan Guarantees	S7P300
FOREIGN CURRENCY (see also "Cash")	S1P27
FORFEITED PROPERTY	
Accounting for	S3P67-78
Basis for Conclusion	S3P139-153
Forfeiture Revenue	S7P264-269
FULL COST (see also "Managerial Cost Accounting")	S4P89-104
FUND BALANCE WITH TREASURY	
Authority to borrow	S1P35
Basis for Conclusions	S1P106-115
Clearing account balances	S1P32
Contract Authority	S1P34
Obligated balances	S1P37
Unobligated balances	S1P37-38
FUND BALANCE WITH TREASURY	S1P38
FUNDED LIABILITIES	S1P94-96

TOPIC	REFERENCE
FUNDS FROM DEDICATED COLLECTIONS (See also "Dedicated Collections")	S43P5-13
G	
GAINS	S7P293-304
GENERAL SERVICES ADMINISTRATION Inter-entity costs	S4P225
GENERALLY ACCEPTED ACCOUNTING PRINCIPLES Distinguishing Basic Information and Required Supplementary Information Hierarchy Standards issued by the Financial Accounting Standards Board	C2P73B-73E S34P5-8 S34P9-12
GOODS HELD UNDER PRICE SUPPORT AND STABILIZATION PROGRAMS Accounting for Basis for Conclusions	S3P92-109 S3P159-162
GOVERNMENTAL ASSETS AND LIABILITIES Basis for Conclusions	S1P98-99
GOVERNMENTAL LIABILITIES Accounting for	S1P21-24
H	
HARBOR MAINTENANCE TRUST FUND User Fees	S7P249
HERITAGE ASSETS AND STEWARDSHIP LAND Land Asbestos-related cleanup costs	S29P19-27 S29P19-27 B2006-1P42-46
HIERARCHY OF GAAP (see Generally Accepted Accounting Principles)	
HISTORICAL COST Concepts of Estimating for PP&E	S7P12 S6P40, S6P45, S23P10-18
I	
IMPAIRMENT See also "Internal Use Software"	S44
INCOME TAX BURDEN Post 1999 Direct Loans	S7P69.1
INDIAN TRUST FUNDS Entity	I1P3
INSURANCE AND GUARANTEES	S5P97-121
INTER-ENTITY COSTS (see also "Managerial Cost Accounting")	S4P105-115

TOPIC	REFERENCE
INTEREST	
Post 1999 Direct Loans	S7P280
Receivables from custodial activities	S7P281
Received by on fund from another	S7P309
Received by Treasury	S7P327
Treasury securities held by revolving funds	S7P322-323
Treasury securities held by trust and special funds	S7P306-308
Treasury securities held by trust revolving funds	S7P324-325
Uninvested funds received by financing accounts	S7P326
INTEREST METHOD	S1P71
INTEREST RECEIVABLE	
Accounting for	S1P55-56
Basis for Conclusions	S1P134-136
INTEREST, DIVIDENDS, AND RENTS	S7P272-273
INTERIOR, U.S. DEPARTMENT OF THE	
Natural Resources	S38P13-29, B2011-1P12-29
INTERNAL USE SOFTWARE	S10P8-36
Implementation Guidance	TR16
INTRAGOVERNMENTAL ASSETS AND LIABILITIES	
Accounting for	S1P18-24
Basis for Conclusions	S1P98-99
INTRAGOVERNMENTAL LEASEHOLD REIMBURSABLE	
WORK AGREEMENTS	B2023-1P14
INVENTORY HELD FOR SALE	
Accounting for	S3P17-35
Alternative valuation method for opening balances	S3P26
Basis for Conclusions	S3P111-133
Held for repair or remanufacture	S3P35, I7P10-12
Revaluations	S7P349-350
INVESTMENTS IN TREASURY SECURITIES	
Basis for Conclusions	S1P140-150
Market value disclosure	S1P72
Marketable	S1P65
Market-based	S1P64
Nonmarketable par value	S1P63
INVESTMENTS IN TREASURY SECURITIES	S1P62-73
ITEMS HELD FOR REMANUFACTURE	I7P10-17
J	
JUDGMENT FUND	
Accounting for	I2P3
JUSTICE, DEPARTMENT OF	

TOPIC	REFERENCE
Diversion fees	S7P283
Forfeitures	S7P264-269
L	
LABOR, DEPARTMENT OF	
State unemployment taxes	S7P247-248
LAST-IN, FIRST-OUT METHOD	S3P132
LATEST ACQUISITION COST	
Inventory & Related Property	S3P23
LEASES	S54P2-4
LEGITIMACY	C2P109
LIABILITIES	
Definition	S5P19
Exchange transactions	S5P22-23
Government-acknowledge events	S5P30-32
Government-related events	S5P27-29
Litigation	S12P10-11
Nonexchange transactions	S5P24-25
LIFE INSURANCE PREMIUMS	S7P284
LOAN GUARANTEES (see Direct Loans and Loan Guarantees)	
LONG-TERM PROJECTIONS	S36P19-44
LOSSES ON CONTRACTS	S7P36
LOSSES	S7P293-304
LOWER OF COST OR MARKET	S3P118-120
M	
MANAGEMENT DISCUSSION AND ANALYSIS	S7P191
MANAGEMENT'S DISCUSSION AND ANALYSIS	
Basic Concept	C3P1
Discussion and Analysis of Performance	C3P42-49
Discussion and Analysis of Systems, Controls, Compliance	C3P40-41
Relationship to other reports	C3P18-22
Schematic Diagram	C3P8
Standard	S15P1-8
Topics	C3P24-39
MANAGERIAL COST ACCOUNTING	
Cost Subsidies	S7P333-337
Costing Methodology	S4P116-162, T15
Full Cost	S4P89-104, T15
Inter-Entity Costs	S4P105-115
Managerial Cost Accounting Concepts	S4P41-66
Purposes of Cost Information	S4P31-40
Requirement for Cost Accounting	S4P67-76

TOPIC	REFERENCE
Responsibility Segments	S4P77-88
MANAGERIAL COST ACCOUNTING CONCEPTS	
(see also "Managerial Cost Accounting")	S4P41-66
MANAGERIAL COST ACCOUNTING	S4P1-2
MARKET VALUE	
Investments	S1P72
Property	S3P59-70
MILITARY RETIREMENT SYSTEM	S5P61
MINERALS MANAGEMENT SERVICE	
Exchange revenue unrelated to recognized cost	S7P140-147
Exchange revenue	S7P45
Rents, royalties and bonuses	S7P274-277
MODIFIED CASH BASIS	
Taxes & Duties	S7P172-173
MORE LIKELY THAN NOT	S1P44
N	
NATIONAL FLOOD INSURANCE	
Illustration	S5P110
NATIONAL SCIENCE FOUNDATION	
Inter-entity costs	S4P225
NATURAL RESOURCES	
Custodial activity	S7P142-143
Federal oil and gas resources, accounting for	S38P13-29
Meeting the asset definition	C5P23, C5P32
Other federal natural resources, accounting for	B2011-1P12-29
NET COSTS	
Display	C2P100
Exchange Revenue	S7P43-44
NET POSITION	C2P84
NON-ENTITY ASSETS	S1P26
NONEXCHANGE REVENUE	
Recognition by Recipients	I5P2
NONEXCHANGE REVENUE (see also "Revenue")	S7P48-69
NONRECOURSE LOANS	
(not subject to Credit Reform Act provisions)	
Accounting for	S3P93-102
Basis for Conclusions	S3P159-160
NON-VALUED SEIZED AND FORFEITED PROPERTY	
Reporting On	T4
NUCLEAR REGULATORY COMMISSION	
Fees	S7P282

TOPIC	REFERENCE
O	
OBLIGATIONS INCURRED	S7P96
OFFICE OF PERSONNEL MANAGEMENT	
Retirement costs	C2P51
OPENING BALANCES	
Definition	S48P8
Alternative valuation for property plant and equipment	S6P40, T18
Alternative valuation for internal use software	S10P36, T18, G6.1
Alternative valuation for inventory, OM&S, and stockpile materials	S48P10-12, T18
OPERATING MATERIALS AND SUPPLIES	
Accounting for	S3P36-50
Held for repair or remanufacture	I7P13-14
OTHER ACCOMPANYING INFORMATION	C2P73F-73G
OTHER CURRENT LIABILITIES	S1P158-160
OTHER FINANCING SOURCES	
Appropriations	
Unexpended	S7P71
Used	S7P72
Financing Imputed for Cost Subsidies	S7P73
General	S7P70
Transfers of Assets	S7P74-75
OTHER FINANCING SOURCES	S7P70-75
OTHER POSTEMPLOYMENT BENEFITS	S5P94-96
Reporting changes in assumptions	S33P19-25
Selecting discount rates	S33P28-32
Selecting valuation dates	S33P33-34
OTHER RETIREMENT BENEFITS	S5P79-93
Reporting changes in assumptions	S33P19-25
Selecting discount rates	S33P28-32
Selecting valuation dates	S33P33-34
OUTCOME	
Indicators	C1P206-208
OUTER CONTINENTAL SHELF	S7P274
OVERSEAS INVESTMENT INSURANCE	
Illustration	S5P110
P	
PENALTIES (see also "Fines and Penalties")	S7P61
PENSION BENEFIT GUARANTEE CORPORATION	

TOPIC	REFERENCE
Illustration	S5P110
Insurance	S5P101
Premiums	S7P284
PENSIONS	
Accounting for Excess Payments	I4P9-17
Reporting changes in assumptions	S33P19-25
Selecting discount rates	S33P28-32
Selecting valuation dates	S33P33-34
PERFORMANCE MEASURES	
Purpose of	S4P34-36
Statement on	C2P65
PREMIUM ON BONDS	S1P69
PREPAYMENTS (see also "Other Current Liabilities")	S1P57-59
PRIOR PERIOD ADJUSTMENTS	S7P76
PROBABLE	S5P33
PROGRESS PAYMENTS	
Accounts Payable	S1P78-79
Advances & Prepayments	S1P58
PROPERTY, PLANT, AND EQUIPMENT (PP&E)	
Exchange	S7P297-299
Impairment	S44
Revaluations	S7P37-348
Stewardship PP&E	S8P11
PROVIDER-LESSOR	B2023-1P16
PUBLIC-PRIVATE PARTNERSHIPS	
Definition	S49P16-19
Disclosures	S49P22-25
Risk Based Characteristics	S49P20-21
PURCHASE AGREEMENTS	S3P94-109
R	
RAILROAD RETIREMENT BOARD	S7P341-343
RECOGNITION	S5P19
RECONCILIATION STATEMENT	S7P91-94
REFUNDS	
Exchange Revenue	S7P41
Nonexchange Revenue	S7P57-58
RELEVANCE	C1P161
RELIABILITY	
Financial Reporting	C1P160
Performance measure	C2P109
RENTS AND ROYALTIES	S7P274-277

TOPIC	REFERENCE
REPAIR ALLOWANCE	S3P32-33
REPORTING ENTITY (see also "Entity").	C2, S47
REPORTING OBJECTIVES	C1P105-150
REQUIREMENT FOR COST ACCOUNTING (see also "Managerial Cost Accounting").	S4P67-76
RESPONSIBILITY SEGMENTS	
Activities of	C2P75
Cost of	S7P122
RESPONSIBILITY SEGMENTS (see also "Managerial Cost Accounting")	
Standards for	S4P77-88
RESTRICTED AMOUNTS	
Basis for Conclusions	
Cash	S1P103-105
Funds for specific purposes	S1P115
Cash	S1P30
Fund Balance with Treasury	S1P38
RESULTS OF OPERATIONS	
Appropriations	S7P72
Balance Sheet-Net Position	C2P84
Display	C2P73
MD&A.	C1P181
Nonfinancial information	C1P231-232
Other Financing Sources	S7P70
Prior Period Adjustment	S7P203
Reporting Objectives	C1P47
Reports on	C1P191
Revenue.	S7P17
Taxes & Duties	S7P60
The Term "Results of Operations"	S7P224-225
Transfers In & Out	S7P220
RETIREMENT OF DEBT SECURITIES PRIOR TO MATURITY	
Revolving funds & trust revolving funds	S7P329-330
Trust and special funds	S7P311-312
RETIREMENT OF DEBT SECURITIES PRIOR TO MATURITY	S7P303-304
REVENUE	
Classification of Transactions	S7P235-370 , B2017-1
Exchange Revenue	S7P33-47
Nonexchange Revenue	S7P48-69
REVENUE	S7P30

TOPIC	REFERENCE
S	
SALE OF ASSETS.....	S7P294-300
SALES OF	
Goods and services	
intragovernmental	
by a revolving fund.....	S7P314
by other than a revolving fund.....	S7P315
Goods and services in undercover operations.....	S7P271
Goods and services.....	S7P270
Government assets other than PP&E,	
forfeited and foreclosed property.....	S7P294
PP&E.....	S7P295-296
SECURITIES AND EXCHANGE COMMISSION	
Registration and filing fees.....	S7P282
SEIGNIORAGE.....	S7P305
SEIZED PROPERTY	
Accounting for.....	S3P59-66
Basis for Conclusions.....	S3P139-153
SOCIAL INSURANCE	
Accounting and reporting for, entities.....	S17P22-27, S37P31-38
Accounting and reporting for, governmentwide.....	S17P29-32, S37P39
Characteristics of.....	S17P15-21
Management's discussion and analysis of.....	S37P23-27
Programs designated as social insurance.....	S17P14
SOCIAL SECURITY (see also "Social Insurance")	
Federal employees coverage.....	S7P310
SOFTWARE	
Accounting for.....	S10P8-36
Amortization.....	S10P32-34
Capitalizable Cost.....	S10P16-18
Definitions.....	S10P8-9
Development Phases.....	S10P10-14
Enhancements.....	S10P25-27
Impairment.....	S10P28-31
SOVEREIGNTY.....	C1P50
STANDARD COST	
Cost Accounting.....	S4P160-162
Definition.....	S3P123-128
System.....	S3P22
STATE, DEPARTMENT OF	

TOPIC	REFERENCE
Inter-entity costs	S4P225
STEWARDSHIP LAND (See Heritage Assets and Stewardship Land)	
STOCKPILE MATERIALS	
Accounting for	S3P51-56
Basis for Conclusions	S3P135-138
SUBSEQUENT EVENTS	S39P11-17
SUPPLEMENTARY MEDICAL INSURANCE	
General Fund Contribution	S7P338-339
Premiums	S7P284
SYSTEMS AND CONTROL	C1P146-150
T	
TAX BURDEN	S7P69
TAX EXPENDITURES	S7P192-197, S7P69, S52
TAX GAP	
Nonexchange Revenue Gap	S7P188-191
OAI	S7P69
TAXES AND DUTIES	S7P49-60
TIMELINESS	C1P162
TIMELINESS	C2P109
TRANSFERS OF ASSETS	
Cash and other assets	S7P344
Stewardship PP&E	S7P345-346
TRANSFERS OF ASSETS	S7P74-75
TREASURY SECURITIES	
Accounting for	S1P62-73
Basis for Conclusions	S1P140-150
TREASURY, DEPARTMENT OF	
Forfeitures	S7P264-269
TRUST FUND	
Disclosures	S7P68
Entity	C2P19-20
Excise Taxes	S7P60
Over- & Under-funding	S7P177
Social Security Taxes	S7P60
U	
UNCOLLECTIBLE AMOUNTS	
Bad Debts	S7P39-40
Basis for Conclusions	S7P126-131
Nonexchange revenue	S7P56
UNDERSTANDABILITY OF INFORMATION	C1P157-159

TOPIC	REFERENCE
UNEARNED REVENUE	S7P37
UNEMPLOYMENT TRUST FUND	
Deposits by States	S7P247
UNRESERVED ASSERTION	
Definition.....	S48P10
UNUSED CAPACITY COSTS	S4P258-263
USERS	
Classifications of	C1P75-87
Cost Information.....	S4P18-21
USERS' NEEDS	C1P88-104
V	
VETERANS AFFAIRS, DEPARTMENT OF	
Life Insurance	S5P110
Medical Care Cost	S5P182-184
Responsibility Segments	S4P188
Whole Life Policies.....	S5P115
Whole Life, Basis for Conclusions	S5P191-193
W	
WEAPONS SYSTEM	
Federal Mission PP&E	S7P50-51