



Federal Accounting Standards Advisory Board

August 12, 2016

Memorandum

To: Members of the Board

Robin M. Gilliam

From: Robin M. Gilliam, Assistant Director

Wendy M. Payne

Through: Wendy M. Payne, Executive Director

Subject: **Insurance Programs: Pre-Ballot Statement¹ – Tab E**

MEMBER ACTION REQUESTED

Provide editorial input and responses to Board questions on page 12 by Friday, August 19, 2016.

MEETING OBJECTIVES:

- Finalize changes since June 2016
- Identify all changes needed to provide a pre-ballot Insurance Programs Statement of Federal Financial Accounting Standards (SFFAS)

BRIEFING MATERIAL

This memorandum provides staff's analysis and recommendations regarding proposed changes to the entitlement exclusion and the possibility of re-exposure.

Attachment 1 – Insurance Programs SFFAS with track changes since June 2016.

Appendix A – Detail List of Mandatory Means-Tested Entitlement and Other Accounts OMB Historical Table 8.1 - Outlays by Budget Enforcement Act Category (for 2015)

¹ The staff prepares Board meeting materials to facilitate discussion of issues at the Board meeting. This material is presented for discussion purposes only; it is not intended to reflect authoritative views of FASAB or its staff. Official positions of FASAB are determined only after extensive due process and deliberations.

BACKGROUND:

At the June 2016 meeting, the Board reviewed revisions based on responses to the Insurance Programs ED questions 3 through 8, and paragraph 10 - Exclusions.

The Board approved the following updates for consistency and clarity throughout the Statement: adverse events, insurance portfolios, claims expense, and disclosures including: introduction to disclosures, investing activities, insurance in-force, and uncertainty and shared risks.

The Board approved the following updates to:

- Provide only a reference to SFFAS 39 for **recognized and nonrecognized subsequent events** in order to avoid supplementing or adding to SFFAS 39. In addition, scenarios in the basis for conclusions will only reference major events.
- Provide flexibility to support the preparers' current modeling methodologies in accordance to their unique risks and uncertainties for the **Measurement of Losses on Remaining Coverage** by allowing a reasonable estimate of expected cash flow.
- Use the term "**full cost**" as defined in SFFAS 4, instead of "**gross cost.**" because gross cost is a line item presentation for the statement of net cost which might cause preparers not to provide all of the information that the Board intended to capture.
- Change the term **incurred claims** to **claims expense** In order to clarify that only claims incurred in the current year with adjustments to previous claims should be captured in the liability for unpaid claims schedule. Claims expense is clearer and will not get confused with claims incurred but not reported.
- Change the **effective date** to September 30, 2018, in order to allow agencies enough time for implementation.
- Retain the **entitlements exclusion** with a clear definition of entitlements in relation to insurance programs.

The **possibility of a limited re-exposure** will be considered in August upon determination of any technical changes that may result from open items under analysis.

Staff Analysis and Recommendations:

A. Retain Entitlements as an Exclusion:

During the June 2016 meeting, staff explained that one respondent requested that the Board expand upon the definition of the entitlement exclusion for insurance programs that perform like entitlement programs to determine if these should be excluded. Staff recommended removing the entitlement exclusion to avoid excluding an insurance program that may also act like an entitlement program. However, the Board decided that it was important to exclude entitlement programs to avoid sweeping other programs into the standards that are not actual insurance programs.

The Board discussed narrowing the exclusion to means-tested programs. However, Mr. Dacey noted that means-tested is only one type of entitlement program. Therefore, the Board directed staff to provide an analysis of entitlement programs, as well as clearly determine the line between insurance and entitlement program definitions.

What is an entitlement program?

Entitlement program definitions:

- **FASAB Appendix E – Glossary**

Entitlement Program

A program in which the federal government becomes **automatically obligated** to provide benefits to members of a specific group who meet the requirements established by law.

- **OMB – Circular A-11**

SECTION 20—TERMS AND CONCEPTS

- **Entitlement** refers to a program in which the Federal Government is legally obligated to make payments or provide aid to any person who, or State or local government that, **meets the legal criteria for eligibility**. Entitlements are generally provided by an authorizing statute, and **can include loan and grant programs**. Examples include benefit payments for Social Security, Medicare, Medicaid, and unemployment insurance, as well as grants to States for CHIP and TANF. Some programs, such as veteran's compensation, Medicaid, SSI, and Child Nutrition, are entitlements even though they are funded by appropriations acts because the authorizing statutes for the programs **unconditionally obligate** the

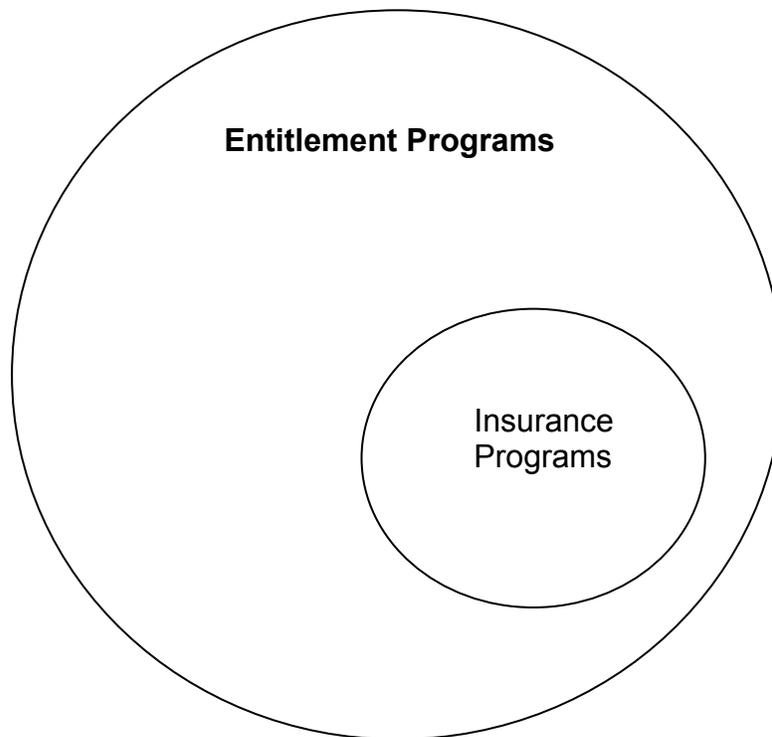
United States to make payments. These are referred to as appropriated entitlements. (See mandatory spending, section 21.3.) **Page 6**

- **Mandatory spending** means spending controlled by laws other than appropriations acts (including spending for entitlement programs) and spending for the food stamp program. Although the Statutory Pay-As-You-Go Act of 2010 uses the term direct spending to mean this, mandatory spending is commonly used instead. (See section 21.3.) (Compare to discretionary spending.) **Page 7**

Insurance Program Definition—“insurance program” is a general term used to refer to a program that is authorized by law to financially compensate a designated population of beneficiaries by accepting all or part of the risk for losses incurred as a result of an adverse event.

Insurance programs are entitlement programs because each one requires the federal government to make payments based on eligibility criteria established by law as captured in the arrangement.

However, not all entitlement programs are insurance programs per the below analysis:



| Insurance Program ED Definition | Entitlement (Includes Insurance) |
|---|--|
| A program that is authorized by law | Yes |
| to financially compensate | May provide benefits or financial assistance to buy specific goods or services needed for welfare |
| a designated population of beneficiaries | Yes –beneficiaries must meet certain criteria as defined by the law |
| by accepting all or part of the risk for losses incurred as a result of an adverse event. | <p>Not all. Assistance is based on meeting legal criteria for eligibility. The criteria may or may not be an adverse event. Low income, often a criterion, may be a circumstance of many things, one of which may be an adverse event.</p> <p>For example, the “recession” of 2008 was an adverse event. However, entitlement programs only provided aid to impacted families based on individual/household income criteria not the event that caused it.</p> <p>Also, low income is not considered a loss, it is considered a criteria.</p> |

Therefore, staff does **NOT recommend** excluding “entitlement programs” which could allow for insurance programs to exclude themselves from these standards.

After the June 2016 Board meeting, staff met with Mr. Dacey to understand his concern about excluding means-tested programs instead of entitlement programs. He noted that means-tested programs are only one type of mandatory program and requested that staff compile a list of the other mandatory programs that might fit the insurance programs definition and need an explicit exclusion.

Mr. Dacey provided staff with OMB historical table 8.2 to analyze.

Table 8.2—OUTLAYS BY BUDGET ENFORCEMENT ACT CATEGORY IN CONSTANT (FY 2009) DOLLARS: 1962–2021
<https://www.whitehouse.gov/omb/budget/Historicals>

*Per OMB: Tables 8.1 through 8.4 include a category called **Means-Tested Entitlements**. These programs include entitlement programs that **limit benefits or payments based on the beneficiary’s income and/or assets**. Also included are payments from refundable tax credits that are phased out at certain income (generally, Adjusted Gross Income) levels.*

| | | | | | | |
|-----------|--------------|--------------------|----------------------|--|-------|--|
| Mandatory | | | | | | |
| Total | Programmatic | | | | | Undistributed Offsetting Receipts ⁴ |
| | Total | Social Security | Deposit Insurance | Means Tested Entitlements ³ | Other | |



See Appendix A for detail list

At the advice of OMB, Staff analyzed the supplemental data² for historical table 8.1 which shows nominal amounts instead of constant (2009) amounts to understand what is included in mandatory “other.” OMB³ offered assistance by providing a pivot table that filtered the data to show only the mandatory “means-tested entitlements” and “other” mandatory rows. To do this OMB filtered by Budget Enforcement Act (BEA) Category=Mandatory and then excluded subfunctions 373 (deposit insurance), 651 (Social Security), and all of the 95x subfunctions (undistributed offsetting receipts). Staff further filtered the data by removing all zero accounts.

The OMB columns include: Agency Name, Bureau Name, Account Name and Total— See Appendix A for details. Staff added the “Type” column to classify accounts into general types for analysis as to whether each type meets the insurance programs definition and/or requires a separate exclusion. NOTE: Staff used judgement in placing accounts into types due to a lack of standard account naming conventions.

The “Other” account types for 2015 are as follows:

| Mandatory Other Accounts Type | Meets Insurance Programs Definition | Needs Exclusion |
|---|-------------------------------------|------------------------|
| Insurance Programs | Yes | No |
| Exclusion 10.a Programs that administer direct loans/loan guarantees (SFFAS 2) | Yes – for loan guarantees | Yes – already excluded |
| Exclusion 10.b Programs that qualify as social insurance (SFFAS 17) | Potentially | Yes – already excluded |
| Exclusion 10.e Programs that assume the risk of loss arising from federal government operations | Potentially | Yes – already excluded |
| Exclusion 10.h Worker’s or occupational illness compensation programs that compensate... | Yes | Yes – already excluded |

² <https://www.whitehouse.gov/omb/budget/Supplemental> - Outlays spreadsheet

³ Provided by Jessie LaVine (Budget Analysis Branch) 7.27.16

| Mandatory Other Accounts Type | Meets Insurance Programs Definition | Needs Exclusion |
|---|---|-----------------|
| Benefits | No - payments not based on losses related to an adverse event | No |
| Bonds | No - payments not based on losses related to an adverse event | No |
| Collections such as, fees, fines, and gifts <ul style="list-style-type: none"> • Fees may be support funds that actually distribute grants | No - payments not based on losses related to an adverse event | No |
| Contributions | No - payments not based on losses related to an adverse event | No |
| Fraud Prevention | No - payments not based on losses related to an adverse event | No |
| Funds, trust funds, special funds Some may provide grants but “grant” is not listed in the title | No - payments not based on losses related to an adverse event | No |
| General Fund Proprietary Receipt | No - payments not based on losses related to an adverse event | No |
| Gifts & Donations | No - payments not based on losses related to an adverse event | No |
| Grants | Grants may be provided to a designated population of beneficiaries for losses incurred as a result of an adverse event | Yes |
| Intragovernmental payments & receivables | No - payments not based on losses related to an adverse event | No |
| Land | No - payments not based on losses related to an adverse event | No |

| Mandatory Other Accounts Type | Meets Insurance Programs Definition | Needs Exclusion |
|--------------------------------------|---|---|
| Leases | No - payments not based on losses related to an adverse event | No |
| Operation and maintenance | No - payments not based on losses related to an adverse event | No |
| Other Payments & Receipts | No - payments not based on losses related to an adverse event | No |
| Public health & welfare | These accounts are based on criteria that may have been a circumstance of an adverse event | Yes |
| Research & development | No - payments not based on losses related to an adverse event | No |
| Recoveries | No - payments not based on losses related to an adverse event | No |
| Rents | No - payments not based on losses related to an adverse event | No |
| Restoration | No - payments not based on losses related to an adverse event | No |
| Salaries & Expenses | No - payments not based on losses related to an adverse event | No |
| Sales | No - payments not based on losses related to an adverse event | No |
| Tax Credits | No - payments not based on losses related to an adverse event | No |
| Troubled Asset Relief Program (TARP) | Loss based on an adverse event (2008 recession) however payments in the form of grants or loans | No – included under SFFAS 2 or new exclusion for grants |
| Training | No - payments not based on losses related to an adverse event | No |

Due to the variety of mandatory “other” programs staff **does NOT recommend** a blanket exclusion for “mandatory programs.” See Appendix A for a detail list of mandatory means-tested entitlement and other accounts from OMB Historical Table 8.1 - Outlays by Budget Enforcement Act Category (for 2015).

Staff **DOES recommend** excluding the following that loosely fit the definition of an insurance program:

- Programs that provide grants
- Programs that provide benefits or financial assistance based on an individual’s or household’s income and/or assets⁴

Question 1: Does the Board agree with the entitlement exclusion recommendations?

B. Recommended Basis for Conclusions for Updated Exclusions:

- i. Programs that provide grants are excluded because while grants may be based on losses from adverse events, other criteria make it more challenging to apply the recognition and measurement provisions of this Statement.
- ii. Programs that provide benefits or financial assistance based on an individual’s or a household’s income and/or assets are excluded because while an adverse event may be a cause of the income/asset criteria, it is the criteria that determine the benefits or assistance and not the event behind it.

Question 2: Does the Board agree with the recommended basis for conclusions for the updated exclusions?

⁴ Staff reviewed this exclusion with PBGC staff who agreed that their programs are not based on an individual or household’s income and/or assets and would not meet this exclusion as written.

C. Re-exposure is not recommended

At the June 2016 meeting, the Board noted that re-exposure may be needed due to any significant changes.

1. The recommended exclusions were updates to clarify one exclusion—entitlement programs— and therefore not a significant change.
2. The changes agreed upon for the liability for losses on remaining coverage measurement were also a clarification and not a significant change. This was verified by the auditor respondents who worked with staff to update the language for implementation and auditability. They saw no need for re-exposure.

The recommended changes were not significant and therefore staff **does NOT recommend** re-exposure.

Question 3: Does the Board agree that re-exposure is not necessary?

QUESTIONS FOR THE BOARD:

Question 1: Does the Board agree with the entitlement exclusion recommendations?

Question 2: Does the Board agree with the recommended basis for conclusions for the updated exclusions?

Question 3: Does the Board agree that re-exposure is not necessary?

NEXT STEPS

- A pre-ballot draft based on August 24th, 2016, feedback will be provided on August 25th, 2016.
- Ballot Insurance Programs SFFAS following the August meeting.

MEMBER FEEDBACK

Please provide editorial input and responses to the above questions to Ms. Gilliam by Friday, August 19, 2016, at gilliamr@fasab.gov with a cc to Ms. Payne at paynew@fasab.gov

If you have any questions, please contact Ms. Gilliam at 202-512-7356 or gilliamr@fasab.gov

TAB E

INSURANCE PROGRAMS

ATTACHMENT 1

SFFAS with track changes since June 2016

August 2016

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Federal Accounting Standards Advisory Board

INSURANCE PROGRAMS

Statement of Federal Financial Accounting Standards XX

November 30, 2016

THE FEDERAL ACCOUNTING STANDARDS ADVISORY BOARD

The Secretary of the Treasury, the Director of the Office of Management and Budget (OMB), and the Comptroller General of the United States established the Federal Accounting Standards Advisory Board (FASAB or "the Board") in October 1990. FASAB is responsible for promulgating accounting standards for the United States government. These standards are recognized as generally accepted accounting principles (GAAP) for the federal government.

An accounting standard is typically formulated initially as a proposal after considering the financial and budgetary information needs of citizens (including the news media, state and local legislators, analysts from private firms, academe, and elsewhere), Congress, federal executives, federal program managers, and other users of federal financial information. The proposed standards are published in an exposure draft for public comment. In some cases, a discussion memorandum, invitation for comment, or preliminary views document may be published before an exposure draft is published on a specific topic. A public hearing is sometimes held to receive oral comments in addition to written comments. The Board considers comments and decides whether to adopt the proposed standard with or without modification. After review by the three officials who sponsor FASAB, the Board publishes adopted standards in a Statement of Federal Financial Accounting Standards. The Board follows a similar process for Statements of Federal Financial Accounting Concepts, which guide the Board in developing accounting standards and formulating the framework for federal accounting and reporting.

Additional background information is available from FASAB or its website:

- ["Memorandum of Understanding among the Government Accountability Office, the Department of the Treasury, and the Office of Management and Budget on Federal Government Accounting Standards and a Federal Accounting Standards Advisory Board"](#)
- ["Mission Statement: Federal Accounting Standards Advisory Board," exposure drafts, Statements of Federal Financial Accounting Standards and Concepts, FASAB newsletters](#), and other items of interest are posted on FASAB's website at www.fasab.gov.

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Contact us:

Federal Accounting Standards Advisory Board
441 G. Street, NW, Suite 6814
Mailstop 6H19
Washington, DC 20548
Telephone (202) 512-7350
Fax (202) 512-7366
www.fasab.gov

SUMMARY

Comment [RG1]: Summary updated to present the introduction material. This will support Handbook production by eliminating the introduction section. This will reduce redundancy.

This Statement establishes accounting and financial reporting standards for insurance programs. It provides standards to ensure that insurance programs are adequately defined and report consistent information about the liabilities for losses incurred and claimed as well as expected losses during remaining coverage. These standards replace the insurance and guarantee program standards provided in paragraphs 97-121 of Statement of Federal Financial Accounting Standards 5, *Accounting for Liabilities of The Federal Government*.

To support consistency, this Statement identifies three categories: 1) exchange transaction insurance programs other than life insurance, 2) nonexchange transaction insurance programs, and 3) life insurance programs. Insurance programs are categorized based upon the type of revenue received as defined by *Statement of Federal Financial Accounting Standards 7, Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting*.

This Statement provides guidance as to how and when insurance programs should recognize revenue, expenses, and liabilities according to the aforementioned categories. The recognition, measurement, and disclosure guidance provides for concise, meaningful, and transparent information regarding the operating performance of insurance programs.

The provisions of this Statement need not be applied to immaterial items. The determination of whether an item is material depends on the degree to which omitting or misstating information about the item makes it probable that the judgment of a reasonable person relying on the information would have been changed or influenced by the omission or the misstatement.

~~This Statement establishes accounting and financial reporting standards for insurance programs. *Insurance programs* are programs that are authorized by law to financially compensate a designated population of beneficiaries by accepting all or part of the risk for losses incurred as a result of an adverse event.~~

~~This Statement identifies three categories for reporting purposes: exchange transaction insurance programs other than life insurance, nonexchange transaction insurance programs, and life insurance programs. If a program receives any exchange revenue, it will report in the exchange transaction insurance program other than life insurance category.~~

~~This Statement provides guidance for each category as to how and when insurance programs should recognize revenue, expenses, and liabilities. The recognition, measurement, and disclosure guidance provides for concise, meaningful, and transparent information regarding the operating performance of insurance programs.~~

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INTRODUCTION

Comment [RG2]: This section is being removed to support updating the Handbook. The Purpose section is redundant and has been merged into the Summary Section

PURPOSE

- ~~1. This Statement rescinds the section: Insurance and Guarantee Programs in SFFAS 5, *Accounting for Liabilities of The Federal Government*, paragraphs 97-121 by providing standards to ensure that insurance programs are adequately defined and report concise, meaningful, and transparent information about the liabilities for exposures to risk of loss from adverse events.~~
- ~~2. This Statement defines *insurance programs* as programs that are authorized by law to financially compensate a designated population of beneficiaries by accepting all or part of the risk for losses incurred as a result of an adverse event.~~
- ~~3. This Statement provides guidance for how and when insurance programs should recognize revenue, expenses, and liabilities according to one of the following three categories: exchange transaction insurance programs other than life insurance, nonexchange transaction insurance programs, or life insurance programs. Reporting as an exchange transaction insurance program or nonexchange transaction insurance program is determined by the type of revenue received as defined by Statement of Federal Financial Accounting Standards (SFFAS) 7, *Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting*. If an insurance program receives any exchange revenue, then it is classified as an exchange transaction insurance program other than life insurance.~~

MATERIALITY

Comment [RG3]: The standard materiality box will remain at the end of the standards section. This boiler plate explanatory text will now appear in the summary section.

- ~~4. The provisions of this Statement need not be applied to immaterial items. The determination of whether an item is material depends on the degree to which omitting or misstating information about the item makes it probable that the judgment of a reasonable person relying on the information would have been changed or influenced by the omission or the misstatement.~~

STANDARDS

SCOPE

- | ~~5.1.~~ This Statement applies when a reporting entity is presenting general purpose federal financial reports (GPFFRs), including the consolidated financial report of the U.S. Government (CFR), in conformance with generally accepted accounting principles (GAAP) as defined by paragraphs 5 through 8 of Statement of Federal Financial Accounting Standards (SFFAS) 34, *The Hierarchy of Generally Accepted Accounting Principles, Including the Application of Standards Issued by the Financial Accounting Standards Board*.
- | ~~6.2.~~ This Statement provides general principles that should guide preparers of GPFFRs in accounting for and reporting on **exchange and nonexchange insurance transactions revenue**, related claims and liabilities, and losses and costs of insurance programs. Items such as revenue classification, direct loans and loan guarantees, borrowing, investing, and/or appropriations that are **not** addressed in this Statement should be reported in accordance with other standards.
- | ~~7.3.~~ This Statement rescinds the Insurance and Guarantees section in SFFAS 5, *Accounting for Liabilities of The Federal Government*, paragraphs 97-121.
- | ~~8.4.~~ This Statement establishes three categories of insurance and related guidance: exchange transaction insurance programs other than life insurance, nonexchange transaction insurance programs, and life insurance programs. In addition, there is a section providing government-wide disclosure requirements.

DEFINITIONS

Comment [RG4]: Will finalize reference to numbers when paragraphs are finalized

Definitions in paragraphs **5 through 22** are presented within the standards because they are new terms intended to have a specific meaning when applying the standards.

9-5. Insurance Program—“insurance program” is a general term used to refer to a program that is authorized by law to financially compensate a designated population of beneficiaries by accepting all or part of the risk for losses incurred as a result of an adverse event.

10-6. The following are excluded from insurance programs:

- a. Programs that administer direct loans and loan guarantees¹
- b. Programs that qualify as social insurance²
- c. Programs authorized to engage in disaster relief activities³
- d. ~~Entitlement Programs~~ that provide grants
- e. Programs that provide benefits or assistance based on an individual's or a household's income and/or assets
- f. Programs that assume the risk of loss arising from federal government operations⁴
- g. Programs that pay claims through an administrative or judicial role for individuals or organizations who claim they have been harmed by a federal agency⁵
- h. Programs that indemnify contractors, agreement partners, and other third parties for loss or damage incurred while or caused by work performed for a federal agency⁶
- i. Workers' or occupational illness compensation programs that compensate current or former employees (or survivors) and certain third parties for injuries and occupational diseases obtained while working for a federal agency

¹ SFFAS 2, *Accounting for Direct Loans and Loan Guarantees*

² SFFAS 17, *Accounting for Social Insurance* (including unemployment insurance)

³ The Robert T. Stafford Disaster Relief and Emergency Assistance Act (Public Law 100-707), commonly referred to as the Stafford Act, is the act that authorizes and regulates disaster relief programs.

⁴ For example, see Government Accountability Office (GAO)-05-265R, *Catalogue of Federal Insurance Activities, Enclosure IV: Description of Accounts With Federal Self-Insurance Activity*

⁵ An example may include an administrative settlement or tort claim resulting from military events.

⁶ These are administrative settlements for transactions with contractors under the Federal Acquisition Regulation's authorized indemnification clauses, as well as authorized indemnification clauses within other legally binding arrangements. First responders within programs that do not have a statutory insurance or guarantee mission are also within this scope.

- | ~~44-7.~~ **Adverse Event**—an “adverse event” may be a single-occurring event or a series of events that cause losses to the beneficiary(ies) as identified in the insurance arrangement.
- | ~~42-8.~~ **Cash Surrender Value**—the “cash surrender value” is the sum of money that will be returned to the policyholder on a life insurance policy if the policy is canceled before its maturity or the insured event (death) occurs.
- | ~~43-9.~~ **Claim Adjustment Expenses (CAE)**—“claim adjustment expenses” (CAE) are incremental costs directly attributable to investigating, settling, and/or adjusting claims. An incremental cost is one that can result only when claims have been incurred. CAE include but are not limited to legal and adjuster’s fees. CAE may be incurred through work performed by federal employees and/or contractors.
- | ~~44-10.~~ **Arrangement Period**—“arrangement period” is the period over which adverse events that occur are covered.
- | ~~45-11.~~ **Exchange Transaction Insurance Programs Other Than Life Insurance**—“exchange transaction insurance programs other than life insurance” cover the risk of loss from adverse events, other than death of individuals, involved in exchange transactions with the federal government as defined in SFFAS 7.⁷
- | ~~46-12.~~ **Expected Cash Flow**—“expected cash flow” (also known as expected value—EV—in some accounting literature) refers to the sum of probability weighted amounts in a range of possible estimated amounts.
- | ~~47-13.~~ **In-Force**—“in-force” refers to arrangements that are unexpired as of a given date.
- | ~~48-14.~~ **Incurred But Not Reported (IBNR)**—claims “incurred but not reported” (IBNR) are estimated claims from events that have occurred as of the end of the reporting period but have not yet been reported for settlement.
- | ~~49-15.~~ **Insurance Claim**—an “insurance claim” is a formal request for payment for losses as authorized under the insurance arrangement.
- | ~~20-16.~~ **Insurance Arrangement (Arrangement)**—an “insurance arrangement” (arrangement) is a general term used for a contract or other agreement between an insurance program and specific parties, such as but not limited to individuals, state, local, or foreign governments, other federal agencies, or businesses. An arrangement may include and/or identify:
 - a. the term the insurance arrangement is in-force,
 - b. the insurance program’s responsibilities,
 - c. the risk assumed by the insurance program, such as:

⁷ SFFAS 7, *Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting*

- i. all risk for covered losses,
 - ii. partial risk by filling a gap where commercial insurance companies are not able or willing to provide the insurance,
 - iii. a timing risk wherein the insurance program provides compensation for losses in anticipation that future funding sources will be sufficient to cover all or part of past benefits paid, or
 - iv. risks shared with a third party.
- d. the adverse event,
- e. the insured party~~(ies)~~ or parties and their premium requirements,
- f. the beneficiary~~(ies)~~ or beneficiaries and their responsibilities for filing claims, and/or
- g. the financial compensation.

21-17. Insurance Portfolio—an “insurance portfolio” is a grouping of insurance programs or arrangements that have some meaningful relationship based on arrangement period/duration, shared risks, management, customers, geographic regions, or other factors.

22-18. Liability for Losses on Remaining Coverage—the “liability for losses on remaining coverage” is an accrued obligation to beneficiaries attributable to coverage of insured events anticipated to occur after the end of the reporting period through the open arrangement period.

23-19. Life Insurance Programs—“life insurance programs” cover the risk of loss from death of individuals.

24-20. Nonexchange Transaction Insurance Programs—“nonexchange transaction insurance programs” cover the risk of loss from adverse events through nonexchange transactions, as defined in SFFAS 7.

25-21. Premiums—“premiums” is a general term used to refer to exchange revenue⁸ billed by insurance programs. Programs may refer to their exchange revenue by various terms, including but not limited to premiums, assessments, and/or fees.

26-22. Recoveries—“recoveries” include monies:

- a. returned from another agency through an indemnification agreement,
- b. returned from a third party or commercial insurance company to repay all or part of a loss originally paid for by the program,

⁸ See SFFAS 7, par. 33, for the exchange revenue definition and Appendix B: Guidance for the Classification of Transactions, par. 284, for the classification of exchange revenue insurance programs.

- c. recouped from the sale of salvageable parts through acquisition and disposal or salvage of assets, and/or
- d. received from adjustments made to previously paid insurance claims.

EXCHANGE TRANSACTION INSURANCE PROGRAMS OTHER THAN LIFE INSURANCE

- | ~~27-23~~. Exchange transaction insurance programs other than life insurance collect premiums through arrangements to cover the risk of loss from adverse events other than death of individuals.
- | ~~28-24~~. An insurance program other than a life insurance program receiving any exchange revenue should be designated as an exchange transaction insurance program other than life insurance.

RECOGNITION AND MEASUREMENT

REVENUE AND LIABILITY FOR UNEARNED PREMIUMS

- | ~~29-25~~. Premiums should be recognized as revenue when earned over the period of the arrangement in proportion to insurance protection provided.
- | ~~30-26~~. A liability for unearned premiums should be recognized for the amount of premiums collected and/or due by the end of the reporting period that have not yet been earned in proportion to the insurance protection to be provided during the remaining arrangement period.

LIABILITY FOR UNPAID INSURANCE CLAIMS

- | ~~34-27~~. A liability for unpaid insurance claims should be recognized for adverse events that occurred before the end of the reporting period. The liability should be initially recorded at the estimated settlement amount and remeasured at the end of each reporting period.
- | ~~32-28~~. The estimated settlement amount includes:
 - a. outflows to liquidate:
 - i. claims that have been reported but not paid
 - ii. claims incurred but not reported (IBNR)

- (1) A single-occurring event or a series of events causing loss must be completed by the end of the reporting period to be considered an adverse event of the reporting period.⁹
 - (2) Management should use judgment to determine if an adverse event creates an IBNR prior to the reporting date.
- b. related estimated CAE, and
 - c. estimated inflows from recoveries not realized at the end of the reporting period.
 - i. If estimated recoveries exceed the related claims for an insurance portfolio then recognition is limited to the amount of the related claims.¹⁰
 - ii. Recoveries should be recognized as reductions of claims, rather than as revenue.

33-29. Adjustments to the liability for unpaid insurance claims, other than those resulting from payments made to liquidate existing liability balances, should be recognized as a component of claims expense.

34-30. Guidance from SFFAS 39, *Subsequent Events: Codification of Accounting and Financial Reporting Standards Contained in the AICPA Statement on Auditing Standards* applies to subsequent events relating to unpaid insurance claims.

LIABILITY FOR LOSSES ON REMAINING COVERAGE

35-31. The liability for losses on remaining coverage as of the end of the reporting period represents the estimated amounts to be paid to settle future claims (including CAE) for the remaining open arrangement period less the sum of both related unearned premiums as of the end of the reporting period and future premiums.

36-32. Estimates should be determined by considering insurance portfolios rather than individual arrangements.

37-33. The liability should be estimated using methods designed to address uncertainties concerning future events.

38-34. The objective of such methods is a reasonable estimate of expected cash flow. While there are various ways to determine expected cash flow, methods using Actuarial Standards of Practice¹¹ are generally appropriate.

39-35. No specific method is required. An entity must use judgment based on the risk inherent in the insurance portfolio, sensitivity to external factors, and the availability of relevant

⁹ If a series of events causing loss begins prior to the reporting date and additional pending events are required to result in losses, then it is not considered an adverse event and should not be included in the estimated settlement costs for IBNR.

¹⁰ Any amount expected to be recovered in excess of the recognized claim, which will result in a gain, should not be recognized until any contingencies relating to the recovery have been resolved because a contingent gain cannot be recognized until realized.

¹¹ See <http://www.actuarialstandardsboard.org/standards-of-practice/> (last accessed August 3, 2016).

information to select a method. A reporting entity should consider all relevant information at the balance sheet date. This information may include:

- a. historical experience;
- b. adjustments to historical experience for differences in current conditions;
- c. current conditions;
- d. trends;
- e. assumptions about future events;
- f. risk factors;
- g. uncertainties about possible variations in the amount or timing of the potential settlement of claims; and
- h. as appropriate, data, projections, and supporting analysis supplied by independent expert(s).

40-36. SFFAS 39 addresses subsequent events and provides guidance regarding recognized and nonrecognized events. All subsequent events relating to losses on remaining coverage should be classified as nonrecognized events. Nonrecognized events are to be disclosed in accordance with SFFAS 39, paragraph 15.

41-37. If the effect of the time value of money is significant, for example, when settlement may occur over several years, then the estimated settlement amount should be discounted. (See SFFAS 33, *Pensions, Other Retirement Benefits, and Other Postemployment Benefits: Reporting the Gains and Losses from Changes in Assumptions and Selecting Discount Rates and Valuation Dates*, par. 28-32 for guidance on selecting discount rates.)

42-38. Adjustments to the liability for losses on remaining coverage should be recognized as a component of claims expense.

DISCLOSURE REQUIREMENTS

Factors in Determining Disclosures

43-39. Materiality is an overarching consideration in financial reporting for information that should be presented regarding exchange transaction insurance programs other than life insurance. Materiality judgments consider both quantitative and qualitative factors. ~~in selecting insurance portfolios, and/or in aggregate for all remaining insurance portfolios, and/or individual insurance arrangements.~~ Acceptable quantitative factors may include whether certain groups of arrangements are accumulating large claim expenses or unpaid claim liability balances. Acceptable qualitative factors may include whether a group of arrangements is of immediate concern to constituents, politically sensitive, and/or controversial.

Comment [RG5]: Removed because captured in paragraph 41

~~44-40.~~ Disclosures should be integrated so that concise, meaningful, and transparent information is provided in a comprehensive note regarding the insurance program and related balances, or by providing references to relevant notes elsewhere in the GPFFR, such as the Debt Note to the Financial Statements.

Disclosures Applicable to Component Entity Reports

~~45-41. A narrative discussion should be provided to include~~ The following information should be provided for each material insurance portfolio, and/or in aggregate for all remaining insurance portfolios, and/or individual insurance arrangements:

- a. What is insured or guaranteed, for whom, and what other government agencies and/or commercial insurance programs administer or assume risk for any part of the program
- b. ~~Gross-Full~~ costs,¹² premiums collected, appropriations used, and borrowing needed during the reporting period, as well as the ability to repay borrowing
- c. Investing activities, such as buying treasury securities
- d. Arrangement duration and renewal characteristics, such as non-cancelable or guaranteed renewals
- e. Premium pricing policies (in accordance with SFFAS 7, par. 46) including risk characteristics used in determining premiums and any requirements to set premium prices that do not cover the full estimated cost to settle claims
- f. The nature and magnitude of uncertainty of estimated amounts to be paid to settle future claims, including:
 - i. the basis and estimation method;
 - ii. significant risk assumptions and factors, including relevant trend information
 - iii. how much risk, if any, is shared by third parties
 - iv. ~~what trend information, if any, was collected to determine a pattern of claims paid, including how many years were reviewed for collected data.~~

¹² See SFFAS 4, *Managerial Cost Accounting Standards and Concepts*, paragraphs 80–104.

- g. The total amount of coverage provided through insurance in-force as of the end of the reporting period. ~~Reporting entities should include an explanation about the insurance in-force amount that avoids the misleading inference that there is more than a remote likelihood that claims equal to this maximum risk exposure will be paid at the same time.~~¹³
- h. Any event(s) that caused a material change in the amounts recognized during the reporting period, such as low probability high impact adverse events, changes in laws, and/or actuarial assumptions

Comment [RG6]: Information moved to a footnote: FNs match for 13, 19 & 22

~~46-42.~~ Information for changes in the liability balance for unpaid insurance claims should be provided as follows:

- a. Beginning balance
- b. ~~Inurred~~ Claims expense
- c. CAE
- d. Payments to settle claims
- e. Recoveries and other adjustments
- f. Ending balance

NONEXCHANGE TRANSACTION INSURANCE PROGRAMS

~~47-43.~~ Nonexchange insurance programs collect funds on demand and/or receive appropriations to cover the risk of loss from certain adverse events.

~~48-44.~~ An insurance program other than a life insurance program receiving any exchange revenue should be designated as an exchange transaction insurance program other than life insurance.

RECOGNITION AND MEASUREMENT

REVENUE

~~49-45.~~ Nonexchange transaction insurance programs should apply general revenue recognition standards as found in SFFAS 7 (as amended).

¹³ ~~An explanation should be included that avoids the misleading inference that there is more than a remote likelihood that claims equal to the entire insurance in-force amount will be filed at the same time.~~

LIABILITY FOR UNPAID INSURANCE CLAIMS

50-46. A liability for unpaid insurance claims should be recognized for adverse events that occurred before the end of the reporting period. The liability should be initially recorded at the estimated settlement amount and remeasured at the end of each reporting period.

54-47. The estimated settlement amount includes:

- a. outflows to liquidate:
 - i. claims that have been reported but not paid
 - ii. claims IBNR,
 - (1) A series of events causing loss must be completed by the end of the reporting period to be considered an adverse event of the reporting period.¹⁴
 - (2) Management should use judgment to determine if an adverse event creates an IBNR prior to the reporting date.
- b. related estimated CAE, and
- c. estimated inflows from recoveries not realized at the end of the reporting period.
 - i. If estimated recoveries exceed the related claims for a specific portfolio then recognition is limited to the amount of the related claims.¹⁵
 - ii. Recoveries should be recognized as reductions of claims, rather than as revenue.

52-48. Adjustments to the liability for unpaid insurance claims, other than those resulting from payments made to liquidate existing liability balances, should be recognized as a component of claims expense.

53-49. SFFAS 39 guidance applies to subsequent events relating to unpaid insurance claims.

¹⁴ If a series of events causing loss begins prior to the reporting date and additional pending events are required to result in losses, then it is not considered an adverse event and should not be included in the estimated settlement costs for IBNR.

¹⁵ Any amount expected to be recovered in excess of the recognized claim which will result in a gain should not be recognized until any contingencies relating to the recovery have been resolved; a contingent gain cannot be recognized until realized.

DISCLOSURE REQUIREMENTS

Factors in Determining Disclosures

~~54-50.~~ Materiality is an overarching consideration in financial reporting for information that should be presented regarding nonexchange transaction insurance programs. Materiality judgments consider both quantitative and qualitative factors, ~~in selecting insurance portfolios, and/or in aggregate for all remaining insurance portfolios, and/or individual insurance arrangements.~~ Acceptable quantitative factors may include whether certain groups of arrangements are accumulating large claim expenses or unpaid claim liability balances. Acceptable qualitative factors may include whether a group of arrangements is of immediate concern to constituents, politically sensitive, and/or controversial.

Comment [RG7]: Removed because captured in paragraph 52.

~~55-51.~~ Disclosures should be integrated so that concise, meaningful, and transparent information is provided in a comprehensive note regarding the insurance program and related balances, or by providing references to relevant notes elsewhere in the GPFRR but which relate to the insurance program.

Disclosures Applicable to Component Reporting Entities

~~56-52.~~ ~~A narrative discussion should be provided to include t~~The following information should be provided for each material insurance portfolio, and/or in aggregate for all remaining insurance portfolios, and/or individual insurance arrangements:

- a. What is insured or guaranteed, for whom, and what other government agencies and/or commercial insurance programs administer or assume risk for any part of the program
- b. Full costs,¹⁶ ~~Gross costs,~~ premiums collected, appropriations used, and borrowing needed during the reporting period, as well as the ability to repay borrowing
- c. Investing activities, such as buying treasury securities
- d. Any event(s) that caused a material change in the amounts recognized during the reporting period, such as low probability high impact adverse events, changes in laws, and/or actuarial assumptions.

¹⁶ See SFFAS 4, *Managerial Cost Accounting Standards and Concepts*, paragraphs 80 - 104.

57-53. Information for changes in the liability balance for unpaid insurance claims should be provided as follows:

- a. Beginning balance
- b. ~~Incurred-e~~Claims expenses
- c. CAE
- d. Payments to settle claims
- e. Recoveries and other adjustments
- f. Ending balance

LIFE INSURANCE PROGRAMS

58-54. Life insurance programs collect premiums for life insurance arrangements to cover the risk of loss from death of individuals.

RECOGNITION AND MEASUREMENT

REVENUE

59-55. Premiums should be recognized as revenue when due from policyholders.

LIABILITY FOR UNPAID INSURANCE CLAIMS

60-56. A liability for unpaid insurance claims should be recognized for adverse events that occurred before the end of the reporting period. The liability should be initially recorded at the estimated settlement amount and remeasured at the end of each reporting period.

64-57. The estimated settlement amount includes:

- a. outflows to liquidate:
 - i. claims that have been reported but not paid
 - ii. Claims IBNR
- b. related estimated CAE, and
- c. estimated inflows from recoveries, such as monies recovered from improper payments, not realized at the end of the reporting period.

- i. If estimated recoveries exceed the related claims for a group of arrangements then recognition is limited to the amount of the related claims.¹⁷
- ii. Recoveries should be recognized as reductions of claims, rather than as revenue.

62-58. Adjustments to the liability for unpaid insurance claims, other than those resulting from payments made to liquidate existing liability balances, should be recognized as a component of claims expense.

63-59. SFFAS 39 guidance applies to subsequent events relating to unpaid insurance claims.

LIABILITY FOR FUTURE POLICY BENEFITS

64-60. The liability for future policy benefits represents the expected present value of future claims to be paid to, or on behalf of, existing policyholders, less the expected present value of future net premiums to be collected from those policyholders.

65-61. SFFAS 39 addresses subsequent events and provides guidance regarding recognized and nonrecognized events. All subsequent events relating to the liability for future policy benefits should be classified as nonrecognized events. Nonrecognized events are to be disclosed in accordance with SFFAS 39, paragraph 15.

66-62. Estimates should be determined by considering groups of arrangements, rather than individual arrangements, according to similar characteristics including arrangement duration.

67-63. The liability is estimated using appropriate financial and/or actuarial methods that include assumptions, such as estimates of expected investment yield, mortality, morbidity, terminations, and expenses. (For more information, see SFFAS 33.)

68-64. Changes in the liability for future net policy benefit outflows that result from periodic re-estimations should be recognized as an expense during the period in which the changes occur.

69-65. The effects of changes in relevant law or policy should be recognized when those changes occur.

¹⁷ Any amount expected to be recovered in excess of the recognized claim which will result in a gain should not be recognized until any contingencies relating to the recovery have been resolved; a contingent gain cannot be recognized until realized.

DISCLOSURE REQUIREMENTS

Factors in Determining Disclosures

- | ~~70-66.~~ Materiality is an overarching consideration in financial reporting for information that should be presented regarding life insurance programs. Materiality judgments consider both quantitative and qualitative factors. Acceptable quantitative factors may include whether certain groups of arrangements are accumulating large claim expenses or unpaid claim liability balances. Acceptable qualitative factors may include whether a group of arrangements is of immediate concern to constituents, politically sensitive, and/or controversial.

- | ~~74-67.~~ Disclosures should be integrated so that concise, meaningful, and transparent information is provided in a comprehensive note regarding the insurance program and related balances, or by providing references to relevant notes elsewhere in the GPFFR but which relate to the insurance program.

Disclosures Applicable to Component Reporting Entities

- | ~~72-68.~~ ~~A narrative discussion should be provided to include~~† The following information should be provided for each material insurance portfolio, and/or in aggregate for all remaining insurance portfolios, and/or individual insurance arrangements:
 - a. The type of life insurance and specific characteristics of those products, such as when and how benefits are paid and what other government agencies or commercial insurance programs administer and/or assume risk for any part of the program
 - b. Premium pricing policies (in accordance with SFFAS 7, par. 46) including risk characteristics used in determining premiums and requirements to set premium prices that do not cover the full estimated cost to settle claims
 - | c. Full costs,¹⁸ ~~Gross costs~~, premiums collected, appropriations used, and borrowing needed during the reporting period, as well as the ability to repay borrowing
 - d. Investing activities, such as buying treasury securities
 - i. The nature and magnitude of uncertainty to estimate the amounts to be paid to settle future claims, including the basis and estimation method

¹⁸ See SFFAS 4, *Managerial Cost Accounting Standards and Concepts*, par. 80–104.

- ii. ~~Significant~~ risk assumptions and factors, including relevant trend information; and
 - iii. How much risk, if any, is shared by third parties
 - iv. ~~what trend information, if any, was collected to determine a pattern of claims paid, including how many years were reviewed for collected data.~~
- e. The total value of life insurance policies issued—insurance in-force—at the end of the reporting period, which represents the maximum risk exposure. ~~An explanation should be included that avoids the misleading inference that there is more than a remote likelihood that claims equal to the entire insurance in force amount will be filed at the same time.¹⁹~~
- f. The net cash surrender value of policies at the end of the reporting period, including appropriate information to aid in avoiding the misleading inference that there is a more than remote likelihood that 100% of all policies will cancel at the end of the reporting period
- g. Any event(s) that caused a material change in the amounts recognized during the reporting period, such as low probability high impact adverse events, changes in laws, and/or actuarial assumptions

Comment [RG8]: Information moved to a footnote. FNs match for 13, 19 & 22

~~73-69.~~ Information for changes in the liability balance for unpaid insurance claims should be provided as follows:

- a. Beginning balance
- b. ~~C~~ncurred claims expenses
- c. ~~CAE~~Claim adjustment expenses
- d. Payments to settle claims
- e. Recoveries and other adjustments
- f. Ending balance

¹⁹ An explanation should be included that avoids the misleading inference that there is more than a remote likelihood that claims equal to the entire insurance in-force amount will be filed at the same time.

DISCLOSURES APPLICABLE TO THE CONSOLIDATED FINANCIAL REPORT OF THE U.S. GOVERNMENT

~~74-70.~~ The CFR should disclose the following information:²⁰

- a. A broad description of insurance programs
- b. A general reference to relevant component reporting entity reports²¹
- c. The balance for insurance program liabilities
- d. A narrative discussion of programs' ability or inability to repay any borrowing
- e. The total amount of coverage provided through insurance in-force as of the end of the reporting period. ~~Include an explanation about the insurance in-force amount that avoids the misleading inference that there is more than a remote likelihood that claims equal to this maximum risk exposure will be paid at the same time.~~²²

Comment [RG9]: Information moved to a footnote: FNs match for 13, 19 & 22

EFFECTIVE DATE

~~75-71.~~ The requirements of this Statement are effective for reporting periods beginning after September 30, 2018.

The provisions of this Statement need not be applied to immaterial items.

²⁰ Disclosure is "reporting information in notes or narrative regarded as an integral part of the basic financial statement."

²¹ The term "component reporting entity" is used to distinguish between the U.S. federal government and its components. The U.S. federal government is composed of organizations that manage resources and are responsible for operations. These include major departments and independent agencies, which are generally divided into sub organizations, for example, smaller organizational units with a wide variety of titles, including bureaus, administrations, agencies, and corporations.

²² ~~Include an explanation about the insurance in-force amount that avoids the misleading inference that there is more than a remote likelihood that claims equal to this maximum risk exposure will be paid at the same time.~~

APPENDIX A: BASIS FOR CONCLUSIONS

This appendix discusses some factors considered significant by members in reaching the conclusions in this Statement. It includes the reasons for accepting certain approaches and rejecting others. Some factors were given greater weight than other factors. The guidance enunciated in the Statement—not the material in this appendix—should govern the accounting for specific transactions, events or conditions.

PROJECT HISTORY

- A1. The Federal Accounting Standards Advisory Board (FASAB or “the Board”) undertook this project to ensure that the risk assumed through insurance programs is adequately reported in federal financial reports. SFFAS 5, *Accounting for Liabilities of The Federal Government*, provides standards applicable to insurance and guarantee programs. While paragraphs 97-121 in SFFAS 5 include a requirement to report risk assumed, the information provided about insurance programs is not comparable or informative. Further review found that it is challenging to determine the financial results and position of insurance programs.
- A2. In addition, the Board’s conceptual framework now provides a definition of liability and describes measurement attributes that were not available when FASAB developed SFFAS 5. Statement of Federal Financial Accounting Concepts (SFFAC) 5, *Definitions of Elements and Basic Recognition Criteria for Accrual-Basis Financial Statements*, defines liability as “a present obligation of the federal government to provide assets or services to another entity at a determinable date, when a specified event occurs, or on demand.” SFFAC 7, *Measurement of the Elements of Accrual-Basis Financial Statements in Periods After Initial Recording*, defines attributes of elements that may be measured. This proposal seeks to adopt the most current concepts so that the accounting principles for insurance and non-loan guarantee liabilities provide comprehensive guidance for consistent reporting.
- A3. Project goals are to:
- a. define federal insurance programs and related terms,
 - b. ensure consistent reporting for all insurance programs implemented by the federal government,
 - c. address measuring uncertainty regarding estimating losses on open arrangements as of the end of the reporting period,
 - d. ensure disclosures address uncertainties and risk factors, and
 - e. provide for reporting on significant risks assumed in order to meet the stewardship and operating performance objectives of federal financial reporting.
- A4. The Board formed a task force to assist in developing the proposed standards for insurance ~~and non-loan guarantee~~ programs. Task force members included accounting,

budget, and insurance subject matter experts from federal agencies and independent public accounting firms.

- A5. The task force met several times over the course of the project, delivered an education session to members, and also exchanged numerous ideas and recommendations electronically. Staff sought the task force's views and recommendations in developing and describing alternatives to present to the Board during the development of these standards. The task force's assistance was essential and its views carefully considered by members during deliberations. The task force played an important role in the research and release of the proposed standards and this Statement.

SUMMARY OF OUTREACH EFFORTS AND RESPONSES:

- A6. FASAB issued the ED, titled *Insurance Programs*, on December 30, 2015, with comments requested by March 30, 2016.
- A7. Upon release of the ED, FASAB provided notices and press releases to the FASAB email listserv, the Federal Register, *FASAB News*, the *Journal of Accountancy*, Association of Government Accountants *Topics*, the *CPA Journal*, *Government Executive*, the *CPA Letter*, the Chief Financial Officers Council, the Council of the Inspectors General on Integrity and Efficiency, and committees of professional associations generally commenting on EDs in the past (for example, the Greater Washington Society of CPAs, Association of Government Accountants Financial Management Standards Board.)
- A8. FASAB followed up this broad announcement with direct mailings of the ED to the following relevant congressional committees:
- a. House Agriculture Committee
 - b. House Appropriations Committee
 - i. Subcommittee on Agriculture, Rural Development, Food and Drug Administration and Related Agencies
 - ii. Subcommittee on Oversight and Government Reform
 - iii. Subcommittee on Homeland Security
 - c. House Budget Committee
 - d. House Committee on Veterans' Affairs
 - e. House Committee on Homeland Security—Subcommittee on Emergency Preparedness, Response, and Communications, Majority
 - f. House Committee on Financial Services
 - g. Senate Agriculture Committee
 - h. Senate Appropriations Committee
 - i. Subcommittee on Agriculture, Rural Development, Food and Drug Administration and Related Agencies
 - ii. Subcommittee on Homeland Security
 - i. Senate Committee on Banking, Housing, and Urban Affairs—Subcommittee on Securities, Insurance, and Investment
 - j. Senate Budget Committee
 - k. Senate Committee on Finance
 - l. Senate Committee on Health, Education, Labor & Pensions

- m. Senate Committee on Homeland Security and Governmental Affairs
- n. Senate Committee on Veterans' Affairs

- A9. FASAB received 18 responses from preparers, auditors, professional associations, and citizens. The majority of respondents agreed with proposals for new definitions and exclusions; they also agreed with the three categories: exchange transaction insurance programs other than life insurance, nonexchange transaction insurance programs, and life insurance programs for reporting insurance programs.
- A10. However, the auditors and accounting associations disagreed with the proposals for how to estimate the settlement of future claims for the liability for losses on remaining coverage.
- A11. Some respondents also identified certain issues that could be clarified within the Statement or addressed in the basis for conclusions.
- A12. The Board did not rely on the number in favor of or opposed to a given position. Staff provides the Board information about the respondents' majority view only as a means of summarizing the comments. The Board considered each response and weighed the merits of the points raised. The respondents' comments are summarized in the following section.

KEY AREAS OF IMPROVEMENT

- A13. SFFAS 5 resulted in inconsistent reporting among insurance programs due to the absence of definitions and use of terms like possible loss, probable future events, measurable, and uncertainty. The Board considered existing concepts and standards for similar circumstances such as loan guarantees to identify options for improvement. The Board also considered task force testimony that insured events are often hard to project due to their high impact yet low probability nature and the lack of available data to predict them. As a result, the Board determined that current reporting could be improved through:
 - a. definitions of relevant terms,
 - b. clarity for what programs are excluded,
 - c. guidance for revenue recognition and unearned premiums,
 - d. consistent recognition of liabilities including future loss estimates, and
 - e. structured disclosure requirements.

Definitions of Relevant Terms and Excluded Activities

- A14. During the initial phase of the project, the Board determined that definitions of relevant terms would be necessary for consistent reporting. Staff worked extensively with the task force to develop these definitions. The Board decided to use general terms to include all current insurance and future insurance programs in this Statement. The Board

determined that the following provided the foundation for the definitions developed for this project.

- a. Insurance Program—while most respondents did agree with the definition, programs that were not structured like commercial insurance programs with actual contracts requested clarification. In addition, respondents found inclusion of the term “non-loan guarantee” in the definition confusing; this was subsequently removed. Therefore, the Board defined a federal insurance program by its fundamental nature. The substance—and not the name—of a program determines if it is an insurance program and therefore subject to these standards.
- b. Exclusions—a number of respondents requested clarification on what activities were excluded from this Statement. In particular, these respondents requested that the Board provide context to explain the exclusions in this proposed standard.
- c. One respondent requested that the Board expand upon the exclusion of entitlement programs in relation to programs that perform like entitlement programs. ~~The Board decided to remove entitlement programs as excluded because this is a very broad category of programs with no set definition. In addition, there is overlap in the direct spending laws for entitlement and insurance programs which may provide a loophole for certain insurance programs to proclaim exclusion from this Statement.~~
- d. One respondent recommended including fiduciary funds, workers’ compensation programs, and programs established to pay claims on adverse events that occurred in the past. One respondent was concerned that excluding entitlement programs would allow insurance programs that perform entitlement-like activities to be excluded. The Board amended the wording of certain exclusions to aid in assessing the programs and activities specifically identified by respondents.
- e. Each of the activities and programs excluded involve risk and, therefore, share a characteristic of insurance programs. The Board believes judgment is required in applying the exclusions and that providing context may aid in making such judgments. The rationale for each exclusion is presented below:
 - i. Programs that administer direct loans and loan guarantees are excluded because standards for these programs are provided in SFFAS 2, *Accounting for Direct Loans and Loan Guarantees*.
 - ii. Programs that qualify as social insurance are excluded because standards for these programs are provided in SFFAS 17, *Accounting for Social Insurance* (including unemployment insurance).
 - iii. Programs authorized to engage in disaster relief activities are excluded because while benefits are based on losses from adverse events, coverage is available broadly to the population and benefits may not be as clearly defined as in insurance programs. These aspects make it more challenging to apply the recognition and measurement provisions of this

Statement. Disaster relief activities will be addressed in a later phase of risk assumed.

- iv. Programs that provide grants are excluded because while grants may be based on losses from adverse events, other criteria make it more challenging to apply the recognition and measurement provisions of this Statement.
- v. Programs that provide benefits or financial assistance based on an individual's or a household's income and/or assets are excluded because while an adverse event may be a cause of the income/asset criteria, it is the criteria that determine the benefits or assistance and not the event behind it.
- vi. Programs that assume the risk of loss arising from federal government operations; workers' or occupational illness compensation programs; programs that pay claims through an administrative or judicial role for individuals or organizations who claim they have been harmed by a federal agency; and programs that indemnify contractors, arrangement partners, and other third parties for loss or damages incurred while or caused by work performed for a federal agency are excluded. The Board updated these exclusions by removing a reference to self-insurance and missions because these terms were unclear to respondents. The Board determined that the cost incurred for such activities and programs are part of the full cost of doing business. For example, a program with fleet vehicles that pays for damage from accidents out of funds designated as operation and maintenance would include such costs in the overall program cost.
- f. Adverse Event—each insurance program is responsible for settling losses that result from specific adverse events. The Board learned through an education session with the Federal Crop Insurance Corp that an adverse event may be a single event or a series of events. Therefore, an adverse event has not occurred until all of the events in a series occur.
- g. Insurance Arrangement—while most respondents agreed with the term “contract” some respondents noted that they do not have formal contracts and may then be excluded from this Statement. The task force provided information that exchange transaction insurance programs and life insurance programs engage in an explicit agreement or arrangement. The Board decided to change the term from “insurance contract” to “insurance arrangement” to capture the nature of the arrangement as defined by law or regulation. Therefore, the definition of an insurance arrangement includes the elements that insurance programs agree upon to provide settlement of losses to beneficiaries.

- h. Insurance Portfolios—one respondent requested that the Board define insurance portfolios and refer to that term consistently throughout the Statement. The Board agreed and added a definition for insurance portfolios.
- i. Insurance Program Categories—the Board determined that an insurance program will fit into one of three categories. Each category processes different types of transactions that settle losses from specific adverse events. The categories are as follows:
 - i. Exchange transaction insurance programs other than life insurance cover the risk of loss from adverse events, other than death of individuals, involved in exchange transactions as defined by SFFAS 7.
 - ii. Nonexchange transaction insurance programs cover the risk of loss from adverse events through nonexchange transactions as defined by SFFAS 7.
 - iii. Life insurance programs cover the risk of loss from death of individuals.
- j. A number of respondents requested additional information for better understanding of the exchange and nonexchange transaction categories other than life insurance. In particular, respondents wanted to know (1) how to determine if a program should be classified as a nonexchange transaction insurance program and (2) how to classify a program if it receives both exchange and nonexchange revenue.
 - i. The Board's intention for the exchange transaction insurance programs other than life insurance and nonexchange transaction insurance programs is to define these categories in relation to the revenue standards in SFFAS 7.
 - ii. Some respondents were confused by the Board's reference to only SFFAS 7 and not SFFAS 5 in defining these categories. ~~The standards found in SFFAS 7 provided more current information than and SFFAS 5 each define exchange transactions as occurring when "each party to the transaction sacrifices value and receives value in return."²³ which helped t~~ The Board determined ~~that classifying the programs based on the type of revenue received would be straightforward and that no other substantive difference would result. what type of transactions to include in each of the three insurance program categories. Therefore, the Board determined to only use SFFAS 7 as a foundation for the categories.~~
 - iii. This Statement addresses revenue recognition that is unique to each category, but does not reiterate the revenue recognition standards. To address this, the Board added a general statement in the Scope section that refers the preparer to other standards when necessary.
 - iv. The Board notes that some insurance programs may be funded with both exchange and nonexchange revenue. The Board believes that a program other than life insurance that receives any exchange revenue should be designated as an exchange transaction insurance program other than life insurance.

²³ See SFFAS 5, par. 22, and SFFAS 7, par. 33.

- v. Nonexchange transaction insurance programs cover the risk of loss from adverse events through nonexchange transactions, such as collection of nonexchange revenue or use of appropriations. For example, some levy:
 - 1. excise taxes which, like other taxes, are determined by the government's power to compel payment and are classified by SFFAS 7, paragraph 243 as nonexchange revenue;
 - 2. surcharges which, like excise taxes, are determined by the government's power to compel mandatory recoupment of the federal share of pay for losses.

Revenue Recognition and Liability for Unearned Premiums

- A15. Exchange transaction insurance programs other than life insurance recognize revenue in proportion to the insurance protection to be provided. Any revenue collected but not earned prior to the end of the reporting period is recognized as unearned premiums.
 - a. The following is an example of revenue that is earned evenly over a 12-month arrangement period because insurance protection is provided evenly during the arrangement period. The premium of \$1,200 is collected on July 1. By September 30, three months have been covered earning the exchange program \$300. The remaining \$900 is unearned because the remaining arrangement period is still open into the next fiscal year: from October 1 through June 30. The \$900 is recognized separately on the balance sheet as unearned premium.
 - b. The following is an example of revenue that is earned for three equivalent national rallies held during a 12-month arrangement period. The premium of \$1,500 is collected on July 1. By September 30, two of the three rallies have occurred, earning the exchange program \$1,000. The remaining \$500 is unearned because the third rally is not scheduled until December 20, which is during the remaining arrangement period from October 1 through June 30. The \$500 is recognized separately on the balance sheet as unearned premium.
- A16. Nonexchange transaction insurance programs do not recognize unearned premiums because they do not earn premiums. The Board believes that insurance programs in this category should apply general revenue recognition standards. Therefore, no specific revenue recognition guidance is provided in this Statement
- A17. Life insurance programs do not recognize unearned premiums. The Board believes that revenue from life insurance arrangements should be recognized when due from policyholders because there is no better basis for determining when revenue is earned. Premiums are due and collected each pay period or on another recurring basis over the entire duration of the arrangement. In addition, the expected present value of future net premiums is deducted from the expected present value of future claims to arrive at the liability for future policy benefits.

Recognition of Liabilities and Measurement of Future Loss Estimates

- A18. Liability for unpaid claims is recognized for all categories. Regardless of category, at the end of the reporting period insurance programs might be processing claims for losses due to adverse events that occurred by the end of the reporting period.
- a. The amounts due for claims that have been submitted but not paid are included in the liability for unpaid claims.
 - b. There are also claims incurred but not reported. The amounts for these claims are not known and must be estimated for adverse events that occurred by the end of the reporting period. If an adverse event is a series of events not completed by the end of the reporting period, then the Board believes that these are not IBNR claims and should not be included in the liability for unpaid claims. Nonetheless, for exchange transaction insurance programs other than life insurance, such series should be considered in estimating a liability for losses on remaining coverage.
 - c. Claims adjustment expenses are costs directly related to settling claims from adverse events that occurred by the end of the reporting period. The Board believes that CAE should be included in the liability for unpaid claims for submitted and IBNR claims to recognize the full cost to settle claims.

A19. Recognition of a liability for losses on remaining coverage is required for exchange transaction insurance programs other than life insurance.

- a. Research by the task force determined that a program has a service obligation to pay for any losses caused by adverse events during the entire arrangement period. The Board agrees and therefore decided to separate the liability for losses on remaining coverage from the liability from the unpaid claims portion.
- b. The Board believes that recognizing a reasonable estimate of future losses for the open arrangement period that extends beyond the end of the reporting period will remove ambiguity created by SFFAS 5 standards to recognize contingency liabilities.
- c. According to SFFAS 5, paragraph 38, contingent liabilities must be recognized if a past transaction has occurred and a future outflow or other sacrifice of resources is probable and measureable. Under the new standards, the liability for losses on remaining coverage is the estimated future cash flows arising from adverse events that are expected to happen during the period that coverage will be -provided. Therefore, the Board's greatest challenge was how to consistently address uncertainty regarding measurement.
- d. Task force research showed that federal insurance programs were using a variety of statistical modeling methods to estimate future losses depending on their unique uncertainties and risk factors. For example, the Department of Agriculture's Risk Management Agency

oversees crop insurance and relies upon a regression analysis;²⁴; the Department of Homeland Security's Federal Emergency Management Agency oversees flood insurance and relies on a lognormal distribution;²⁵ and the National Credit Union Administration uses an internal econometric model that applies estimated failure and loss rates, taking into account the historical loss history, insuree, risk ratings, insuree financial ratios, and other conditions.

- e. To address such measurement challenges, the Financial Accounting Standards Board -Statement of Financial Accounting Concepts No. 7, paragraphs 44-54, describes a variety of pricing tools and methods for developing an expected cash flow estimate.
- f. To allow for a variety of estimating methods for federal insurance programs, the ED ~~exposure draft~~ -required that programs should first use expected cash flow to estimate the cost to settle claims on remaining coverage. The ED ~~exposure draft~~ acknowledged that there would be various methods available to estimate cash flows and probabilities. —Further, the proposal provided that if expected cash flow estimates were not practical and appropriate, then an entity could estimate a single most-likely amount to be paid to settle future claims during the remaining open arrangement period.
- g. A number of respondents were concerned with implementation of and auditing to the terms “practical and appropriate.”
- h. In addition, one member believed that the entity should be able to use any method that provides a reasonable estimate of cash flows, based on all available information existing at the balance sheet date, including experience with previous trends, and, as appropriate, the views of independent experts. However, the majority of members still preferred expected cash flow to estimated cash flow. Therefore, all members agreed to allow any method for which the objective is a reasonable estimate of expected cash flows. This allows management the flexibility to choose a method that produces a reasonable estimate of expected cash flows specific to the program's future adverse event uncertainties and risk factors.

A20.

A19. ~~Recognition of a liability for losses on remaining coverage is required for exchange transaction insurance programs other than life insurance. Research by the task force determined that a program has a service~~

²⁴ Regression analysis is a statistical technique used to measure the extent to which a change in one quantity (variable) is accompanied by a change in some other quantity (variable). -GAO, Aug 1, 1974-Case Study (CS-5). *Using Regression Analysis To Estimate Costs Published*, page 1.

²⁵ In statistics the best known distribution is the normal, the familiar bell-shaped curve which is symmetrical about its mean. Certain other distributions stem from the normal. For example... the lognormal distribution...A random variate x is lognormally distributed if the logarithm of x is normally distributed. In short, the distribution of x is itself lognormal when the distribution of log x is normal. A typical lognormal distribution is skewed to the right and has a lower bound such that the probability of x being less than this lower bound is exactly zero. -Lester G. Telser, Review of the Lognormal Distribution, *Journal of Farm Economics* 41, No 1, Feb., 1959, page 161.

obligation to pay for any losses caused by adverse events during the entire arrangement period.

- a. The Board believes that separating the liability for losses on remaining coverage from the liability from the unpaid claims portion will remove confusion created by the SFFAS 5 reference to general standards for contingencies and improves estimation and recognition of losses on remaining coverage.
- b. The Board believes that programs should first use expected cash flow (also referred to as expected value in some accounting literature) to estimate the cost to settle claims on remaining coverage. This is an improvement over existing standards that provide for losses to be recognized when they are both probable and measurable.
- c. According to the Financial Accounting Standards Board (FASB) Statement of Financial Accounting Concepts No. 7, paragraphs 44-54, the use of probabilities is an essential element of the expected cash flow approach. However, some have questioned whether assigning probabilities to highly subjective estimates implies greater precision than in fact exists. Some also question whether the cost of obtaining additional information to assign probabilities will bring more reliability to the measurement. To address these concerns, FASB allows a variety of pricing tools and methods for developing an expected cash flow estimate.
- d. There are a number of tools available to estimate an expected cash flow. Management may identify possible cash flows and assign each a probability consistent with the definition of expected cash flows. For more complex portfolios, more sophisticated tools may be needed to deal with the many variables affecting future claims. For example, the Department of Agriculture's Risk Management Agency oversees crop insurance and relies upon a regression analysis²⁶ to estimate cash flows. The Department of Homeland Security's Federal Emergency Management Agency oversees flood insurance and relies on a lognormal distribution²⁷ to estimate cash flows. Such tools can be used to arrive at expected cash flow even though they are not as straight forward as the definition of expected cash flow implies.
- e. Existing contingency standards provide guidance regarding estimates of a range of possible outcomes. The Board has not addressed the use

²⁶ Regression analysis is a statistical technique used to measure the extent to which a change in one quantity (variable) is accompanied by a change in some other quantity (variable). GAO, Aug 1, 1974 Case Study (CS-5), *Using Regression Analysis To Estimate Costs*, Published, page 1.

²⁷ In statistics the best known distribution is the normal, the familiar bell-shaped curve which is symmetrical about its mean. Certain other distributions stem from the normal. For example... the lognormal distribution... A random variate x is lognormally distributed if the logarithm of x is normally distributed. In short, the distribution of x is itself lognormal when the distribution of $\log x$ is normal. A typical lognormal distribution is skewed to the right and has a lower bound such that the probability of x being less than this lower bound is exactly zero. Lester G. Telser, Review of the Lognormal Distribution, *Journal of Farm Economics* 41, No 1, Feb., 1959, page 161.

~~of a range of possible outcomes when no outcome within the range is a better estimate than any other outcome. Under the expected cash flow method, the single average—or mid-point of the range—is the expected cash flow. Therefore, guidance regarding the range is not necessary.~~

~~f. The Board believes that if using an expected cash flow method is not practical and appropriate, then an entity may estimate a single most-likely amount to be paid to settle future claims during the remaining open arrangement period.~~

~~A20. A member expressed concern that the requirement to first use expected cash flows discussed in paragraph A16 was too limited and may inappropriately exclude estimates of cash flows calculated under other methods that better reflect estimated cash flows. Specifically, the member believes that the entity should be able to use any method that provides a reasonable estimate of cash flows, based on all available information existing at the balance sheet date, including experience with previous trends, and, as appropriate, the views of independent experts. Also, the member expressed concern that the focus on expected cash flows is narrower than measurement options allowed for other liabilities and that there was not a clear reason expressed for the different treatment in this proposed standard. The Board agreed to add question 4b to seek comments from respondents on the proposed methodology for calculating the liability for losses on remaining coverage.~~

A21. Recognition of a liability for future policy benefits is required for life insurance programs. Future benefits and premiums are estimated using financial and/or actuarial methods, depending on the portfolio risk characteristics and arrangement duration. These amounts are discounted to the present value to recognize the liability for future benefits.

A22. Estimates for the liability for losses on remaining coverage and future policy benefits are recognized by insurance portfolios with similar characteristics, including arrangement duration. The Board decided not to define “arrangement duration” due to the subjective nature of duration. For example, one insurance program might determine that a 36-month arrangement is short-duration, while another assigns the arrangement to a long-duration group. Recognizing these liabilities by groups of arrangements allows judgment by each insurance program in defining the duration of their arrangements.

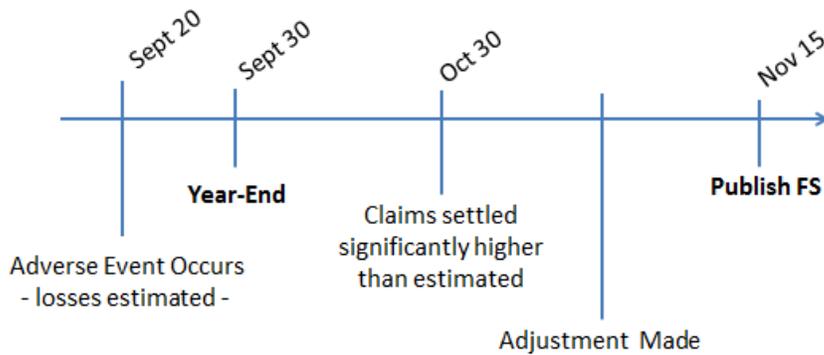
Subsequent Events:

A23. Certain respondents requested clarification regarding subsequent events and the application of SFFAS 39 in relation to whether these standards are to add to or supplement SFFAS 39. The Board determined that the treatment of subsequent events should differ for the liability for unpaid insurance claims versus the liability for losses on remaining coverage as follows.

Liability for Unpaid Insurance Claims

A24. For the liability for unpaid insurance claims, events or transactions occurring after the balance sheet date but before the financial report is issued are considered subsequent events. A subsequent event may or may not adjust the financial statements, depending on whether it is a recognized or nonrecognized event. See SFFAS 39 for detailed guidance. Examples of subsequent events for insurance programs with a September 30 year-end and a November 15 financial statement (FS) publication date may include the following.

- a. Recognized event: a claims which is settled (transaction) on October 30 for an amount significantly different from the liability recorded for an ~~adverse event~~ major disaster that occurred on September 20 would require adjustment to the liability for unpaid claims in the financial statements.



- b. Nonrecognized event: a major disaster that occurs on October 20 would not require an adjustment to the financial statements but may require disclosure.



Liability for Losses on Remaining Coverage:

~~A25. The liability for losses on remaining coverage estimates future events. Due to the uncertainty of the occurrence, magnitude, and timing of these future events, the Board decided that all subsequent events relating to the liability for losses on remaining coverage should be classified as nonrecognized events in accordance with SFFAS 39, paragraph 15.~~

~~SFFAS 39's definition of "recognized events" should not be applied to events after the balance sheet date but before the publication date relating to the liability for losses on remaining coverage; The Board determined that the uncertainty of future events in estimating the liability at the end of the reporting period and the cost of reestimating the liability outweighs the benefits. An insurance program should disclose a material event that occurs between the balance sheet and publication dates in accordance with SFFAS 39.~~

Disclosures:

~~A25-A26.~~ Disclosures are required for each insurance program category to aid the reader in understanding the estimates and fiscal health of insurance programs in relation to the risk they assume for losses incurred due to adverse events.

Avoiding Duplicity of Information:

- a. Task force research informed the Board that current standards required presentation of similar information in multiple places (for example, notes and required supplementary information), which burdened the agencies and readers. In addition, disclosures were inconsistent among programs, making it difficult to determine the fiscal health—the amount of loss estimated versus the amount and funding types necessary to settle the actual losses—of individual programs as well as insurance programs at the government-wide level.
- b. The Board believes that the updated disclosures will avoid duplication by allowing insurance programs to reference relevant notes.

Schedule for Changes in the Liability for Unpaid Insurance Claims:

- c. For consistent reporting, the Board developed a schedule to reconcile the liability for unpaid claims that a number of insurance programs already produced. The Board reviewed the current schedules and consolidated relevant information for consistent reporting. All categories should report this schedule so readers receive consistent information.
- d. The Board believes that requiring disclosure of gross-full costs, premiums collected, appropriations used, borrowing needed during the reporting period, as well as the ability to repay the borrowing should provide a holistic picture of an insurance program's performance. ~~One respondent inquired if federal employee~~

~~payroll and related expenses are included in disclosing gross costs. The Board recommends that management include all expenses that are captured in its “gross costs” line on the Statement of Net Cost for this disclosure.~~

Insurance In-Force

- e. The Board believes that disclosing the balance of insurance in-force as of the end of the reporting period will provide useful information as to the maximum risk exposure to the program. However, one respondent requested, and the Board subsequently agreed, to update the standard to provide more clarity on how the program should explain that paying the full amount of insurance in-force is very unlikely.

Low Probability, High Impact Adverse Events-Uncertainty

- f. Some respondents were concerned about how to disclose the uncertainty of adverse events, including those that are low probability, high impact (very rare, but upon occurrence causes extreme loss). The Board understands that uncertainty is subjective to each insurance program in relation to the risks it insures—which may cause extreme loss that is hard to estimate. Some programs may also encounter uncertainty in relation to a multitude of events that must occur over time and often do not map to the financial statement schedule before loss can be determined.
 - i. The following are examples of hard to predict adverse events that may cause substantial losses: a “Katrina” type of hurricane, a political uprising in a country that completely disrupts American businesses, or an unusual detrimental weather pattern combined with volatile commodity pricing.
 - ii. Due to this uncertainty in magnitude and timing, the Board believes that the disclosure about estimating uncertainty allows management to discuss its particular constraints in determining the liability for losses on remaining coverage.

~~Presenting Disclosure Information:~~

- ~~g. One respondent questioned whether information should be presented in a table or chart instead of a narrative. The Board determined that a narrative discussion for the disclosures would allow management to provide the information necessary to explain the specifics of its insurance programs. Management may present additional information in charts or tables as appropriate.~~

Comment [RG10]: Reference to a narrative was removed and updated to in the standards therefore this BfC is not necessary.

Disclosures – Financial Report of U.S. Government:

| ~~A26-A27.~~ Disclosures for the financial report of the U.S. Government should be reported at a high level of detail. The Board believes that detailed disclosures should be found at the component reporting entity level.

APPENDIX B: ABBREVIATIONS

| | |
|-------|--|
| CAE | Claim adjustment expense |
| CFR | Consolidated financial report of the U.S. Government |
| FASAB | Federal Accounting Standards Advisory Board |
| FASB | Financial Accounting Standards Board |
| GAAP | Generally Accepted Accounting Principles |
| GAO | Government Accountability Office |
| GASB | Governmental Accounting Standards Board |
| IBNR | Incurred but not reported |
| OMB | Office of Management and Budget |
| RSI | Required supplementary information |
| SFAS | Statement of Financial Accounting Standards (FASB) |
| SFFAC | Statement of Federal Financial Accounting Concepts |
| SFFAS | Statement of Federal Financial Accounting Standards |

APPENDIX C: GLOSSARY

Adverse Event—may be a single-occurring event or a series of events that cause losses to the beneficiary(ies) as identified in the insurance arrangement.

Cash Surrender Value—is the sum of money an insurance company will return to the policyholder if the policy is canceled before its maturity or the insured event (death) occurs.

Claim Adjustment Expenses (CAE)—are incremental costs directly attributable to investigating, settling, and/or adjusting claims. An incremental cost is one that can result only when claims have been incurred. CAE include but are not limited to legal and adjuster's fees. CAE may be incurred through work performed by federal employees and/or contractors.

Arrangement Period—is the period over which adverse events that occur are covered.

Exchange Transaction Insurance Programs Other Than Life Insurance—cover the risk of loss from adverse events, other than death of individuals, involved in exchange transactions as defined in SFFAS 7.

Expected Cash Flow—(also known as expected value—EV—in some accounting literature) refers to the sum of probability weighted amounts in a range of possible estimated amounts.

In-Force—refers to arrangements that are unexpired as of a given date.

Incurred But Not Reported (IBNR)—refers to estimated claims from adverse events that have occurred as of the end of the reporting period, but have not yet been reported to the insurance program for settlement.

Insurance Claim—is a formal request for payment for losses as authorized under the insurance arrangement.

Insurance Arrangement (Arrangement)—is a general term used for ~~an explicit insurance or non-loan guarantee agreement or arrangement between and a contract or other agreement~~ between an insurance program and specific parties, such as but not limited to individuals, state, local, or foreign governments, other federal agencies, or businesses. An arrangement may include and/or identify: the term the insurance arrangement is in-force, the insurance program's responsibilities, the risk assumed by the insurance program, such as: all risk for covered losses, partial risk by filling a gap where commercial insurance companies are not able or willing to provide the insurance, a timing risk wherein the insurance program provides compensation for losses in anticipation that future funding sources will be sufficient to cover all or part of past benefits paid or risks shared by a third party; the adverse event, the insured party(ies) and their premium requirements, the beneficiary(ies) and their responsibilities for filing claims, and/or the financial compensation.

Insurance Portfolios—is a grouping of insurance programs or arrangements that have some meaningful relationship based on arrangement period/duration, shared risks, management, customers, geographic regions, or other factors.

Insurance Program—is a general term used to refer to a program that is authorized by law to financially compensate a designated population of beneficiaries by accepting all or part of the risk for losses incurred as a result of an adverse event.

Liability for Losses on Remaining Coverage—is an accrued obligation to beneficiaries attributable to coverage of insured events anticipated to occur after the end of the reporting period through the open arrangement period.

Life Insurance Programs—cover the risk of loss from death of individuals involved in exchange transactions as defined in SFFAS 7.

Nonexchange Transaction Insurance Programs—cover the risk of loss from adverse events through nonexchange transactions as defined in SFFAS 7.

Premiums—is a general term used to refer to exchange revenue billed by insurance programs. Programs may refer to their exchange revenue by various terms, including but not limited to premiums, assessments, and/or fees.

Recoveries—include monies: returned from another agency through an indemnification agreement, a third party or commercial insurance company to repay all or part of a loss originally paid for by the program, recouped from the sale of salvageable parts through acquisition and disposal or salvage of assets, and/or received from adjustments to previously paid insurance claims.

Settlement Amount—is the amount at which an asset can be realized or a liability can be liquidated.

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Graylin E. Smith

FASAB Staff

Wendy M. Payne, Executive Director

Robin M. Gilliam, Assistant Director

Federal Accounting Standards Advisory Board
441 G. Street, NW, Suite 6814
Mailstop 6H19
Washington, DC 20548
Telephone (202) 512- 7350
Fax (202) 512-7366
www.fasab.gov

TAB E

INSURANCE PROGRAMS

APPENDIX A

Detail List of Mandatory Means-Tested Entitlement and Other Accounts
OMB Historical Table 8.1 - Outlays by Budget Enforcement Act Category
(for 2015)

August 2016

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| | A | B | C | D | E |
|----|--|--|---|--------------|-----------------------|
| | - APPENDIX A - | | | | |
| | Detail List of Mandatory Means-Tested Entitlement and Other Accounts OMB Historical Table 8.1 - Outlays by Budget Enforcement Act Category (for 2015) | | | | |
| 1 | | | | | |
| 2 | | | | | |
| 3 | Agency Name | Bureau Name | Account Name | Total | Type |
| 4 | | | | | |
| 5 | MEANS-TESTED ENTITLEMENTS | | | | |
| 6 | Department of Agriculture | Agricultural Marketing Service | Funds for Strengthening Markets, Income, and Supply (section 32) | 740,000 | Means-Tested OMB List |
| 7 | Department of Agriculture | Food and Nutrition Service | Child Nutrition Programs | 20,948,000 | Means-Tested OMB List |
| 8 | Department of Agriculture | Food and Nutrition Service | Supplemental Nutrition Assistance Program | 76,070,000 | Means-Tested OMB List |
| 9 | Department of Health and Human Services | Administration for Children and Families | Child Care Entitlement to States | 2,821,000 | Means-Tested OMB List |
| 10 | Department of Health and Human Services | Administration for Children and Families | Children's Research and Technical Assistance | 46,000 | Means-Tested OMB List |
| 11 | Department of Health and Human Services | Administration for Children and Families | Payments to States for Child Support Enforcement and Family Support Programs | 4,040,000 | Means-Tested OMB List |
| 12 | Department of Health and Human Services | Administration for Children and Families | Temporary Assistance for Needy Families (TANF) | 15,942,000 | Means-Tested OMB List |
| 13 | Department of Health and Human Services | Centers for Medicare and Medicaid Services | Child Enrollment Contingency Fund | 9,000 | Means-Tested OMB List |
| 14 | Department of Health and Human Services | Centers for Medicare and Medicaid Services | Children's Health Insurance Fund | 9,233,000 | Means-Tested OMB List |
| 15 | Department of the Treasury | Internal Revenue Service | Payment Where Adoption Credit Exceeds Liability for Tax | 16,000 | Means-Tested OMB List |
| 16 | Department of the Treasury | Internal Revenue Service | Payment Where American Opportunity Credit Exceeds Liability for Tax | 4,153,000 | Means-Tested OMB List |
| 17 | Department of the Treasury | Internal Revenue Service | Payment Where Child Tax Credit Exceeds Liability for Tax | 20,592,000 | Means-Tested OMB List |
| 18 | Department of the Treasury | Internal Revenue Service | Payment Where Earned Income Credit Exceeds Liability for Tax | 60084000 | Means-Tested OMB List |
| 19 | Department of Veterans Affairs | Benefits Programs | Pensions benefits (Veterans) | 5,299,000 | Means-Tested OMB List |
| 20 | Legislative Branch | Legislative Branch Boards and Commissions | Medicaid and CHIP Payment and Access Commission | 1,000 | Means-Tested OMB List |
| 21 | | | | | |
| 22 | | | | | |
| 23 | MANDATORY - OTHER ACCOUNTS | | | | |
| 24 | INSURANCE | | | | |
| 25 | Department of Agriculture | Risk Management Agency | Federal Crop Insurance Corporation Fund | 7,273,000 | Insurance |
| 26 | Department of Health and Human Services | Health Resources and Services Administration | Vaccine Injury Compensation | (5,000) | Insurance |
| 27 | Department of Health and Human Services | Health Resources and Services Administration | Vaccine Injury Compensation Program Trust Fund | 221,000 | Insurance |
| 28 | Department of Homeland Security | Department of Homeland Security | Fees, National Flood Insurance Reserve Fund | (477,000) | Insurance |
| 29 | Department of Homeland Security | Federal Emergency Management Agency | National Flood Insurance Fund | (996,000) | Insurance |
| 30 | Department of Labor | Pension Benefit Guaranty Corporation | Pension Benefit Guaranty Corporation Fund | (1,064,000) | Insurance |
| 31 | Department of the Treasury | Departmental Offices | Terrorism Insurance Program | 1,000 | Insurance |
| 32 | Department of Transportation | Federal Aviation Administration | Aviation Insurance Revolving Fund | 14,000 | Insurance |
| 33 | Department of Veterans Affairs | Benefits Programs | Service-disabled Veterans Insurance Fund | 19,000 | Insurance |
| 34 | Department of Veterans Affairs | Benefits Programs | Servicemembers' Group Life Insurance Fund | 6,000 | Insurance |
| 35 | Department of Veterans Affairs | Benefits Programs | United States Government Life Insurance Fund | 2,000 | Insurance |
| 36 | Department of Veterans Affairs | Benefits Programs | Veterans Insurance and Indemnities | 63,000 | Insurance |
| 37 | Department of Veterans Affairs | Benefits Programs | Veterans Reopened Insurance Fund | 29,000 | Insurance |
| 38 | Department of Veterans Affairs | Benefits Programs | Veterans Special Life Insurance Fund | 72,000 | Insurance |
| 39 | International Assistance Programs | Overseas Private Investment Corporation | Overseas Private Investment Corporation Loans, Downward Reestimates of Subsidy | (593,000) | Insurance |
| 40 | International Assistance Programs | Overseas Private Investment Corporation | Overseas Private Investment Corporation Program Account | 389,000 | Insurance |
| 41 | Office of Personnel Management | Office of Personnel Management | Employees Life Insurance Fund | (765,000) | Insurance |
| 42 | Office of Personnel Management | Office of Personnel Management | Government Payment for Annuitants, Employee Life Insurance | 45,000 | Insurance |
| 43 | ALREADY EXCLUDED | | | | |
| 44 | EXCLUSION 10.a - Programs that administer direct loans/loan guarantees (SFFAS 2) | | | | |
| 45 | Already Excluded | 10.a Programs that administer direct loans/loan guarantees (SFFAS 2) | | 2,000 | SFFAS 2 |
| 46 | Department of Agriculture | Department of Agriculture | Agriculture Credit Insurance, Downward Reestimates of Subsidies | (395,000) | SFFAS 2 |
| 47 | Department of Agriculture | Department of Agriculture | Rural Water and Waste Disposal, Downward Reestimates of Subsidies | (43,000) | SFFAS 2 |
| 48 | Department of Agriculture | Department of Agriculture | Apple Loan Program, Downward Reestimates of Subsidies | (4,000) | SFFAS 2 |
| 49 | Department of Agriculture | Department of Agriculture | Commodity Credit Corporation Export Guarantee Financing, Downward Reestimate of Subsidies | (84,000) | SFFAS 2 |
| 50 | Department of Agriculture | Department of Agriculture | Commodity Credit Corporation Export Guarantee Financing, Negative Subsidies | (17,000) | SFFAS 2 |
| 51 | Department of Agriculture | Department of Agriculture | Economic Development Loans, Downward Reestimates of Subsidies | (1,000) | SFFAS 2 |
| 52 | Department of Agriculture | Department of Agriculture | Farm Storage Facility Loans, Downward Reestimate of Subsidies | (13,000) | SFFAS 2 |
| 53 | Department of Agriculture | Department of Agriculture | Multifamily Housing Revitalization Fund, Downward Reestimates of Subsidies | (3,000) | SFFAS 2 |
| 54 | Department of Agriculture | Department of Agriculture | Negative Subsidies, Farm Storage Facility Loans | (5,000) | SFFAS 2 |
| 55 | Department of Agriculture | Department of Agriculture | P.L. 480 Loan Program, Downward Reestimates of Subsidies | (12,000) | SFFAS 2 |
| 56 | Department of Agriculture | Department of Agriculture | Rural Business and Industry, Downward Reestimates of Subsidies | (177,000) | SFFAS 2 |
| 57 | Department of Agriculture | Department of Agriculture | Rural Community Facility, Downward Reestimates of Subsidies | (38,000) | SFFAS 2 |

| | A | B | C | D | E |
|-----|---|---|--|--------------|---------|
| 3 | Agency Name | Bureau Name | Account Name | Total | Type |
| 58 | Department of Agriculture | Department of Agriculture | Rural Development Loans , Downward Reestimates of Subsidies | (1,000) | SFFAS 2 |
| 59 | Department of Agriculture | Department of Agriculture | Rural Electrification and Telephone Loans , Downward Reestimates of Subsidies | (449,000) | SFFAS 2 |
| 60 | Department of Agriculture | Department of Agriculture | Rural Energy for America Program, Downward Reestimates of Subsidies | (16,000) | SFFAS 2 |
| 61 | Department of Agriculture | Department of Agriculture | Rural Housing Insurance, Downward Reestimates of Subsidies | (268,000) | SFFAS 2 |
| 62 | Department of Agriculture | Department of Agriculture | Rural Microenterprise Investment, Downward Reestimate of Subsidy | (1,000) | SFFAS 2 |
| 63 | Department of Agriculture | Department of Agriculture | Rural Telephone Bank Loans , Downward Reestimates of Subsidies | (2,000) | SFFAS 2 |
| 64 | Department of Agriculture | Farm Service Agency | Agricultural Credit Insurance Fund Liquidating Account | (94,000) | SFFAS 2 |
| 65 | Department of Agriculture | Farm Service Agency | Agricultural Credit Insurance Fund Program Account | 122,000 | SFFAS 2 |
| 66 | Department of Agriculture | Farm Service Agency | Commodity Credit Corporation Export Loans Program Account | 50,000 | SFFAS 2 |
| 67 | Department of Agriculture | Farm Service Agency | Commodity Credit Corporation Fund | 6,653,000 | SFFAS 2 |
| 68 | Department of Agriculture | Farm Service Agency | Commodity Credit Corporation Guaranteed Loans Liquidating Account | (11,000) | SFFAS 2 |
| 69 | Department of Agriculture | Farm Service Agency | Farm Storage Facility Loans Program Account | 9,000 | SFFAS 2 |
| 70 | Department of Agriculture | Natural Resources Conservation Service | Farm Security and Rural Investment Programs | 2,653,000 | SFFAS 2 |
| 71 | Department of Agriculture | Rural Business Cooperative Service | Rural Development Loan Fund Liquidating Account | (3,000) | SFFAS 2 |
| 72 | Department of Agriculture | Rural Business Cooperative Service | Rural Economic Development Loans Program Account | 2,000 | SFFAS 2 |
| 73 | Department of Agriculture | Rural Business Cooperative Service | Rural Microenterprise Investment Program Account | 3,000 | SFFAS 2 |
| 74 | Department of Agriculture | Rural Housing Service | Rural Housing Insurance Fund Liquidating Account | (518,000) | SFFAS 2 |
| 75 | Department of Agriculture | Rural Housing Service | Rural Housing Insurance Fund Program Account | 1,079,000 | SFFAS 2 |
| 76 | Department of Agriculture | Rural Utilities Service | Rural Development Insurance Fund Liquidating Account | (137,000) | SFFAS 2 |
| 77 | Department of Agriculture | Rural Utilities Service | Rural Electrification and Telecommunications Loans Program Account | 560,000 | SFFAS 2 |
| 78 | Department of Commerce | Department of Commerce | Fisheries Finance , Downward Reestimates of Subsidies | (12,000) | SFFAS 2 |
| 79 | Department of Commerce | National Oceanic and Atmospheric Administration | Fisheries Finance Program Account | 23,000 | SFFAS 2 |
| 80 | Department of Education | Department of Education | College Housing and Academic Facilities Loan, Downward Reestimates of Subsidies | (83,000) | SFFAS 2 |
| 81 | Department of Education | Department of Education | Federal Direct Student Loan Program, Downward Reestimates of Subsidies | (2,025,000) | SFFAS 2 |
| 82 | Department of Education | Department of Education | Federal Direct Student Loan Program, Negative Subsidies | (6,186,000) | SFFAS 2 |
| 83 | Department of Education | Department of Education | Federal Family Education Loan Program, Downward Reestimates of Subsidies | (4,656,000) | SFFAS 2 |
| 84 | Department of Education | Department of Education | Health Education Assistance Loans , Downward Reestimates of Subsidies | (19,000) | SFFAS 2 |
| 85 | Department of Education | Department of Education | Repayment of Loans , Capital Contributions, Higher Education Activities | (31,000) | SFFAS 2 |
| 86 | Department of Education | Department of Education | Student Financial Assistance Debt Collection | (10,000) | SFFAS 2 |
| 87 | Department of Education | Office of Federal Student Aid | Federal Direct Student Loan Program Account | 23,660,000 | SFFAS 2 |
| 88 | Department of Education | Office of Federal Student Aid | Federal Family Education Loan Liquidating Account | (355,000) | SFFAS 2 |
| 89 | Department of Education | Office of Federal Student Aid | Federal Family Education Loan Program Account | 1,362,000 | SFFAS 2 |
| 90 | Department of Education | Office of Federal Student Aid | Health Education Assistance Loans Liquidating Account | (7,000) | SFFAS 2 |
| 91 | Department of Education | Office of Federal Student Aid | Student Financial Assistance | 9,609,000 | SFFAS 2 |
| 92 | Department of Education | Office of Federal Student Aid | Student Financial Assistance Debt Collection | 3,000 | SFFAS 2 |
| 93 | Department of Education | Office of Postsecondary Education | College Housing and Academic Facilities Loans Liquidating Account | (13,000) | SFFAS 2 |
| 94 | Department of Education | Office of Postsecondary Education | College Housing and Academic Facilities Loans Program Account | 31,000 | SFFAS 2 |
| 95 | Department of Energy | Department of Energy | DOE ATM Direct Loans Downward Reestimate Account | (19,000) | SFFAS 2 |
| 96 | Department of Energy | Department of Energy | DOE Loan Guarantees Downward Reestimate Account | (131,000) | SFFAS 2 |
| 97 | Department of Energy | Energy Programs | Advanced Technology Vehicles Manufacturing Loan Program Account | 15,000 | SFFAS 2 |
| 98 | Department of Energy | Energy Programs | Title 17 Innovative Technology Loan Guarantee Program | 46,000 | SFFAS 2 |
| 99 | Department of Health and Human Services | Administration for Community Living | Aging and Disability Services Programs | 30,000 | SFFAS 2 |
| 100 | Department of Health and Human Services | Centers for Medicare and Medicaid Services | Pre-Existing Condition Insurance Plan Program | 13,000 | SFFAS 2 |
| 101 | Department of Health and Human Services | Department of Health and Human Services | Consumer Operated and Oriented Plan Direct Loan Program, Downward Reestimate of Subsidies | (6,000) | SFFAS 2 |
| 102 | Department of Health and Human Services | Department of Health and Human Services | Premiums Collected for Medicare Prescription Drug Account, FSMI | (3,815,000) | SFFAS 2 |
| 103 | Department of Health and Human Services | Department of Health and Human Services | Premiums Collected for the Aged, FSMI Fund | (56,997,000) | SFFAS 2 |
| 104 | Department of Health and Human Services | Department of Health and Human Services | Premiums Collected for the Disabled, FSMI Fund | (10,122,000) | SFFAS 2 |
| 105 | Department of Homeland Security | Department of Homeland Security | Disaster Assistance, Downward Reestimates | (22,000) | SFFAS 2 |

| | A | B | C | D | E |
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| 3 | Agency Name | Bureau Name | Account Name | Total | Type |
| 106 | Department of Homeland Security | Federal Emergency Management Agency | Disaster Assistance Direct Loan Program Account | 100,000 | SFFAS 2 |
| 107 | Department of Housing and Urban Development | Department of Housing and Urban Development | FHA-general and Special Risk, Downward Reestimates of Subsidies | (2,276,000) | SFFAS 2 |
| 108 | Department of Housing and Urban Development | Department of Housing and Urban Development | Indian Housing Loan Guarantees, Downward Reestimates of Subsidies | (21,000) | SFFAS 2 |
| 109 | Department of Housing and Urban Development | Department of Housing and Urban Development | Native Hawaiian Housing Loan Guarantees, Downward Reestimates of Subsidies | (1,000) | SFFAS 2 |
| 110 | Department of Housing and Urban Development | Government National Mortgage Association | Guarantees of Mortgage-backed Securities Capital Reserve Account | (2,977,000) | SFFAS 2 |
| 111 | Department of Housing and Urban Development | Government National Mortgage Association | Guarantees of Mortgage-backed Securities Loan Guarantee Program Account | 156,000 | SFFAS 2 |
| 112 | Department of Housing and Urban Development | Housing Programs | FHA-general and Special Risk Insurance Funds Liquidating Account | (161,000) | SFFAS 2 |
| 113 | Department of Housing and Urban Development | Housing Programs | FHA-general and Special Risk Program Account | 2,080,000 | SFFAS 2 |
| 114 | Department of Housing and Urban Development | Housing Programs | FHA-mutual Mortgage and Cooperative Housing Insurance Funds Liquidating Account | 6,000 | SFFAS 2 |
| 115 | Department of Housing and Urban Development | Housing Programs | FHA-mutual Mortgage Insurance Capital Reserve Account | (8,426,000) | SFFAS 2 |
| 116 | Department of Housing and Urban Development | Housing Programs | FHA-mutual Mortgage Insurance Program Account | 12,891,000 | SFFAS 2 |
| 117 | Department of Housing and Urban Development | Public and Indian Housing Programs | Indian Housing Loan Guarantee Fund Program Account | 11,000 | SFFAS 2 |
| 118 | Department of State | Department of State | Repatriation Loans , Downward Reestimate of Subsidies | (1,000) | SFFAS 2 |
| 119 | Department of the Interior | Bureau of Indian Affairs and Bureau of Indian Education | Indian Guaranteed Loan Program Account | 4,000 | SFFAS 2 |
| 120 | Department of the Interior | Bureau of Reclamation | Bureau of Reclamation Loan Liquidating Account | (1,000) | SFFAS 2 |
| 121 | Department of the Interior | Department of the Interior | Indian Direct Loan, Downward Reestimates of Subsidies | (2,000) | SFFAS 2 |
| 122 | Department of the Interior | Department of the Interior | Indian Loan Guarantee, Downward Reestimates of Subsidies | (29,000) | SFFAS 2 |
| 123 | Department of the Treasury | Departmental Offices | GSE Mortgage-Backed Securities Purchase Program Account | 177,000 | SFFAS 2 |
| 124 | Department of the Treasury | Departmental Offices | Small Business Lending Fund Program Account | 27,000 | SFFAS 2 |
| 125 | Department of the Treasury | Departmental Offices | State Small Business Credit Initiative | 217,000 | SFFAS 2 |
| 126 | Department of the Treasury | Federal Financing Bank | Federal Financing Bank | (340,000) | SFFAS 2 |
| 127 | Department of Transportation | Department of Transportation | Maritime (title XI) Loan Program, Downward Reestimates of Subsidies | (40,000) | SFFAS 2 |
| 128 | Department of Transportation | Department of Transportation | Transportation Infrastructure Finance and Innovation Program, Interest on Downward Reestimates | (174,000) | SFFAS 2 |
| 129 | Department of Transportation | Maritime Administration | Maritime Guaranteed Loan (title XI) Program Account | 2,000 | SFFAS 2 |
| 130 | Department of Veterans Affairs | Benefits Programs | Housing Liquidating Account | (14,000) | SFFAS 2 |
| 131 | Department of Veterans Affairs | Benefits Programs | Native American Veteran Housing Loan Program Account | 1,000 | SFFAS 2 |
| 132 | Department of Veterans Affairs | Department of Veterans Affairs | Housing Downward Reestimates | (268,000) | SFFAS 2 |
| 133 | Department of Veterans Affairs | Department of Veterans Affairs | Native American Veteran Housing Loans, Negative Subsidies | (1,000) | SFFAS 2 |
| 134 | Export-Import Bank of the United States | Export-Import Bank of the United States | Export-Import Bank Loans Program Account | 1,331,000 | SFFAS 2 |
| 135 | Farm Credit System Insurance Corporation | Farm Credit System Insurance Corporation | Farm Credit System Insurance Fund | (283,000) | SFFAS 2 |
| 136 | International Assistance Programs | Agency for International Development | Development Credit Authority Program Account, Downward Reestimates of Loan Guarantees | (17,000) | SFFAS 2 |
| 137 | International Assistance Programs | Agency for International Development | Downward Reestimates, MENA Loan Guarantee Program | (27,000) | SFFAS 2 |
| 138 | International Assistance Programs | Agency for International Development | Economic Assistance Loans Liquidating Account | (319,000) | SFFAS 2 |
| 139 | International Assistance Programs | Agency for International Development | Housing and Other Credit Guaranty Programs Liquidating Account | (7,000) | SFFAS 2 |
| 140 | International Assistance Programs | Agency for International Development | Loan Guarantees to Egypt Program Account | 53,000 | SFFAS 2 |
| 141 | International Assistance Programs | Agency for International Development | Loan Guarantees to Israel Program Account | 40,000 | SFFAS 2 |
| 142 | International Assistance Programs | Agency for International Development | Loan Guarantees to Israel, Downward Reestimates of Subsidies | (21,000) | SFFAS 2 |
| 143 | International Assistance Programs | Agency for International Development | MENA Loan Guarantee Program Account | 30,000 | SFFAS 2 |
| 144 | International Assistance Programs | Agency for International Development | Urban and Environmental Credit Program, Downward Reestimates of Subsidies | (8,000) | SFFAS 2 |
| 145 | International Assistance Programs | International Monetary Programs | Loans to the IMF Direct Loan Program Account | 143,000 | SFFAS 2 |
| 146 | International Assistance Programs | International Monetary Programs | United States Quota IMF Direct Loan Program Account | 63,000 | SFFAS 2 |
| 147 | International Assistance Programs | International Security Assistance | Foreign Military Loan Liquidating Account | (31,000) | SFFAS 2 |
| 148 | Small Business Administration | Small Business Administration | Business Loan Fund Liquidating Account | (7,000) | SFFAS 2 |
| 149 | Small Business Administration | Small Business Administration | Business Loan Program, Downward Reestimates of Subsidies | (1,833,000) | SFFAS 2 |
| 150 | Small Business Administration | Small Business Administration | Business Loans Program Account | 224,000 | SFFAS 2 |

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| 3 | Agency Name | Bureau Name | Account Name | Total | Type |
| 151 | Small Business Administration | Small Business Administration | Disaster Loan Fund Liquidating Account | (1,000) | SFFAS 2 |
| 152 | Small Business Administration | Small Business Administration | Disaster Loan Program, Downward Reestimates of Subsidies | (33,000) | SFFAS 2 |
| 153 | Small Business Administration | Small Business Administration | Disaster Loans Program Account | 35,000 | SFFAS 2 |
| 154 | EXCLUSION: 10.b - Programs that qualify as social insurance (SFFAS 17) | | | | |
| 155 | Department of Defense--Military Programs | Department of Defense--Military Programs | Family Housing Improvement Fund, Downward Reestimates of Subsidies | (74,000) | SFFAS 17 |
| 156 | Department of Health and Human Services | Centers for Medicare and Medicaid Services | Center for Medicare and Medicaid Innovation | 971,000 | SFFAS 17 |
| 157 | Department of Health and Human Services | Centers for Medicare and Medicaid Services | Consumer Operated and Oriented Plan Program Account | 212,000 | SFFAS 17 |
| 158 | Department of Health and Human Services | Centers for Medicare and Medicaid Services | Consumer Operated and Oriented Plan Program Contingency Fund | 138,000 | SFFAS 17 |
| 159 | Department of Health and Human Services | Centers for Medicare and Medicaid Services | Federal Hospital Insurance Trust Fund | 278,467,000 | SFFAS 17 |
| 160 | Department of Health and Human Services | Centers for Medicare and Medicaid Services | Federal Supplementary Medical Insurance Trust Fund | 278,928,000 | SFFAS 17 |
| 161 | Department of Health and Human Services | Centers for Medicare and Medicaid Services | FHI Trust Fund, Payment from the General Fund for Health Care Fraud and Abuse Control Account | (129,000) | SFFAS 17 |
| 162 | Department of Health and Human Services | Centers for Medicare and Medicaid Services | FHI Trust Fund, Payments from the General Fund (uninsured and Program Management) | (900,000) | SFFAS 17 |
| 163 | Department of Health and Human Services | Centers for Medicare and Medicaid Services | FHI Trust Fund, Taxation on OASDI Benefits | (20,208,000) | SFFAS 17 |
| 164 | Department of Health and Human Services | Centers for Medicare and Medicaid Services | FHI Trust Fund, Transfers from General Fund (asset Forfeitures) | (15,000) | SFFAS 17 |
| 165 | Department of Health and Human Services | Centers for Medicare and Medicaid Services | FHI Trust Fund, Transfers from General Fund (civil Monetary Penalties) | (46,000) | SFFAS 17 |
| 166 | Department of Health and Human Services | Centers for Medicare and Medicaid Services | FHI Trust Fund, Transfers from General Fund (criminal Fines) | (57,000) | SFFAS 17 |
| 167 | Department of Health and Human Services | Centers for Medicare and Medicaid Services | Medicare Health Information Technology Incentive Payments, Recovery Act | (98,000) | SFFAS 17 |
| 168 | Department of Health and Human Services | Centers for Medicare and Medicaid Services | Medicare Prescription Drug Account, Federal Supplementary Insurance Trust Fund | 75,466,000 | SFFAS 17 |
| 169 | Department of Health and Human Services | Centers for Medicare and Medicaid Services | Payments to Health Care Trust Funds | 284,814,000 | SFFAS 17 |
| 170 | Department of Health and Human Services | Centers for Medicare and Medicaid Services | Program Management | 5,000 | SFFAS 17 |
| 171 | Department of Health and Human Services | Centers for Medicare and Medicaid Services | Risk Adjustment Program Payments | 1,759,000 | SFFAS 17 |
| 172 | Department of Health and Human Services | Centers for Medicare and Medicaid Services | Transitional Reinsurance Program 2014-2016 | 7,308,000 | SFFAS 17 |
| 173 | Department of Health and Human Services | Department of Health and Human Services | Affordable Care Act Medicare Shared Savings Models (HI) | (7,000) | SFFAS 17 |
| 174 | Department of Health and Human Services | Department of Health and Human Services | Affordable Care Act Medicare Shared Savings Models, SMI | (6,000) | SFFAS 17 |
| 175 | Department of Health and Human Services | Department of Health and Human Services | Basic Premium, Medicare Advantage, FSMI Trust Fund | (358,000) | SFFAS 17 |
| 176 | Department of Health and Human Services | Department of Health and Human Services | FHI Trust Fund, Basic Premium, Medicare Advantage | (321,000) | SFFAS 17 |
| 177 | Department of Health and Human Services | Department of Health and Human Services | FHI Trust Fund, Medicare Refunds | (4,852,000) | SFFAS 17 |
| 178 | Department of Health and Human Services | Department of Health and Human Services | FHI Trust Fund, Premiums Collected for Uninsured Individuals not Otherwise Eligible | (3,277,000) | SFFAS 17 |
| 179 | Department of Health and Human Services | Department of Health and Human Services | Medicare Refunds, SMI | (5,666,000) | SFFAS 17 |
| 180 | Department of Health and Human Services | Department of Health and Human Services | Payments from States, Medicare Prescription Drug Account, FSMI | (8,797,000) | SFFAS 17 |
| 181 | Department of Health and Human Services | Program Support Center | Retirement Pay and Medical Benefits for Commissioned Officers | 559,000 | SFFAS 17 |
| 182 | Department of Homeland Security | United States Coast Guard | Retired Pay | 1,546,000 | SFFAS 17 |
| 183 | Department of Labor | Employment and Training Administration | Federal Additional Unemployment Compensation Program, Recovery | (12,000) | SFFAS 17 |
| 184 | Department of Labor | Employment and Training Administration | Federal Unemployment Benefits and Allowances | 482,000 | SFFAS 17 |
| 185 | Department of Labor | Employment and Training Administration | Payments to the Unemployment Trust Fund | 12,000 | SFFAS 17 |
| 186 | Department of Labor | Employment and Training Administration | State Unemployment Insurance and Employment Service Operations | (309,000) | SFFAS 17 |
| 187 | Department of Labor | Employment and Training Administration | Unemployment Trust Fund | 32,366,000 | SFFAS 17 |
| 188 | Department of Labor | Office of Workers' Compensation Programs | Administrative Expenses, Energy Employees Occupational Illness Compensation Fund | 117,000 | SFFAS 17 |
| 189 | Department of Labor | Office of Workers' Compensation Programs | Black Lung Disability Trust Fund | 321,000 | SFFAS 17 |
| 190 | Department of the Treasury | Department of the Treasury | Charges for Administrative Expenses of Social Security Act As Amended | (720,000) | SFFAS 17 |
| 191 | Department of Transportation | Department of Transportation | Downward Reestimates, Railroad Rehabilitation and Improvement Program | (58,000) | SFFAS 17 |
| 192 | Export-Import Bank of the United States | Export-Import Bank of the United States | Export-Import Bank Loans, Downward Reestimates of Subsidies | (853,000) | SFFAS 17 |
| 193 | Railroad Retirement Board | Railroad Retirement Board | Advances from the General Fund for Financial Interchange Interest, Social Security Equivalent Benefit Account | (5,000) | SFFAS 17 |
| 194 | Railroad Retirement Board | Railroad Retirement Board | Federal Payments to the Railroad Retirement Accounts | 723,000 | SFFAS 17 |
| 195 | Railroad Retirement Board | Railroad Retirement Board | Payment from the National Railroad Retirement Investment Trust, Rail Industry Pension Fund | (1,191,000) | SFFAS 17 |
| 196 | Railroad Retirement Board | Railroad Retirement Board | Rail Industry Pension Fund | 4,940,000 | SFFAS 17 |
| 197 | Railroad Retirement Board | Railroad Retirement Board | Railroad Social Security Equivalent Benefit Account | 7,302,000 | SFFAS 17 |
| 198 | Railroad Retirement Board | Railroad Retirement Board | Railroad Social Security Equivalent Benefit Account, General Fund Payment for Payroll Tax Holiday (PL 111-312) | (1,000) | SFFAS 17 |
| 199 | Railroad Retirement Board | Railroad Retirement Board | Railroad Social Security Equivalent Benefit Account, Income Tax Credits | (293,000) | SFFAS 17 |
| 200 | Railroad Retirement Board | Railroad Retirement Board | Railroad Social Security Equivalent Benefit Account, Receipts from Federal Disability Insurance Trust Fund | (419,000) | SFFAS 17 |

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| 3 | Agency Name | Bureau Name | Account Name | Total | Type |
| 201 | Railroad Retirement Board | Railroad Retirement Board | Railroad Social Security Equivalent Benefit Account, Receipts from Federal Old-age Survivors Ins. Trust Fund | (4,258,000) | SFFAS 17 |
| 202 | Railroad Retirement Board | Railroad Retirement Board | Railroad Unemployment Insurance Trust Fund | 82,000 | SFFAS 17 |
| 203 | Social Security Administration | Social Security Administration | Recovery of Beneficiary Overpayments from SSI Program | (2,465,000) | SFFAS 17 |
| 204 | Social Security Administration | Social Security Administration | Supplemental Security Income Program | 54,741,000 | SFFAS 17 |
| 205 | EXCLUSION: 10.e - Programs that assume the risk of loss arising from federal government operations | | | | |
| 206 | Department of the Treasury | Fiscal Service | Claims, Judgments, and Relief Acts | 3,034,000 | Claims |
| 207 | EXCLUSION: 10.h - Worker's or occupational illness compensation programs that compensate ... | | | | |
| 208 | Department of Labor | Department of Labor | Deposits by Federal Agencies to the Federal Employees Compensation Account (FECA), Unemployment Trust Fund | (775,000) | Self Insurance |
| 209 | Department of Labor | Office of Workers' Compensation Programs | Energy Employees Occupational Illness Compensation Fund | 1,010,000 | Self Insurance |
| 210 | Department of Labor | Office of Workers' Compensation Programs | Special Benefits | 237,000 | Self Insurance |
| 211 | Department of Labor | Office of Workers' Compensation Programs | Special Benefits for Disabled Coal Miners | 116,000 | Self Insurance |
| 212 | Department of Labor | Office of Workers' Compensation Programs | Special Workers' Compensation Expenses | 125,000 | Self Insurance |
| 213 | Social Security Administration | Social Security Administration | Special Benefits for Certain World War II Veterans | 3,000 | Self Insurance |
| 214 | Benefits | | | | |
| 215 | Department of Defense--Military Programs | Department of Defense--Military Programs | Deposits for Survivor Annuity Benefits | (20,000) | Benefits |
| 216 | Department of Defense--Military Programs | Family Housing | Department of Defense Family Housing Improvement Fund | 13,000 | Benefits |
| 217 | Department of Health and Human Services | Centers for Medicare and Medicaid Services | Early Retiree Reinsurance Program - [part of ACA to provide financial assistance to emp-based health plans] | (11,000) | Benefits |
| 218 | Department of Health and Human Services | Centers for Medicare and Medicaid Services | Federal Contribution for Admin. Contribution for Admin. Costs, Prescription Drug Account, FSMI | (439,000) | Benefits |
| 219 | Department of Health and Human Services | Centers for Medicare and Medicaid Services | Federal Contributions for Benefits, Prescription Drug Account, SMI | (67,210,000) | Benefits |
| 220 | Department of Health and Human Services | Centers for Medicare and Medicaid Services | Federal Contributions, FSMI Fund | (195,835,000) | Benefits |
| 221 | Department of Homeland Security | United States Secret Service | Contribution for Annuity Benefits, United States Secret Service | 228,000 | Benefits |
| 222 | Department of the Treasury | Department of the Treasury | Reimbursement from Federal Agencies for Payments Made As a Result of Discriminatory Conduct | (18,000) | Benefits |
| 223 | Department of the Treasury | Fiscal Service | Reimbursements to Federal Reserve Banks | 114,000 | Benefits |
| 224 | Department of Veterans Affairs | Benefits Programs | Burial benefits | 210,000 | Benefits |
| 225 | Department of Veterans Affairs | Benefits Programs | Readjustment Benefits | 13,235,000 | Benefits |
| 226 | Department of Veterans Affairs | Veterans Health Administration | Medical Facilities | 60,000 | Benefits |
| 227 | Department of Veterans Affairs | Veterans Health Administration | Medical Services | 596,000 | Benefits |
| 228 | Federal Retirement Thrift Investment Board | Federal Retirement Thrift Investment Board | Reimbursement for Program Expenses, Federal Retirement Thrift Investment Board | (207,000) | Benefits |
| 229 | Office of Personnel Management | Office of Personnel Management | Flexible Benefits Plan Reserve | 10,000 | Benefits |
| 230 | Office of Personnel Management | Office of Personnel Management | Government Payment for Annuitants, Employees Health Benefits | 11,632,000 | Benefits |
| 231 | Railroad Retirement Board | Railroad Retirement Board | Dual Benefits Payments Account | 2,000 | Railroad |
| 232 | United Mine Workers of America Benefit Funds | United Mine Workers of America Benefit Funds | United Mine Workers of America 1992 Benefit Plan | 55,000 | Benefits |
| 233 | United Mine Workers of America Benefit Funds | United Mine Workers of America Benefit Funds | United Mine Workers of America 1993 Benefit Plan | 60,000 | Benefits |
| 234 | Bonds | | | | |
| 235 | Department of the Treasury | Internal Revenue Service | Build America Bond Payments, Recovery Act | 3,499,000 | Bonds |
| 236 | Department of the Treasury | Internal Revenue Service | Payment to Issuer of New Clean Renewable Energy Bonds | 29,000 | Bonds |
| 237 | Department of the Treasury | Internal Revenue Service | Payment to Issuer of Qualified Energy Conservation Bonds | 34,000 | Bonds |
| 238 | Department of the Treasury | Internal Revenue Service | Payment to Issuer of Qualified Zone Academy Bonds | 52,000 | Bonds |
| 239 | Department of the Treasury | Internal Revenue Service | Payment to Issuer of Qualified School Construction Bonds | 643,000 | Bonds |
| 240 | Collections | | | | |
| 241 | Corps of Engineers--Civil Works | Corps of Engineers--Civil Works | Contributions, Rivers and Harbors, Other Than Port and Harbor User Fees | (607,000) | Collections |
| 242 | Corps of Engineers--Civil Works | Corps of Engineers--Civil Works | Special Recreation Use Fees, Corps of Engineers | (44,000) | Collections |
| 243 | Corps of Engineers--Civil Works | Corps of Engineers--Civil Works | User Fees, Fund for Non-Federal Use of Disposal Facilities | (5,000) | Collections |
| 244 | Department of Agriculture | Department of Agriculture | Charges, User Fees, and Natural Resource Utilization, Land between the Lakes, Forest Service | (4,000) | Collections |
| 245 | Department of Agriculture | Department of Agriculture | Deposits of Fees, Inspection and Grading of Farm Products, AMS | (153,000) | Collections |
| 246 | Department of Agriculture | Department of Agriculture | Deposits of Fees, Inspection and Grading of Farm Products, Food Safety and Quality Service | (14,000) | Collections |
| 247 | Department of Agriculture | Department of Agriculture | National Grasslands | (122,000) | Collections |
| 248 | Department of Agriculture | Department of Agriculture | Recreational Fee Demonstration Program, Forest Service | (79,000) | Collections |
| 249 | Department of Defense--Military Programs | Department of Defense--Military Programs | Collections, Contributions to the Cooperative Threat Reduction Program | (1,000) | Collections |
| 250 | Department of Energy | Department of Energy | Repayments on Miscellaneous Recoverable Costs, not Otherwise Classified | (38,000) | Collections |
| 251 | Department of Homeland Security | Department of Homeland Security | Fees, APEC Business Travel Card | (1,000) | Collections |
| 252 | Department of Homeland Security | Department of Homeland Security | Fees, Aviation Security Capital Fund | (250,000) | Collections |
| 253 | Department of Homeland Security | Department of Homeland Security | Fees, Customs and Border Protection Services at User Fee Facilities | (8,000) | Collections |
| 254 | Department of Homeland Security | Department of Homeland Security | H-1B Nonimmigrant Petitioner Account (fees) | (352,000) | Collections |
| 255 | Department of Homeland Security | Department of Homeland Security | Immigrant Enforcement Account (fees) | (1,000) | Collections |
| 256 | Department of Homeland Security | Department of Homeland Security | Immigration Examination Fee | (3,057,000) | Collections |
| 257 | Department of Homeland Security | Department of Homeland Security | Immigration User Fee | (815,000) | Collections |

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| 3 | Agency Name | Bureau Name | Account Name | Total | Type |
| 258 | Department of Homeland Security | Department of Homeland Security | Land Border Inspection Fee | (44,000) | Colletions |
| 259 | Department of Homeland Security | Department of Homeland Security | Marine Safety Fees | (18,000) | Colletions |
| 260 | Department of Homeland Security | Department of Homeland Security | Student and Exchange Visitor Fee | (152,000) | Colletions |
| 261 | Department of Homeland Security | Department of Homeland Security | Tonnage Duty Increases | (23,000) | Colletions |
| 262 | Department of Homeland Security | Department of Homeland Security | US Customs User Fees Account, Merchandise Processing | (2,375,000) | Colletions |
| 263 | Department of Justice | Department of Justice | Diversion Control Fee Account, DEA | (374,000) | Colletions |
| 264 | Department of Justice | Drug Enforcement Administration | Diversion Control Fee Account | 318,000 | Colletions |
| 265 | Department of the Interior | Department of the Interior | Grazing Fees for Range Improvements, Taylor Grazing Act, As Amended | (7,000) | Colletions |
| 266 | Department of the Interior | Department of the Interior | Miscellaneous Fees, Glacier Bay National Park Resource Protection | (3,000) | Colletions |
| 267 | Department of the Interior | Department of the Interior | Natural Resources Damages from Legal Actions | (247,000) | Colletions |
| 268 | Department of the Interior | Department of the Interior | Park Concessions Franchise Fees | (92,000) | Colletions |
| 269 | Department of the Interior | Department of the Interior | Receipts from Grazing Fees, Federal Share | (4,000) | Colletions |
| 270 | Department of the Interior | Department of the Interior | Recreation Enhancement Fee Program | (1,000) | Colletions |
| 271 | Department of the Interior | Department of the Interior | Recreation Enhancement Fee, BLM | (21,000) | Colletions |
| 272 | Department of the Interior | Department of the Interior | Recreation Enhancement Fee, Fish and Wildlife Service | (6,000) | Colletions |
| 273 | Department of the Interior | Department of the Interior | Recreation Enhancement Fee, National Park System | (230,000) | Colletions |
| 274 | Department of the Interior | Department of the Interior | User Fees for Filming and Photography on Public Lands | (2,000) | Colletions |
| 275 | Department of the Interior | National Indian Gaming Commission | National Indian Gaming Commission, Gaming Activity Fees | 12,000 | Colletions |
| 276 | Department of the Interior | United States Fish and Wildlife Service | Recreation Enhancement Fee Program, FWS | 4,000 | Colletions |
| 277 | Department of the Treasury | Alcohol and Tobacco Tax and Trade Bureau | Internal Revenue Collections for Puerto Rico | 343,000 | Colletions |
| 278 | Department of the Treasury | Department of the Treasury | General User Fees, IRS Miscellaneous Retained Fees | (140,000) | Colletions |
| 279 | Department of the Treasury | Department of the Treasury | GSE Fees Pursuant to P.L. 112-78 Sec. 401 | (2,363,000) | Colletions |
| 280 | Department of the Treasury | Department of the Treasury | New Installment Agreements, IRS Miscellaneous Retained Fees | (154,000) | Colletions |
| 281 | Department of the Treasury | Department of the Treasury | Photocopying and Historical Conservation Easement Fees, IRS Miscellaneous Retained Fees | (5,000) | Colletions |
| 282 | Department of the Treasury | Department of the Treasury | Restructured Installment Agreements, IRS Miscellaneous Retained Fees | (48,000) | Colletions |
| 283 | Department of the Treasury | Department of the Treasury | Underpayment and Fraud Collection | (71,000) | Colletions |
| 284 | Department of the Treasury | Fiscal Service | Continued Dumping and Subsidy Offset | 91,000 | Colletions |
| 285 | Department of the Treasury | Internal Revenue Service | IRS Miscellaneous Retained Fees | 5,000 | Colletions |
| 286 | Department of Transportation | Department of Transportation | Hazardous Materials Transportation Registration, Filing, and Permit Fees, Emergency Preparedness Grants | (28,000) | Colletions |
| 287 | Department of Transportation | Federal Aviation Administration | Aviation User Fees | 17,000 | Colletions |
| 288 | Environmental Protection Agency | Environmental Protection Agency | Environmental Services (fees or fines) | (28,000) | Colletions |
| 289 | Federal Communications Commission | Federal Communications Commission | Fees for Services | (19,000) | Colletions |
| 290 | Federal Financial Institutions Examination Council | Federal Financial Institutions Examination Council Appraisal Subcommittee | Registry Fees | 4,000 | Colletions |
| 291 | Judicial Branch | Courts of Appeals, District Courts, and Other Judicial Services | Judiciary Filing Fees | 143,000 | Colletions |
| 292 | Social Security Administration | Social Security Administration | Receipts from SSI Administrative Fee | (93,000) | Colletions |
| 293 | Social Security Administration | Social Security Administration | SSI, Attorney Fees | (8,000) | Colletions |
| 294 | Contributions | | | | |
| 295 | Department of Defense--Military Programs | Department of Defense--Military Programs | Contributions for Burdensharing and Other Cooperative Activities (Japan) | (221,000) | Contributions |
| 296 | Department of Defense--Military Programs | Department of Defense--Military Programs | Contributions for Burdensharing and Other Cooperative Activities (Kuwait) | (172,000) | Contributions |
| 297 | Department of Defense--Military Programs | Department of Defense--Military Programs | Contributions for Burdensharing and Other Cooperative Activities (So. Korea) | (349,000) | Contributions |
| 298 | Department of Education | Department of Education | Contributions | (2,000) | Contributions |
| 299 | Department of State | Administration of Foreign Affairs | Federal Contributions, Foreign Service Retirement and Disability Fund | (283,000) | Contributions |
| 300 | Department of State | Administration of Foreign Affairs | Foreign Service National Defined Contributions Retirement Fund | 15,000 | Contributions |
| 301 | Department of the Interior | Department of the Interior | Contributions and Deposits, BLM | (22,000) | Contributions |
| 302 | Department of Veterans Affairs | Department of Veterans Affairs | Contributions from Military Personnel, Veteran's Educational Assistance Act of 1984 | (145,000) | Contributions |
| 303 | District of Columbia | District of Columbia General and Special Payments | Federal Contribution, DC Federal Pension Fund | (488,000) | Contributions |
| 304 | Legislative Branch | Library of Congress | Contributions, Library of Congress Gift Fund | (4,000) | Contributions |
| 305 | Legislative Branch | Library of Congress | Contributions, Library of Congress Permanent Loan Account | (3,000) | Contributions |
| 306 | Other Defense Civil Programs | American Battle Monuments Commission | Contributions | 2,000 | Contributions |
| 307 | Other Defense Civil Programs | American Battle Monuments Commission | Contributions, American Battle Monuments Commission | (1,000) | Contributions |
| 308 | Other Defense Civil Programs | Military Retirement | Federal Contributions, Military Retirement Fund | (75,562,000) | Contributions |
| 309 | Other Defense Civil Programs | Retiree Health Care | Federal Contributions, DoD Medicare-Eligible Retiree Health Care Fund | (4,005,000) | Contributions |
| 310 | Fraud Prevention | | | | |
| 311 | Department of Health and Human Services | Centers for Medicare and Medicaid Services | Health Care Fraud and Abuse Control Account | 1,256,000 | Fraud Prevention |
| 312 | Department of Homeland Security | Department of Homeland Security | H-1B and L Fraud Prevention and Detection Account | (143,000) | Fraud Prevention |
| 313 | Department of Labor | Wage and Hour Division | H-1 B and L Fraud Prevention and Detection | 54,000 | Fraud Prevention |
| 314 | Department of State | Administration of Foreign Affairs | H&L Fraud Prevention and Detection Fee | 45,000 | Fraud Prevention |
| 315 | Funds, Trust Funds, Special Funds | | | | |
| 316 | Bureau of Consumer Financial Protection | Bureau of Consumer Financial Protection | Bureau of Consumer Financial Protection Fund | 483,000 | Fund |
| 317 | Bureau of Consumer Financial Protection | Bureau of Consumer Financial Protection | Consumer Financial Civil Penalty Fund | 24,000 | Fund |
| 318 | Central Intelligence Agency | Central Intelligence Agency | Central Intelligence Agency Retirement and Disability System Fund | 514,000 | Fund |
| 319 | Commodity Futures Trading Commission | Commodity Futures Trading Commission | Customer Protection Fund | 6,000 | Fund |
| 320 | Corporation for Travel Promotion | Corporation for Travel Promotion | Travel Promotion Fund | 105,000 | Fund |
| 321 | Corps of Engineers--Civil Works | Corps of Engineers--Civil Works | Coastal Wetlands Restoration Trust Fund | 58,000 | Trust Fund |
| 322 | Corps of Engineers--Civil Works | Corps of Engineers--Civil Works | Revolving fund | (31,000) | Fund |
| 323 | Corps of Engineers--Civil Works | Corps of Engineers--Civil Works | Rivers and Harbors Contributed Funds | 440,000 | Fund |

| | A | B | C | D | E |
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| 3 | Agency Name | Bureau Name | Account Name | Total | Type |
| 324 | Corps of Engineers--Civil Works | Corps of Engineers--Civil Works | South Dakota Terrestrial Wildlife Habitat Restoration Trust Fund | 5,000 | Trust Fund |
| 325 | Council of the Inspectors General on Integrity and Efficiency | Council of the Inspectors General on Integrity and Efficiency | Inspectors General Council Fund | (1,000) | Fund |
| 326 | Department of Agriculture | Agricultural Marketing Service | Perishable Agricultural Commodities Act Fund | 9,000 | Fund |
| 327 | Department of Agriculture | Agricultural Research Service | Miscellaneous Contributed Funds | 30,000 | funds |
| 328 | Department of Agriculture | Animal and Plant Health Inspection Service | Miscellaneous Trust Funds | 11,000 | Trust Fund |
| 329 | Department of Agriculture | Department of Agriculture | Deposits of Miscellaneous Contributed Funds, APHIS | (8,000) | Funds |
| 330 | Department of Agriculture | Department of Agriculture | Deposits of Miscellaneous Contributed Funds, Science and Education Administration | (30,000) | Funds |
| 331 | Department of Agriculture | Department of Agriculture | Foreign Service National Separation Liability Trust Fund, APHIS | (1,000) | Trust Fund |
| 332 | Department of Agriculture | Department of Agriculture | Forest Service Cooperative Fund | (78,000) | Fund |
| 333 | Department of Agriculture | Department of Agriculture | Funds Retained, Stewardship Contracting Product Sales | (14,000) | Fund |
| 334 | Department of Agriculture | Department of Agriculture | Miscellaneous Collections, Valles Caldera Fund | (1,000) | Fund |
| 335 | Department of Agriculture | Department of Agriculture | Miscellaneous Special Funds, Forest Service | (192,000) | Funds |
| 336 | Department of Agriculture | Department of Agriculture | National Forest Fund | (36,000) | Fund |
| 337 | Department of Agriculture | Department of Agriculture | National forests fund | (70,000) | Fund |
| 338 | Department of Agriculture | Department of Agriculture | National forests fund, payments to states | (83,000) | Fund |
| 339 | Department of Agriculture | Department of Agriculture | National forests fund, Roads and trails for States | 35,000 | Fund |
| 340 | Department of Agriculture | Department of Agriculture | Payments from General Fund, Wool Research, Development, and Promotion Trust Fund | (2,000) | Trust Fund |
| 341 | Department of Agriculture | Department of Agriculture | Timber Sales Pipeline Restoration Fund | (8,000) | Fund |
| 342 | Department of Agriculture | Farm Service Agency | Agricultural Disaster Relief Fund | 1,000 | Fund |
| 343 | Department of Agriculture | Farm Service Agency | Agriculture Wool Apparel Manufacturers Trust Fund | 29,000 | Trust Fund |
| 344 | Department of Agriculture | Farm Service Agency | Pima Agriculture Cotton Trust Fund | 15,000 | Fund |
| 345 | Department of Agriculture | Farm Service Agency | Tobacco Trust Fund | 261,000 | Trust Fund |
| 346 | Department of Agriculture | Forest Service | Forest Service Trust Funds | 296,000 | Trust Fund |
| 347 | Department of Agriculture | Natural Resources Conservation Service | Miscellaneous Contributed Funds | 1,000 | Fund |
| 348 | Department of Agriculture | Rural Business Cooperative Service | Intermediary Relending Program Fund Account | 3,000 | Fund |
| 349 | Department of Commerce | Department of Commerce | Fisheries Enforcement Asset Forfeiture Fund, Deposits (PDF Account) | (4,000) | Fund |
| 350 | Department of Commerce | Economic Development Administration | Economic Development Revolving Fund Liquidating Account | (2,000) | Fund |
| 351 | Department of Commerce | National Institute of Standards and Technology | Wireless Innovation (WIN) Fund | (93,000) | Fund |
| 352 | Department of Commerce | National Oceanic and Atmospheric Administration | Damage Assessment and Restoration Revolving Fund | (11,000) | Fund |
| 353 | Department of Commerce | National Oceanic and Atmospheric Administration | Environmental Improvement and Restoration Fund | 8,000 | Fund |
| 354 | Department of Commerce | National Oceanic and Atmospheric Administration | Fisheries Enforcement Asset Forfeiture Fund | 2,000 | Fund |
| 355 | Department of Commerce | National Oceanic and Atmospheric Administration | Limited Access System Administration Fund | 8,000 | Fund |
| 356 | Department of Commerce | National Oceanic and Atmospheric Administration | North Pacific Fishery Observer Fund | 4,000 | Fund |
| 357 | Department of Commerce | National Telecommunications and Information Administration | Digital Television Transition and Public Safety Fund | 6,000 | Fund |
| 358 | Department of Commerce | National Telecommunications and Information Administration | Network Construction Fund | (6,357,000) | Fund |
| 359 | Department of Commerce | National Telecommunications and Information Administration | Public Safety Trust Fund | 6,647,000 | Trust Fund |
| 360 | Department of Commerce | National Telecommunications and Information Administration | State and Local Implementation Fund | (111,000) | Fund |
| 361 | Department of Defense--Military Programs | Department of Defense--Military Programs | Deposits, Other DOD Trust Funds | (75,000) | Funds |
| 362 | Department of Defense--Military Programs | Department of Defense--Military Programs | Foreign National Employees Separation Pay Trust Fund | (16,000) | Trust Fund |
| 363 | Department of Defense--Military Programs | Department of Defense--Military Programs | General Fund Proprietary Receipts, not Otherwise Classified, Air Force | (103,000) | Fund |
| 364 | Department of Defense--Military Programs | Department of Defense--Military Programs | General Fund Proprietary Receipts, not Otherwise Classified, Army | (739,000) | Fund |
| 365 | Department of Defense--Military Programs | Department of Defense--Military Programs | General Fund Proprietary Receipts, not Otherwise Classified, Defense Agencies | (141,000) | Fund |
| 366 | Department of Defense--Military Programs | Department of Defense--Military Programs | General Fund Proprietary Receipts, not Otherwise Classified, Navy | (131,000) | Fund |
| 367 | Department of Defense--Military Programs | Department of Defense--Military Programs | Profits from Sale of Ships' Shores, Other DOD Trust Funds | (12,000) | Trust Fund |
| 368 | Department of Defense--Military Programs | Military Personnel | Concurrent Receipt Accrual Payments to the Military Retirement Fund | 6,197,000 | Fund |
| 369 | Department of Defense--Military Programs | Operation and Maintenance | Miscellaneous Special Funds | 1,000 | Fund |
| 370 | Department of Defense--Military Programs | Revolving and Management Funds | Buildings Maintenance Fund | (26,000) | Fund |
| 371 | Department of Defense--Military Programs | Revolving and Management Funds | National Defense Stockpile Transaction Fund | 12,000 | Fund |
| 372 | Department of Defense--Military Programs | Revolving and Management Funds | Pentagon Reservation Maintenance Revolving Fund | 15,000 | Fund |
| 373 | Department of Defense--Military Programs | Trust Funds | Foreign National Employees Separation Pay | 57,000 | Trust Fund |
| 374 | Department of Defense--Military Programs | Trust Funds | Host Nation Support Fund for Relocation | 118,000 | Fund |
| 375 | Department of Defense--Military Programs | Trust Funds | Other DOD Trust Funds | 76,000 | Trust Fund |
| 376 | Department of Defense--Military Programs | Trust Funds | Voluntary Separation Incentive Fund | 91,000 | Fund |
| 377 | Department of Education | Office of Federal Student Aid | Federal Student Loan Reserve Fund | (91,000) | Fund |
| 378 | Department of Energy | Department of Energy | Reclamation Fund, All Other, Sale of Electric Energy, Bonneville Power Administration | (123,000) | Fund |
| 379 | Department of Energy | Department of Energy | Reclamation Fund, All Other, Sale of Power and Other Utilities (WAPA) | (232,000) | Fund |
| 380 | Department of Energy | Energy Programs | SPR Petroleum Account | 261,000 | Fund |
| 381 | Department of Energy | Energy Programs | Ultra-deepwater and Unconventional Natural Gas and Other Petroleum Research Fund | 49,000 | Fund |
| 382 | Department of Energy | Power Marketing Administration | Bonneville Power Administration Fund | 383,000 | Fund |
| 383 | Department of Health and Human Services | Administration for Children and Families | Contingency Fund | 730,000 | Fund |
| 384 | Department of Health and Human Services | Centers for Disease Control and Prevention | World Trade Center Health Program Fund | 238,000 | Fund |
| 385 | Department of Health and Human Services | Centers for Medicare and Medicaid Services | Federal Hospital Insurance Trust Fund | 278,467,000 | Trust Fund |
| 386 | Department of Health and Human Services | Centers for Medicare and Medicaid Services | Federal Supplementary Medical Insurance Trust Fund | 278,928,000 | Trust Fund |

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| 3 | Agency Name | Bureau Name | Account Name | Total | Type |
| 387 | Department of Health and Human Services | Centers for Medicare and Medicaid Services | Miscellaneous Federal Payments, Federal Supplementary Medical Insurance Trust Fund | (1,000) | Fund |
| 388 | Department of Health and Human Services | Department of Health and Human Services | Contributions, N.I.H., Conditional Gift Fund | (47,000) | Gift Fund |
| 389 | Department of Health and Human Services | Department of Health and Human Services | Contributions, N.I.H., Unconditional Gift Fund | (4,000) | Gift Fund |
| 390 | Department of Health and Human Services | Department of Health and Human Services | Land and Water Conservation Fund, Surplus Property Sales | 1,000 | Fund |
| 391 | Department of Health and Human Services | Department of Health and Human Services | Transfers from Presidential Election Campaign Fund | (1,000) | Fund |
| 392 | Department of Health and Human Services | Departmental Management | Health Insurance Reform Implementation Fund | 76,000 | Fund |
| 393 | Department of Health and Human Services | Departmental Management | Pregnancy Assistance Fund | 24,000 | Fund |
| 394 | Department of Health and Human Services | Departmental Management | Transfers from the Patient-Centered Outcomes Research Trust Fund | (52,000) | Fund |
| 395 | Department of Health and Human Services | Food and Drug Administration | Revolving Fund for Certification and Other Services | 1,000 | Fund |
| 396 | Department of Health and Human Services | Program Support Center | Miscellaneous Trust Funds | 113,000 | Trust Fund |
| 397 | Department of Homeland Security | Department of Homeland Security | Breached Bond Penalties Greater Than \$8M, Breached Bond Detention Fund | (54,000) | Fund |
| 398 | Department of Homeland Security | Department of Homeland Security | Customs Conveyance, Passenger, and Other Fees | (722,000) | Fund |
| 399 | Department of Homeland Security | Department of Homeland Security | General Gift Fund | (2,000) | Fund |
| 400 | Department of Homeland Security | Department of Homeland Security | Passenger Security Fees Returned to the General Fund | (1,190,000) | Fund |
| 401 | Department of Homeland Security | United States Coast Guard | General Gift Fund | 3,000 | Fund |
| 402 | Department of Housing and Urban Development | Department of Housing and Urban Development | Undistributed Intragovernmental Payments | (11,000) | Fund |
| 403 | Department of Housing and Urban Development | Housing Programs | Emergency Homeowners' Relief Fund | 4,000 | Fund |
| 404 | Department of Housing and Urban Development | Housing Programs | Housing for the Elderly or Handicapped Fund Liquidating Account | (501,000) | Fund |
| 405 | Department of Housing and Urban Development | Public and Indian Housing Programs | Public Housing Capital Fund | 1,000 | Fund |
| 406 | Department of Justice | Federal Prison System | Commissary Funds, Federal Prisons (trust Revolving Fund) | 4,000 | Trust Fund |
| 407 | Department of Justice | Legal Activities and U.S. Marshals | Assets Forfeiture Fund | 2,394,000 | Fund |
| 408 | Department of Justice | Legal Activities and U.S. Marshals | September 11th Victim Compensation (general Fund) | 121,000 | Fund |
| 409 | Department of Justice | Office of Justice Programs | Crime Victims Fund | 702,000 | Fund |
| 410 | Department of Justice | Radiation Exposure Compensation | Payment from the General Fund, Radiation Exposure Compensation Trust Fund | (82,000) | Trust Fund |
| 411 | Department of Justice | Radiation Exposure Compensation | Payment to Radiation Exposure Compensation Trust Fund | 82,000 | Trust Fund |
| 412 | Department of Justice | Radiation Exposure Compensation | Radiation Exposure Compensation Trust Fund | 82,000 | Trust Fund |
| 413 | Department of Labor | Office of Workers' Compensation Programs | Panama Canal Commission Compensation Fund | 5,000 | Fund |
| 414 | Department of State | Administration of Foreign Affairs | Foreign service national separation liability trust fund | 21,000 | Trust Fund |
| 415 | Department of State | Administration of Foreign Affairs | Foreign Service Retirement and Disability Fund | 924,000 | Fund |
| 416 | Department of State | Administration of Foreign Affairs | Miscellaneous Trust Funds | 20,000 | Trust Fund |
| 417 | Department of State | Administration of Foreign Affairs | Payment to Foreign Service Retirement and Disability Fund | 283,000 | Fund |
| 418 | Department of State | Department of State | Deposits, Conditional Gift Fund | (2,000) | Funds |
| 419 | Department of State | Department of State | Employing Agency Contributions, Foreign Service National Defined Contributions Retirement Fund | (16,000) | Fund |
| 420 | Department of State | Department of State | Foreign service national separation liability trust fund | (22,000) | Trust Fund |
| 421 | Department of State | Department of State | Unconditional Gift Fund | (23,000) | Fund |
| 422 | Department of State | Other | International Litigation Fund | 4,000 | Fund |
| 423 | Department of the Interior | Bureau of Indian Affairs and Bureau of Indian Education | White Earth Settlement Fund | 1,000 | Fund |
| 424 | Department of the Interior | Bureau of Land Management | Abandoned Well Remediation Fund | 8,000 | Fund |
| 425 | Department of the Interior | Bureau of Land Management | Helium Fund | (31,000) | Fund |
| 426 | Department of the Interior | Bureau of Land Management | Miscellaneous Trust Funds | 19,000 | Trust Fund |
| 427 | Department of the Interior | Bureau of Reclamation | Colorado River Dam Fund, Boulder Canyon Project | 79,000 | Fund |
| 428 | Department of the Interior | Bureau of Reclamation | Lower Colorado River Basin Development Fund | (39,000) | Fund |
| 429 | Department of the Interior | Bureau of Reclamation | Reclamation Trust Funds | 3,000 | Trust Fund |
| 430 | Department of the Interior | Bureau of Reclamation | Reclamation Water Settlements Fund | 3,000 | Fund |
| 431 | Department of the Interior | Bureau of Reclamation | San Joaquin Restoration Fund | 9,000 | Fund |
| 432 | Department of the Interior | Bureau of Reclamation | Upper Colorado River Basin Fund | (9,000) | Fund |
| 433 | Department of the Interior | Central Utah Project | Utah Reclamation Mitigation and Conservation Account | 4,000 | Fund |
| 434 | Department of the Interior | Department of the Interior | Concession Improvement Accounts Deposit | (3,000) | Fund |
| 435 | Department of the Interior | Department of the Interior | Contributed Funds, Geological Survey | (1,000) | Fund |
| 436 | Department of the Interior | Department of the Interior | Coos Bay Wagon Road Grant Fund | (4,000) | Fund |
| 437 | Department of the Interior | Department of the Interior | Deposits for Road Maintenance and Reconstruction | (3,000) | Fund |
| 438 | Department of the Interior | Department of the Interior | Deposits, Contributed Funds, Fish and Wildlife Service | (5,000) | Fund |
| 439 | Department of the Interior | Department of the Interior | Interest on Investments in GSEs, Tribal Special Fund | (16,000) | Fund |
| 440 | Department of the Interior | Department of the Interior | Miscellaneous Sales of Assets, Tribal Special Fund | (11,000) | Fund |
| 441 | Department of the Interior | Department of the Interior | National forests fund, payments to states | (6,000) | Fund |
| 442 | Department of the Interior | Department of the Interior | National Wildlife Refuge Fund | (9,000) | Fund |
| 443 | Department of the Interior | Department of the Interior | Payment from the General Fund, Cooperative Endangered Species Conservation Fund | (74,000) | Fund |
| 444 | Department of the Interior | Department of the Interior | Reclamation Fund, Other Proprietary Receipts from the Public | (117,000) | Fund |
| 445 | Department of the Interior | Department of the Interior | Reclamation Fund, Royalties on Natural Resources | (1,400,000) | Fund |
| 446 | Department of the Interior | Department of the Interior | Reclamation Fund, Sale of Public Domain | (12,000) | Fund |
| 447 | Department of the Interior | Department of the Interior | Reclamation Fund, Sale of Timber and Other Products | (2,000) | Fund |
| 448 | Department of the Interior | Department of the Interior | Return of Principal from Private Sector Investments, Tribal Special Fund | (133,000) | Fund |
| 449 | Department of the Interior | Department of the Interior | Return of Principal from Private Sector Investments, Tribal Trust Fund | (25,000) | Trust Fund |
| 450 | Department of the Interior | Department of the Interior | San Joaquin River Restoration Fund Receipts | (1,000) | Fund |
| 451 | Department of the Interior | Department of the Interior | Timber Sale Pipeline Restoration Fund | (10,000) | Fund |
| 452 | Department of the Interior | Department of the Interior | Transportation Fees, Transportation System Fund | (24,000) | Fund |
| 453 | Department of the Interior | Departmental Offices | Indian Education Scholarship Holding Fund | 25,000 | Fund |

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| 3 | Agency Name | Bureau Name | Account Name | Total | Type |
| 454 | Department of the Interior | Departmental Offices | National Forests Fund, Payment to States | 5,000 | Fund |
| 455 | Department of the Interior | Departmental Offices | Trust Land Consolidation Fund | 562,000 | Fund |
| 456 | Department of the Interior | Department-Wide Programs | Natural resource damage assessment fund | 57,000 | Fund |
| 457 | Department of the Interior | National Park Service | Miscellaneous Trust Funds | 63,000 | Trust Fund |
| 458 | Department of the Interior | Office of Surface Mining Reclamation and Enforcement | Abandoned Mine Reclamation Fund | 199,000 | Fund |
| 459 | Department of the Interior | Office of the Special Trustee for American Indians | Tribal Special Fund | 178,000 | Fund |
| 460 | Department of the Interior | Office of the Special Trustee for American Indians | Tribal Trust Fund | 29,000 | Trust Fund |
| 461 | Department of the Interior | United States Fish and Wildlife Service | Contributed Funds | 4,000 | Fund |
| 462 | Department of the Interior | United States Fish and Wildlife Service | Cooperative Endangered Species Conservation Fund | 74,000 | Fund |
| 463 | Department of the Interior | United States Fish and Wildlife Service | Multinational Species Conservation Fund | 1,000 | Fund |
| 464 | Department of the Interior | United States Fish and Wildlife Service | National Wildlife Refuge Fund | 8,000 | Fund |
| 465 | Department of the Interior | United States Fish and Wildlife Service | North American Wetlands Conservation Fund | 9,000 | Fund |
| 466 | Department of the Interior | United States Geological Survey | Contributed Funds | 2,000 | Fund |
| 467 | Department of the Treasury | Department of the Treasury | Community Development Financial Institutions Fund, Downward Re-estimate of Subsidies | (2,000) | Fund |
| 468 | Department of the Treasury | Department of the Treasury | Interest Payments on Repayable Advances to the Black Lung Disability Trust Fund | (97,000) | Trust Fund |
| 469 | Department of the Treasury | Department of the Treasury | Proceeds, Grants for Emergency Mortgage Relief Derived from Emergency Homeowners' Relief Fund | (1,000) | Fund |
| 470 | Department of the Treasury | Departmental Offices | Exchange Stabilization Fund | (39,000) | Fund |
| 471 | Department of the Treasury | Departmental Offices | Financial Research Fund | 89,000 | Fund |
| 472 | Department of the Treasury | Departmental Offices | Presidential Election Campaign Fund | 1,000 | Fund |
| 473 | Department of the Treasury | Departmental Offices | Treasury Forfeiture Fund | 502,000 | Fund |
| 474 | Department of the Treasury | Fiscal Service | Check Forgery Insurance Fund | 1,000 | Fund |
| 475 | Department of the Treasury | Fiscal Service | Cheyenne River Sioux Tribe Terrestrial Wildlife Habitat Restoration Trust Fund | 3,000 | Trust Fund |
| 476 | Department of the Treasury | Fiscal Service | Federal Reserve Bank Reimbursement Fund | 449,000 | Fund |
| 477 | Department of the Treasury | Fiscal Service | Gulf Coast Restoration Trust Fund | 5,000 | Trust Fund |
| 478 | Department of the Treasury | Fiscal Service | Yankton Sioux Tribe Development Trust Fund | 2,000 | Trust Fund |
| 479 | Department of Transportation | Department of Transportation | Advances for Highway Research Program, Miscellaneous Trust | (1,000) | Misc Trust |
| 480 | Department of Transportation | Department of Transportation | Advances from State Cooperating Agencies and Foreign Governments, FHA Miscellaneous Trust | (20,000) | Misc Trust |
| 481 | Department of Transportation | Department of Transportation | Deposits for Cooperative Work, International Highway Transportation Outreach Program | 1,000 | Fund |
| 482 | Department of Transportation | Federal Highway Administration | Miscellaneous Trust Funds | 22,000 | Trust Fund |
| 483 | Department of Transportation | Federal Highway Administration | Payment from the General Fund, Transportation Trust Fund (Highway) | (6,068,000) | Trust Fund |
| 484 | Department of Transportation | Federal Highway Administration | Payment from the General Fund, Transportation Trust Fund (Mass Transit) | (2,000,000) | Trust Fund |
| 485 | Department of Transportation | Federal Highway Administration | Payment to the Transportation Trust Fund | 8,068,000 | Trust Fund |
| 486 | Department of Transportation | Maritime Administration | Miscellaneous Trust Funds, Maritime Administration | 2,000 | Fund |
| 487 | Department of Transportation | Office of the Secretary | Essential Air Service and Rural Airport Improvement Fund | 73,000 | Fund |
| 488 | Department of Veterans Affairs | Benefits Programs | National Service Life Insurance Fund | 1,013,000 | Fund |
| 489 | Department of Veterans Affairs | Benefits Programs | Veterans Housing Benefit Program Fund | 864,000 | Fund |
| 490 | Department of Veterans Affairs | Department of Veterans Affairs | General Post Fund, National Homes, Deposits | (22,000) | Fund |
| 491 | Department of Veterans Affairs | Department of Veterans Affairs | NSLI Fund, Premium and Other Receipts | (78,000) | Fund |
| 492 | Department of Veterans Affairs | Departmental Administration | Supply Fund | (76,000) | Fund |
| 493 | Department of Veterans Affairs | Veterans Health Administration | Canteen Service Revolving Fund | (12,000) | Fund |
| 494 | Department of Veterans Affairs | Veterans Health Administration | General Post Fund, National Homes | 21,000 | Fund |
| 495 | Department of Veterans Affairs | Veterans Health Administration | Veterans Choice Fund | 1,235,000 | Fund |
| 496 | District of Columbia | District of Columbia Courts | District of Columbia Crime Victims Compensation Fund | 9,000 | Fund |
| 497 | District of Columbia | District of Columbia Courts | District of Columbia Judicial Retirement and Survivors Annuity Fund | 15,000 | Fund |
| 498 | District of Columbia | District of Columbia Courts | Federal Payment to the District of Columbia Judicial Retirement and Survivors Annuity Fund | 14,000 | Fund |
| 499 | District of Columbia | District of Columbia Courts | Federal Payments, D.C. Judicial Retirement and Survivors Annuity (Fund) | (14,000) | Fund |
| 500 | District of Columbia | District of Columbia General and Special Payments | District of Columbia Federal Pension Fund | 557,000 | Fund |
| 501 | District of Columbia | District of Columbia General and Special Payments | Federal Payment to the District of Columbia Pension Fund | 487,000 | Fund |
| 502 | Environmental Protection Agency | Environmental Protection Agency | Damage Assessment and Restoration Revolving Fund | (3,000) | Fund |
| 503 | Environmental Protection Agency | Environmental Protection Agency | Future Clean Up Cost Settlements, Hazardous Substance Superfund Trust Fund | (1,408,000) | Trust Fund |
| 504 | Environmental Protection Agency | Environmental Protection Agency | Hazardous Substance Superfund | (147,000) | Superfund |
| 505 | Environmental Protection Agency | Environmental Protection Agency | Reregistration and Expedited Processing Revolving Fund | (6,000) | Fund |
| 506 | Federal Communications Commission | Federal Communications Commission | Universal Service Fund | 9,194,000 | Fund |
| 507 | General Services Administration | General Activities | Acquisition Workforce Training Fund | 9,000 | Fund |
| 508 | General Services Administration | General Services Administration | Acquisition Workforce Training Fund | (7,000) | Fund |
| 509 | General Services Administration | General Services Administration | Land and Water Conservation Fund, Surplus Property Sales | (11,000) | Fund |
| 510 | General Services Administration | Supply and Technology Activities | Acquisition Services Fund | (3,000) | Fund |
| 511 | Harry S Truman Scholarship Foundation | Harry S Truman Scholarship Foundation | General Fund Payment, Harry S Truman Scholarship Trust Fund | (1,000) | Trust Fund |
| 512 | Harry S Truman Scholarship Foundation | Harry S Truman Scholarship Foundation | Harry S Truman Memorial Scholarship Trust Fund | 2,000 | Trust Fund |
| 513 | International Assistance Programs | Agency for International Development | Foreign service national separation liability trust fund | (2,000) | Trust Fund |
| 514 | International Assistance Programs | Agency for International Development | Miscellaneous Trust Funds, AID | 143,000 | Trust Fund |
| 515 | International Assistance Programs | Agency for International Development | Ukraine Loan Guarantees Program Account | 116,000 | Fund |
| 516 | International Assistance Programs | International Monetary Programs | United States Quota, International Monetary Fund | 673,000 | Fund |
| 517 | International Assistance Programs | Military Sales Program | Deposits, Advances, Foreign Military Sales Trust Fund | (32,424,000) | Trust Fund |
| 518 | International Assistance Programs | Military Sales Program | Foreign Military Sales Trust Fund | 28,417,000 | Trust Fund |
| 519 | International Assistance Programs | Peace Corps | Host Country Resident Contractors Separation Liability Fund | 2,000 | Fund |
| 520 | International Assistance Programs | Peace Corps | Miscellaneous Trust Funds, Peace Corps | (2,000) | Fund |

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| 3 | Agency Name | Bureau Name | Account Name | Total | Type |
| 521 | James Madison Memorial Fellowship Foundation | James Madison Memorial Fellowship Foundation | James Madison Memorial Fellowship Trust Fund | 2,000 | Trust Fund |
| 522 | Japan-United States Friendship Commission | Japan-United States Friendship Commission | Japan-United States Friendship Trust Fund | 3,000 | Trust Fund |
| 523 | Judicial Branch | Courts of Appeals, District Courts, and Other Judicial Services | Judiciary Information Technology Fund | 505,000 | Fund |
| 524 | Judicial Branch | Judicial Branch | Advances and Reimbursements, Judiciary Information Technology Fund | (432,000) | Fund |
| 525 | Judicial Branch | Judicial Branch | Proceeds from Sale of Property, Judiciary Information Technology Fund | (145,000) | Fund |
| 526 | Judicial Branch | Judicial Retirement Funds | Federal Payment to Claims Court Judges' Retirement Fund | (6,000) | Fund |
| 527 | Judicial Branch | Judicial Retirement Funds | Federal Payment to Judicial Officers Retirement Fund | (116,000) | Fund |
| 528 | Judicial Branch | Judicial Retirement Funds | Federal Payment to Judicial Survivors Annuities Fund | (22,000) | Fund |
| 529 | Judicial Branch | Judicial Retirement Funds | Judicial Officers' Retirement Fund | 81,000 | Trust Fund |
| 530 | Judicial Branch | Judicial Retirement Funds | Judicial Survivors' Annuities Fund | 30,000 | Trust Fund |
| 531 | Judicial Branch | Judicial Retirement Funds | Payment to Judiciary Trust Funds | 144,000 | Trust Fund |
| 532 | Judicial Branch | Judicial Retirement Funds | United States Court of Federal Claims Judges' Retirement Fund | 4,000 | Fund |
| 533 | Legislative Branch | Architect of the Capitol | Judiciary Office Building Development and Operations Fund | (14,000) | Fund |
| 534 | Legislative Branch | Government Publishing Office | Government Publishing Office Business Operations Revolving Fund | (2,000) | Fund |
| 535 | Legislative Branch | House of Representatives | House Revolving Funds | (2,000) | Fund |
| 536 | Legislative Branch | United States Tax Court | Tax Court Judges Survivors Annuity Fund | 1,000 | Fund |
| 537 | Morris K. Udall and Stewart L. Udall Foundation | Morris K. Udall and Stewart L. Udall Foundation | General Fund Payments, Morris K. Udall Scholarship Fund | (2,000) | Fund |
| 538 | National Aeronautics and Space Administration | National Aeronautics and Space Administration | Science, Space, and Technology Education Trust Fund | 1,000 | Trust Fund |
| 539 | National Archives and Records Administration | National Archives and Records Administration | National Archives Gift Fund | 3,000 | Fund |
| 540 | National Archives and Records Administration | National Archives and Records Administration | National Archives Trust Fund | (1,000) | Trust Fund |
| 541 | National Archives and Records Administration | National Archives and Records Administration | Proceeds from Non-Federal Securities not Immediately Reinvested, National Archives Gift Fund | (2,000) | Fund |
| 542 | Office of Personnel Management | Office of Personnel Management | Civil Service Retirement and Disability Fund | 81,801,000 | Retirement Fund |
| 543 | Office of Personnel Management | Office of Personnel Management | Employees and Retired Employees Health Benefits Funds | 487,000 | Fund |
| 544 | Office of Personnel Management | Office of Personnel Management | General Fund Payment to the Civil Service Retirement and Disability Fund | (36,115,000) | Retirement Fund |
| 545 | Office of Personnel Management | Office of Personnel Management | Payment to Civil Service Retirement and Disability Fund | 36,115,000 | Retirement Fund |
| 546 | Office of Personnel Management | Office of Personnel Management | Re-employed Annuitants Salary Offset, Civil Service Retirement and Disability Fund | (46,000) | Retirement Fund |
| 547 | Office of Personnel Management | Office of Personnel Management | Revolving fund | (123,000) | Fund |
| 548 | Other Defense Civil Programs | Educational Benefits | Education Benefits Fund | 333,000 | Fund |
| 549 | Other Defense Civil Programs | Educational Benefits | Employing Agency Contributions, Education Benefits Fund | (77,000) | Fund |
| 550 | Other Defense Civil Programs | Military Retirement | Military Retirement Fund | 56,729,000 | Retirement Fund |
| 551 | Other Defense Civil Programs | Military Retirement | Payment to Military Retirement Fund | 75,562,000 | Retirement Fund |
| 552 | Other Defense Civil Programs | Retiree Health Care | Department of Defense Medicare-Eligible Retiree Health Care Fund | 9,963,000 | Fund |
| 553 | Other Defense Civil Programs | Retiree Health Care | Payment to Department of Defense Medicare-Eligible Retiree Health Care Fund | 4,005,000 | Retirement Fund |
| 554 | Patient-Centered Outcomes Research Trust Fund | Patient-Centered Outcomes Research Trust Fund | Patient-Centered Outcomes Research Trust Fund | 355,000 | Trust Fund |
| 555 | Patient-Centered Outcomes Research Trust Fund | Patient-Centered Outcomes Research Trust Fund | Payment from the General Fund, Patient-Centered Outcomes Research Trust Fund | (150,000) | Trust Fund |
| 556 | Patient-Centered Outcomes Research Trust Fund | Patient-Centered Outcomes Research Trust Fund | Payment to the Patient-Centered Outcomes Research Trust Fund | 150,000 | Trust Fund |
| 557 | Patient-Centered Outcomes Research Trust Fund | Patient-Centered Outcomes Research Trust Fund | Transfers from FHI Trust Fund, PCORTF | (55,000) | fund |
| 558 | Patient-Centered Outcomes Research Trust Fund | Patient-Centered Outcomes Research Trust Fund | Transfers from FSMI Trust Fund, PCORTF | (62,000) | fund |
| 559 | Postal Service | Postal Service | Postal Service Fund | (1,969,000) | Fund |
| 560 | Railroad Retirement Board | Railroad Retirement Board | Federal Payments to Railroad Retirement Trust Funds, Rail Industry Pension Fund | (425,000) | Fund |
| 561 | Railroad Retirement Board | Railroad Retirement Board | National Railroad Retirement Investment Trust | 1,257,000 | Fund |
| 562 | Securities and Exchange Commission | Securities and Exchange Commission | Investor Protection Fund | 38,000 | Fund |
| 563 | Securities and Exchange Commission | Securities and Exchange Commission | Securities and Exchange Commission Reserve Fund | 54,000 | Fund |
| 564 | Tennessee Valley Authority | Tennessee Valley Authority | Tennessee Valley Authority Fund | 35,000 | Fund |
| 565 | United Mine Workers of America Benefit Funds | United Mine Workers of America Benefit Funds | Federal Payment to United Mine Workers of America Combined Benefit Fund | (164,000) | Fund |
| 566 | United Mine Workers of America Benefit Funds | United Mine Workers of America Benefit Funds | Transfers from Abandoned Mine Reclamation Fund | (32,000) | fund |
| 567 | United Mine Workers of America Benefit Funds | United Mine Workers of America Benefit Funds | United Mine Workers of America Combined Benefit Fund | 106,000 | Fund |
| 568 | United States Court of Appeals for Veterans Claims | United States Court of Appeals for Veterans Claims | Court of Appeals for Veterans Claims Retirement Fund | 1,000 | Fund |
| 569 | United States Enrichment Corporation Fund | United States Enrichment Corporation Fund | United States Enrichment Corporation Fund | (2,000) | Fund |
| 570 | Vietnam Education Foundation | Vietnam Education Foundation | Transfers from Liquidating Accounts, Vietnam Debt Repayment Fund | (10,000) | fund |
| 571 | Vietnam Education Foundation | Vietnam Education Foundation | Vietnam Debt Repayment Fund | 4,000 | Fund |
| 572 | General Fund Proprietary Receipt | | | | |
| 573 | Corporation for National and Community Service | Corporation for National and Community Service | All Other General Fund Proprietary Receipts Including Budget Clearing Accounts | (1,000) | General Fund Proprietary Receipt |
| 574 | Corps of Engineers--Civil Works | Corps of Engineers--Civil Works | All Other General Fund Proprietary Receipts Including Budget Clearing Accounts | (110,000) | General Fund Proprietary Receipt |
| 575 | Department of Agriculture | Department of Agriculture | All Other General Fund Proprietary Receipts Including Budget Clearing Accounts | (21,000) | General Fund Proprietary Receipt |
| 576 | Department of Commerce | Department of Commerce | All Other General Fund Proprietary Receipts Including Budget Clearing Accounts | (9,000) | General Fund Proprietary Receipt |

| | A | B | C | D | E |
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| 3 | Agency Name | Bureau Name | Account Name | Total | Type |
| 577 | Department of Education | Department of Education | All Other General Fund Proprietary Receipts Including Budget Clearing Accounts | (37,000) | General Fund Proprietary Receipt |
| 578 | Department of Energy | Department of Energy | All Other General Fund Proprietary Receipts Including Budget Clearing Accounts | (87,000) | General Fund Proprietary Receipt |
| 579 | Department of Health and Human Services | Department of Health and Human Services | All Other General Fund Proprietary Receipts Including Budget Clearing Accounts | (122,000) | General Fund Proprietary Receipt |
| 580 | Department of Homeland Security | Department of Homeland Security | All Other General Fund Proprietary Receipts Including Budget Clearing Accounts | (29,000) | General Fund Proprietary Receipt |
| 581 | Department of the Interior | Department of the Interior | All Other General Fund Proprietary Receipts Including Budget Clearing Accounts | (78,000) | General Fund Proprietary Receipt |
| 582 | Department of the Treasury | Department of the Treasury | All Other General Fund Proprietary Receipts | (1,075,000) | Receipts |
| 583 | Department of the Treasury | Department of the Treasury | Receivables from Cancelled Accounts | (3,000) | Receivable |
| 584 | Department of Transportation | Department of Transportation | All Other General Fund Proprietary Receipts Including Budget Clearing Accounts | (38,000) | General Fund Proprietary Receipt |
| 585 | Department of Veterans Affairs | Department of Veterans Affairs | All Other General Fund Proprietary Receipts Including Budget Clearing Accounts | (24,000) | General Fund Proprietary Receipt |
| 586 | Environmental Protection Agency | Environmental Protection Agency | All Other General Fund Proprietary Receipts Including Budget Clearing Accounts | (8,000) | General Fund Proprietary Receipt |
| 587 | Environmental Protection Agency | Environmental Protection Agency | Recoveries, Hazardous Substance Superfund | (274,000) | Recoveries |
| 588 | Equal Employment Opportunity Commission | Equal Employment Opportunity Commission | All Other General Fund Proprietary Receipts Including Budget Clearing Accounts | (1,000) | General Fund Proprietary Receipt |
| 589 | Export-Import Bank of the United States | Export-Import Bank of the United States | All Other General Fund Proprietary Receipts Including Budget Clearing Accounts | (28,000) | General Fund Proprietary Receipt |
| 590 | Federal Communications Commission | Federal Communications Commission | All Other General Fund Proprietary Receipts Including Budget Clearing Accounts | (2,000) | General Fund Proprietary Receipt |
| 591 | Federal Trade Commission | Federal Trade Commission | All Other General Fund Proprietary Receipts Including Budget Clearing Accounts | (21,000) | General Fund Proprietary Receipt |
| 592 | General Services Administration | General Services Administration | All Other General Fund Proprietary Receipts Including Budget Clearing Accounts | (101,000) | General Fund Proprietary Receipt |
| 593 | General Services Administration | General Services Administration | Transfers of Surplus Real and Related Personal Property Receipts | 11,000 | General Fund Proprietary Receipt |
| 594 | International Assistance Programs | Agency for International Development | All Other General Fund Proprietary Receipts Including Budget Clearing Accounts | 2,000 | General Fund Proprietary Receipt |
| 595 | International Assistance Programs | Peace Corps | All Other General Fund Proprietary Receipts Including Budget Clearing Accounts | (1,000) | General Fund Proprietary Receipt |
| 596 | Judicial Branch | Courts of Appeals, District Courts, and Other Judicial Services | All Other General Fund Proprietary Receipts Including Budget Clearing Accounts | (2,000) | General Fund Proprietary Receipt |
| 597 | Legislative Branch | Joint Items | All Other General Fund Proprietary Receipts Including Budget Clearing Accounts | (1,000) | General Fund Proprietary Receipt |
| 598 | Miscellaneous Receipts Below the Reporting Threshold | Miscellaneous Receipts Below the Reporting Threshold | Miscellaneous Unconverted Offsetting Receipts | (15,000) | Receipts |
| 599 | National Aeronautics and Space Administration | National Aeronautics and Space Administration | All Other General Fund Proprietary Receipts Including Budget Clearing Accounts | (2,000) | General Fund Proprietary Receipt |
| 600 | National Science Foundation | National Science Foundation | All Other General Fund Proprietary Receipts Including Budget Clearing Accounts | (2,000) | General Fund Proprietary Receipt |
| 601 | Small Business Administration | Small Business Administration | All Other General Fund Proprietary Receipts Including Budget Clearing Accounts | (6,000) | General Fund Proprietary Receipt |
| 602 | Gifts & Donations | | | | |
| 603 | Department of Commerce | Department of Commerce | Gifts and Bequests | (4,000) | Gifts & Donations |
| 604 | Department of Commerce | Departmental Management | Gifts and Bequests | 6,000 | Gifts & Donations |
| 605 | Department of Health and Human Services | Department of Health and Human Services | Centers for Disease Control, Gifts and Donations | (22,000) | Gifts & Donations |
| 606 | Department of the Interior | Department of the Interior | Donations to National Park Service | (159,000) | Gifts & Donations |
| 607 | Department of the Treasury | Department of the Treasury | Gifts to the United States for Reduction of the Public Debt | (4,000) | Gifts & Donations |
| 608 | Department of Transportation | Department of Transportation | Gifts and Bequests, Maritime Administration, Transportation | (2,000) | Gifts & Donations |
| 609 | International Assistance Programs | Agency for International Development | Gifts and Donations, Agency for International Development | (106,000) | Gifts & Donations |
| 610 | Legislative Branch | Legislative Branch Boards and Commissions | Gifts and Bequests, World War I Centennial Commission | (1,000) | Gifts & Donations |
| 611 | Legislative Branch | Library of Congress | Gift and Trust Fund Accounts | 16,000 | Gifts & Donations |
| 612 | National Archives and Records Administration | National Archives and Records Administration | Gifts and Bequests, National Archives Gift Fund | (1,000) | Gifts & Donations |
| 613 | National Endowment for the Arts | National Endowment for the Arts | Gifts and Donations, National Endowment for the Arts | (1,000) | Gifts & Donations |
| 614 | National Science Foundation | National Science Foundation | Donations | 23,000 | Gifts & Donations |
| 615 | National Science Foundation | National Science Foundation | Donations, National Science Foundation | (35,000) | Gifts & Donations |
| 616 | Other Defense Civil Programs | Armed Forces Retirement Home | Gifts, Armed Forces Retirement Home | (1,000) | Gifts & Donations |
| 617 | Grants | | | | |
| 618 | Affordable Housing Program | Affordable Housing Program | Affordable Housing Program | 319,000 | Grants |
| 619 | Department of Agriculture | Agricultural Marketing Service | Payments to States and Possessions | 54,000 | Grants |
| 620 | Department of Agriculture | Rural Business Cooperative Service | Energy Assistance Payments | 15,000 | Grants |
| 621 | Department of Agriculture | Rural Business Cooperative Service | Rural Business Program Account | 37,000 | Grants |
| 622 | Department of Agriculture | Rural Business Cooperative Service | Rural Economic Development Grants | (191,000) | Grants |
| 623 | Department of Agriculture | Rural Business Cooperative Service | Rural Energy for America Program | 38,000 | Grants |
| 624 | Department of Agriculture | Rural Housing Service | Multifamily Housing Revitalization Program Account | 2,000 | Grants |
| 625 | Department of Agriculture | Rural Housing Service | Rural Community Facilities Program Account | 149,000 | Grants |
| 626 | Department of Agriculture | Rural Utilities Service | Rural Electrification and Telecommunications Liquidating Account | (137,000) | Grants |
| 627 | Department of Agriculture | Rural Utilities Service | Rural Telephone Bank Program Account | 4,000 | Grants |
| 628 | Department of Agriculture | Rural Utilities Service | Rural Water and Waste Disposal Program Account | 73,000 | Grants |
| 629 | Department of Commerce | International Trade Administration | Grants to Manufacturers of Worsted Wool Fabrics | 5,000 | Grants |
| 630 | Department of Education | Department of Education | TEACH Grant Program, Downward Reestimates of Subsidies | (31,000) | Grants |
| 631 | Department of Education | Office of Federal Student Aid | TEACH Grant Program Account | 15,000 | Grants |
| 632 | Department of Health and Human Services | Administration for Children and Families | Social Services Block Grant | 1,832,000 | Grants |
| 633 | Department of Health and Human Services | Centers for Medicare and Medicaid Services | Grants to States for Medicaid | 349,762,000 | Grants |
| 634 | Department of Health and Human Services | Centers for Medicare and Medicaid Services | Rate Review Grants | 35,000 | Grants |
| 635 | Department of Health and Human Services | Centers for Medicare and Medicaid Services | State Grants and Demonstrations | 568,000 | Grants |

| | A | B | C | D | E |
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| 3 | Agency Name | Bureau Name | Account Name | Total | Type |
| 636 | Department of Health and Human Services | Health Resources and Services Administration | Health Resources and Services | 2,954,000 | Grants |
| 637 | Department of Housing and Urban Development | Community Planning and Development | Neighborhood Stabilization Program (Grants) | 70,000 | Grants |
| 638 | Department of Labor | Employment and Training Administration | TAA Community College and Career Training Grant Fund | 433,000 | Grants |
| 639 | Department of the Interior | Department of the Interior | Oregon and California Land-grant Fund | 13,000 | Grants |
| 640 | Department of the Interior | Insular Affairs | Payments to the United States Territories, Fiscal Assistance | 299,000 | Grants |
| 641 | Department of the Interior | United States Fish and Wildlife Service | Coastal Impact Assistance | 122,000 | Grants |
| 642 | Department of the Interior | United States Fish and Wildlife Service | Federal Aid in Wildlife Restoration [Excise Tax] | 586,000 | Grants |
| 643 | Department of the Treasury | Departmental Offices | Grants for Specified Energy Property in Lieu of Tax Credits, Recovery Act | 2,010,000 | Grants |
| 644 | Department of Transportation | Federal Highway Administration | Federal-aid Highways [not advanced/progress payments] | 617,000 | Grants |
| 645 | Department of Transportation | Federal Railroad Administration | Railroad Rehabilitation and Improvement Program | 31,000 | Grants |
| 646 | Department of Transportation | National Highway Traffic Safety Administration | Highway Traffic Safety Grants | 2,000 | Grants |
| 647 | Department of Transportation | Pipeline and Hazardous Materials Safety Administration | Emergency Preparedness Grants | 23,000 | Grants |
| 648 | Intragovernmental Payments & Receivables | | | | |
| 649 | Department of Agriculture | Department of Agriculture | Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts | 6,000 | IG Pay/Rec |
| 650 | Department of Commerce | Department of Commerce | Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts | (1,000) | IG Pay/Rec |
| 651 | Department of Defense--Military Programs | Department of Defense--Military Programs | Payment to Voluntary Separation Incentive Fund | (46,000) | IG Pay/Rec |
| 652 | Department of Defense--Military Programs | Department of Defense--Military Programs | Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts, Air Force | 167,000 | IG Pay/Rec |
| 653 | Department of Defense--Military Programs | Department of Defense--Military Programs | Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts, Army | (128,000) | IG Pay/Rec |
| 654 | Department of Defense--Military Programs | Department of Defense--Military Programs | Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts, Defense Agencies | (95,000) | IG Pay/Rec |
| 655 | Department of Defense--Military Programs | Department of Defense--Military Programs | Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts, Navy | (24,000) | IG Pay/Rec |
| 656 | Department of Education | Department of Education | Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts | (24,000) | IG Pay/Rec |
| 657 | Department of Health and Human Services | Department of Health and Human Services | Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts | (173,000) | IG Pay/Rec |
| 658 | Department of Homeland Security | Department of Homeland Security | Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts | 91,000 | IG Pay/Rec |
| 659 | Department of Justice | Department of Justice | Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts | (854,000) | IG Pay/Rec |
| 660 | Department of State | Department of State | Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts | (106,000) | IG Pay/Rec |
| 661 | Department of the Interior | Department of the Interior | Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts | (9,000) | IG Pay/Rec |
| 662 | Department of the Treasury | Fiscal Service | Financial Agent Services | 636,000 | IG Services |
| 663 | Department of Veterans Affairs | Department of Veterans Affairs | Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts | (4,000) | IG Pay/Rec |
| 664 | Environmental Protection Agency | Environmental Protection Agency | Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts | (1,000) | IG Pay/Rec |
| 665 | General Services Administration | General Services Administration | Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts | 2,000 | IG Pay/Rec |
| 666 | International Assistance Programs | Agency for International Development | Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts | (10,000) | IG Pay/Rec |
| 667 | Judicial Branch | Courts of Appeals, District Courts, and Other Judicial Services | Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts | (39,000) | IG Pay/Rec |
| 668 | National Aeronautics and Space Administration | National Aeronautics and Space Administration | Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts | (2,000) | IG Pay/Rec |
| 669 | National Science Foundation | National Science Foundation | Collections of Receivables from Canceled Accounts | (1,000) | IG Pay/Rec |
| 670 | Land | | | | |
| 671 | Department of Agriculture | Department of Agriculture | Administration of Rights-of-way and Other Land Uses | (2,000) | Land Uses |
| 672 | Department of Agriculture | Department of Agriculture | Deposits, Acquisitions of Lands for National Forests, Special Acts | (2,000) | Land |
| 673 | Department of Agriculture | Department of Agriculture | Land Acquisition Proceeds for Exchanges, Acquisition of Lands to Complete Land Exchanges | (5,000) | Land |
| 674 | Department of Agriculture | Forest Service | Land Acquisition | 12,000 | Land |
| 675 | Department of the Interior | Bureau of Land Management | Range Improvements | 9,000 | Land |
| 676 | Department of the Interior | Department of the Interior | Deposits, Oregon and California Grant Lands | (30,000) | Land |
| 677 | Department of the Interior | Department of the Interior | Land Sales, Southern Nevada Public Land Management | (66,000) | Land |
| 678 | Department of the Interior | Department of the Interior | Lincoln County Land Act Land Sales | (3,000) | Land |
| 679 | Department of the Interior | Department of the Interior | Payments to States and Counties from Land Sales | (13,000) | Land |
| 680 | Department of the Interior | Department of the Interior | Receipts from Grazing, Etc., Public Lands outside Grazing Districts | (1,000) | Land |
| 681 | Department of the Interior | Department of the Interior | Receipts from Grazing, Etc., Public Lands within Grazing Districts | (3,000) | Land |
| 682 | Department of the Interior | Department of the Interior | Washington County, Utah Land Acquisition Account | (1,000) | Land |
| 683 | Department of the Interior | National Park Service | Land Acquisition and State Assistance | 1,000 | Land |
| 684 | Leases | | | | |
| 685 | Corps of Engineers--Civil Works | Corps of Engineers--Civil Works | Receipts from Leases of Lands Acquired for Flood Control, Navigation, and Allied Purposes | (12,000) | Leases |
| 686 | Department of Defense--Military Programs | Department of Defense--Military Programs | Lease of Department of Defense Real Property | (39,000) | Leases |
| 687 | Department of the Interior | Department of the Interior | Geothermal Lease Revenues, County Share | (4,000) | Leases |
| 688 | Department of the Interior | Department of the Interior | Leases of Lands Acquired for Flood Control, Navigation, and Allied Purposes | (15,000) | Leases |
| 689 | Department of the Interior | Department of the Interior | Receipts from Mineral Leasing, Public Lands | (1,763,000) | Leases |
| 690 | Department of the Interior | Department of the Interior | Receipts from Oil and Gas Leases, National Petroleum Reserve in Alaska, MMS | (3,000) | Leases |
| 691 | Department of the Interior | Department of the Interior | Rent and Bonuses from Land Leases for Resource Exploration and Extraction | (63,000) | Leases |

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| 3 | Agency Name | Bureau Name | Account Name | Total | Type |
| 692 | Department of the Interior | Departmental Offices | Geothermal Lease Revenues, Payment to Counties | 4,000 | Leases |
| 693 | Department of the Interior | Departmental Offices | Leases of Lands Acquired for Flood Control, Navigation, and Allied Purposes | 14,000 | Leases |
| 694 | Department of the Interior | Departmental Offices | Mineral Leasing and Associated Payments | 1,793,000 | Leases |
| 695 | Department of the Interior | Departmental Offices | States Share from Certain Gulf of Mexico Leases | 2,000 | Leases |
| 696 | Operation & Maintenance | | | | |
| 697 | Corps of Engineers--Civil Works | Corps of Engineers--Civil Works | Permanent Appropriations | 16,000 | O&M |
| 698 | Department of Agriculture | Forest Service | Forest Service Permanent Appropriations | 466,000 | O&M |
| 699 | Department of Commerce | National Oceanic and Atmospheric Administration | Operations, Research, and Facilities | 29,000 | O&M |
| 700 | Department of Defense--Military Programs | Operation and Maintenance | Allied Contributions and Cooperation Account | 603,000 | O&M |
| 701 | Department of Defense--Military Programs | Operation and Maintenance | Cooperative Threat Reduction Account | 5,000 | O&M |
| 702 | Department of Defense--Military Programs | Operation and Maintenance | Department of Defense Acquisition Workforce Development Fund | (243,000) | O&M |
| 703 | Department of Health and Human Services | Centers for Disease Control and Prevention | CDC-Wide Activities and Program Support | 767,000 | O&M |
| 704 | Department of Health and Human Services | Departmental Management | Office for Civil Rights | 2,000 | O&M |
| 705 | Department of Health and Human Services | Office of the Inspector General | Office of Inspector General | 11,000 | O&M |
| 706 | Department of Homeland Security | Citizenship and Immigration Services | Citizenship and Immigration Services | 3,063,000 | O&M |
| 707 | Department of Homeland Security | Transportation Security Administration | Aviation Security | 222,000 | O&M |
| 708 | Department of Homeland Security | U.S. Customs and Border Protection | Customs and Border Protection | 1,545,000 | O&M |
| 709 | Department of Homeland Security | U.S. Immigration and Customs Enforcement | Immigration and Customs Enforcement | 223,000 | O&M |
| 710 | Department of Justice | Federal Prison System | Federal Prison Industries, Incorporated | 116,000 | O&M |
| 711 | Department of Justice | Federal Prison System | Federal Prison Industries, Incorporated | 116,000 | O&M |
| 712 | Department of the Interior | Bureau of Indian Affairs and Bureau of Indian Education | Miscellaneous permanent appropriations | 107,000 | O&M |
| 713 | Department of the Interior | Bureau of Indian Affairs and Bureau of Indian Education | Operation and maintenance of quarters | 5,000 | O&M |
| 714 | Department of the Interior | Bureau of Land Management | Permanent Operating Funds | 148,000 | O&M |
| 715 | Department of the Interior | Department of the Interior | Deposits, Operation and Maintenance, Indian Irrigation Systems | (39,000) | O&M |
| 716 | Department of the Interior | National Park Service | Other Permanent Appropriations | 216,000 | O&M |
| 717 | Department of the Interior | National Park Service | Recreation Fee Permanent Appropriations | 189,000 | O&M |
| 718 | Department of the Interior | United States Fish and Wildlife Service | Miscellaneous permanent appropriations | 3,000 | O&M |
| 719 | Department of Transportation | Federal Highway Administration | Miscellaneous appropriations | 159,000 | O&M |
| 720 | Department of Transportation | Saint Lawrence Seaway Development Corporation | Saint Lawrence Seaway Development Corporation | (1,000) | O&M |
| 721 | Department of Transportation | Saint Lawrence Seaway Development Corporation | Saint Lawrence Seaway Development Corporation | (1,000) | O&M |
| 722 | Electric Reliability Organization | Electric Reliability Organization | Electric Reliability Organization | 100,000 | O&M |
| 723 | Electric Reliability Organization | Electric Reliability Organization | Electric Reliability Organization | 100,000 | O&M |
| 724 | Morris K. Udall and Stewart L. Udall Foundation | Morris K. Udall and Stewart L. Udall Foundation | Morris K. Udall and Stewart L. Udall Foundation | 3,000 | O&M |
| 725 | Morris K. Udall and Stewart L. Udall Foundation | Morris K. Udall and Stewart L. Udall Foundation | Morris K. Udall and Stewart L. Udall Foundation | 3,000 | O&M |
| 726 | Public Company Accounting Oversight Board | Public Company Accounting Oversight Board | Public Company Accounting Oversight Board | 245,000 | O&M |
| 727 | Public Company Accounting Oversight Board | Public Company Accounting Oversight Board | Public Company Accounting Oversight Board | 245,000 | O&M |
| 728 | Securities Investor Protection Corporation | Securities Investor Protection Corporation | Securities Investor Protection Corporation | 190,000 | O&M |
| 729 | Securities Investor Protection Corporation | Securities Investor Protection Corporation | Securities Investor Protection Corporation | 190,000 | O&M |
| 730 | Other Payments & Receipts | | | | |
| 731 | Department of Agriculture | Agricultural Marketing Service | Expenses and Refunds, Inspection and Grading of Farm Products | 169,000 | Other Pay/Rec |
| 732 | Department of Agriculture | Agricultural Marketing Service | Marketing Services | 14,000 | Other Pay/Rec |
| 733 | Department of Agriculture | Food Safety and Inspection Service | Expenses and Refunds, Inspection and Grading of Farm Products | 10,000 | Other Pay/Rec |
| 734 | Department of Agriculture | Foreign Agricultural Service | Expenses, Public Law 480, Foreign Assistance Programs, Agriculture Liquidating Account | (296,000) | Other Pay/Rec |
| 735 | Department of Agriculture | Foreign Agricultural Service | Public Law 480 Title I Direct Credit and Food for Progress Program Account | 14,000 | Other Pay/Rec |
| 736 | Department of Agriculture | Grain Inspection, Packers and Stockyards Administration | Limitation on Inspection and Weighing Services Expenses | (11,000) | Other Pay/Rec |
| 737 | Department of Agriculture | National Institute of Food and Agriculture | Extension Activities | 21,000 | Other Pay/Rec |
| 738 | Department of Agriculture | National Institute of Food and Agriculture | Integrated Activities | 53,000 | Other Pay/Rec |
| 739 | Department of Agriculture | Natural Resources Conservation Service | Watershed Rehabilitation Program | 33,000 | Other Pay/Rec |
| 740 | Department of Agriculture | Office of the Secretary | Office of the Secretary | 8,000 | Other Pay/Rec |
| 741 | Department of Agriculture | Rural Business Cooperative Service | Biorefinery Assistance Program Account | 6,000 | Other Pay/Rec |
| 742 | Department of Commerce | Bureau of the Census | Current Surveys and Programs | 28,000 | Other Pay/Rec |
| 743 | Department of Education | Departmental Management | Program administration | 2,000 | Other Pay/Rec |
| 744 | Department of Energy | Energy Programs | Payments to States under Federal Power Act | 4,000 | Other Pay/Rec |
| 745 | Department of Health and Human Services | Departmental Management | General departmental management | (17,000) | Other Pay/Rec |
| 746 | Department of Homeland Security | Department of Homeland Security | Unclaimed Checkpoint Money | (1,000) | Other Pay/Rec |
| 747 | Department of Homeland Security | Transportation Security Administration | Intelligence and Vetting | (1,000) | Other Pay/Rec |
| 748 | Department of Homeland Security | U.S. Customs and Border Protection | Electronic System for Travel Authorization | 33,000 | Other Pay/Rec |
| 749 | Department of Homeland Security | U.S. Customs and Border Protection | Payments to Wool Manufacturers | 11,000 | Other Pay/Rec |
| 750 | Department of Homeland Security | United States Coast Guard | Maritime Oil Spill Programs | 149,000 | Other Pay/Rec |
| 751 | Department of Justice | Legal Activities and U.S. Marshals | Fees and Expenses of Witnesses | 185,000 | Other Pay/Rec |
| 752 | Department of Justice | Office of Justice Programs | Public Safety Officer Benefits | 73,000 | Other Pay/Rec |
| 753 | Department of the Interior | Bureau of Land Management | Miscellaneous Permanent Payment Accounts | 53,000 | Other Pay/Rec |
| 754 | Department of the Interior | Bureau of Reclamation | Water and Related Resources | 1,000 | Other Pay/Rec |
| 755 | Department of the Interior | Department of the Interior | Royalties on Natural Resources, not Otherwise Classified | (359,000) | Other Pay/Rec |
| 756 | Department of the Interior | Departmental Offices | National Petroleum Reserve, Alaska | 3,000 | Other Pay/Rec |
| 757 | Department of the Interior | Insular Affairs | Compact of free association | 220,000 | Other Pay/Rec |
| 758 | Department of the Interior | Office of Surface Mining Reclamation and Enforcement | Payments to States in Lieu of Coal Fee Receipts | 160,000 | Other Pay/Rec |
| 759 | Department of the Interior | Office of Surface Mining Reclamation and Enforcement | Supplemental Payments to UMWA Plans | 142,000 | Other Pay/Rec |
| 760 | Department of the Interior | United States Fish and Wildlife Service | Migratory Bird Conservation Account | 61,000 | Other Pay/Rec |
| 761 | Department of the Treasury | Department of the Treasury | Budget Clearing Account (suspense) | (3,000) | Other Pay/Rec |
| 762 | Department of the Treasury | Department of the Treasury | Debt Collection Improvement Fund, Federal Receipts | (23,000) | Other Pay/Rec |
| 763 | Department of the Treasury | Department of the Treasury | Debt Collection, Non-federal Receipts | (132,000) | Other Pay/Rec |

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| 3 | Agency Name | Bureau Name | Account Name | Total | Type |
| 764 | Department of the Treasury | Department of the Treasury | Payment of Interest on Advances to the Railroad Retirement Board | (103,000) | Other Pay/Rec |
| 765 | Department of the Treasury | Fiscal Service | Payment of Government Losses in Shipment | 1,000 | Other Pay/Rec |
| 766 | Department of the Treasury | Internal Revenue Service | Informant Payments | 71,000 | Other Pay/Rec |
| 767 | Department of Veterans Affairs | Benefits Programs | Compensation | 69,722,000 | Other Pay/Rec |
| 768 | Department of Veterans Affairs | Departmental Administration | Construction, Major Projects | 2,000 | Other Pay/Rec |
| 769 | Department of Veterans Affairs | Departmental Administration | Construction, Minor Projects | 2,000 | Other Pay/Rec |
| 770 | Department of Veterans Affairs | Departmental Administration | Information Technology Systems | 24,000 | Other Pay/Rec |
| 771 | Farm Credit Administration | Farm Credit Administration | Limitation on Administrative Expenses | 6,000 | Other Pay/Rec |
| 772 | Federal Housing Finance Agency | Federal Housing Finance Agency | Federal Housing Finance Agency, Administrative Expenses | 242,000 | Other Pay/Rec |
| 773 | Federal Retirement Thrift Investment Board | Federal Retirement Thrift Investment Board | Program Expenses | 177,000 | Other Pay/Rec |
| 774 | General Services Administration | General Services Administration | Other Receipts, Surplus Real and Related Personal Property | (1,000) | Other Pay/Rec |
| 775 | General Services Administration | Supply and Technology Activities | Expenses of Transportation Audit Contracts and Contract Administration | 9,000 | Other Pay/Rec |
| 776 | Judicial Branch | Courts of Appeals, District Courts, and Other Judicial Services | Registry Administration | 1,000 | Other Pay/Rec |
| 777 | Legislative Branch | House of Representatives | Compensation of Members and Related Administrative Expenses | 100,000 | Other Pay/Rec |
| 778 | Legislative Branch | House of Representatives | Congressional Use of Foreign Currency, House of Representatives | 7,000 | Other Pay/Rec |
| 779 | Legislative Branch | Legislative Branch Boards and Commissions | Other Legislative Branch Boards and Commissions | 1,000 | Other Pay/Rec |
| 780 | Legislative Branch | Library of Congress | Payments to Copyright Owners | 4,000 | Other Pay/Rec |
| 781 | Legislative Branch | Senate | Compensation of Members, Senate | 23,000 | Other Pay/Rec |
| 782 | Legislative Branch | Senate | Congressional Use of Foreign Currency, Senate | 3,000 | Other Pay/Rec |
| 783 | Other Defense Civil Programs | Armed Forces Retirement Home | Other Receipts, Armed Forces Retirement Home | (15,000) | Other Pay/Rec |
| 784 | Other Defense Civil Programs | Forest and Wildlife Conservation, Military Reservations | Wildlife Conservation | 3,000 | Other Pay/Rec |
| 785 | Railroad Retirement Board | Railroad Retirement Board | Limitation on Administration | (3,000) | Other Pay/Rec |
| 786 | Standard Setting Body | Standard Setting Body | Payment to Standard Setting Body | 26,000 | Other Pay/Rec |
| 787 | | Public Health & Welfare | | | |
| 788 | Department of Agriculture | Food and Nutrition Service | Commodity Assistance Program | 20,000 | Public Health |
| 789 | Department of Health and Human Services | Administration for Children and Families | Payments for Foster Care and Permanency | 7,314,000 | Public Health |
| 790 | Department of Health and Human Services | Administration for Children and Families | Promoting Safe and Stable Families | 461,000 | Public Health |
| 791 | Department of Health and Human Services | Agency for Healthcare Research and Quality | Healthcare Research and Quality | 6,000 | Public Health |
| 792 | Department of Health and Human Services | Centers for Disease Control and Prevention | Agency for Toxic Substances and Disease Registry, Toxic Substances and Environmental Public Health | 2,000 | Public Health |
| 793 | Department of Health and Human Services | Department of Health and Human Services | Contributions, Indian Health Facilities | (65,000) | Public Health |
| 794 | Department of Health and Human Services | Department of Health and Human Services | Federal Share of Child Support Collections | (689,000) | Public Health |
| 795 | Department of Health and Human Services | Health Resources and Services Administration | Maternal, Infant, and Early Childhood Home Visiting Programs | 364,000 | Public Health |
| 796 | Department of Health and Human Services | Indian Health Service | Indian Health Facilities | 9,000 | Public Health |
| 797 | Department of Health and Human Services | Indian Health Service | Indian Health Services | 147,000 | Public Health |
| 798 | Department of Health and Human Services | National Institutes of Health | National Institutes of Health | 115,000 | Public Health |
| 799 | Department of Health and Human Services | Substance Abuse and Mental Health Services Administration | Substance Abuse and Mental Health Services Administration | 40,000 | Public Health |
| 800 | Other Commissions and Boards | Other Commissions and Boards | Commission to Eliminate Child Abuse and Neglect Fatalities | 2,000 | Public Health |
| 801 | | Research & Development | | | |
| 802 | Department of Agriculture | National Institute of Food and Agriculture | Biomass Research and Development | 19,000 | R&D |
| 803 | Department of Health and Human Services | Department of Health and Human Services | Cooperative Research and Development Agreements, Centers for Disease Control | (2,000) | R&D |
| 804 | Department of Health and Human Services | Department of Health and Human Services | Cooperative Research and Development Agreements, FDA | (2,000) | R&D |
| 805 | Department of Health and Human Services | Department of Health and Human Services | Cooperative Research and Development Agreements, NIH | (28,000) | R&D |
| 806 | | Recoveries | | | |
| 807 | Department of Defense--Military Programs | Department of Defense--Military Programs | Damaged | (36,000) | Recoveries |
| 808 | Department of Defense--Military Programs | Department of Defense--Military Programs | Air Force | (30,000) | Recoveries |
| 809 | Department of Defense--Military Programs | Department of Defense--Military Programs | Army | (4,000) | Recoveries |
| 810 | Department of Defense--Military Programs | Department of Defense--Military Programs | Defense Agencies | (2,000) | Recoveries |
| 811 | Department of Defense--Military Programs | Department of Defense--Military Programs | Navy | (21,000) | Recoveries |
| 812 | Department of Energy | Power Marketing Administration | Authority, Recovery Act. | 2,000 | Recoveries |
| 813 | Department of Homeland Security | Department of Homeland Security | Recoveries, Oil Spill Liability Trust Fund | (6,000) | Recoveries |
| 814 | Department of Homeland Security | U.S. Customs and Border Protection | Puerto Rico | 243,000 | Recoveries |
| 815 | Department of Homeland Security | U.S. Customs and Border Protection | Unclaimed and Abandoned Goods | 2,000 | Recoveries |
| 816 | General Services Administration | General Services Administration | Recoveries of Transportation Charges | (10,000) | Recoveries |
| 817 | | Rents | | | |
| 818 | Department of Agriculture | Department of Agriculture | Rents and Charges for Quarters, Forest Service | (9,000) | Rents |
| 819 | Department of Health and Human Services | Department of Health and Human Services | Rent and Charges for Quarters, Indian Health Service | (7,000) | Rents |
| 820 | Department of Housing and Urban Development | Housing Programs | Rental Housing Assistance Fund | (2,000) | Rents |
| 821 | Department of the Interior | Department of the Interior | Rent from Mineral Leases, Permit Processing Improvement Fund | (12,000) | Rents |
| 822 | Department of the Interior | Department of the Interior | Rental Payments, Park Buildings Lease and Maintenance Fund | (8,000) | Rents |
| 823 | Department of the Interior | Department of the Interior | Rents and Charges for Quarters, Bureau of Indian Affairs | (5,000) | Rents |
| 824 | Department of the Interior | Department of the Interior | Rents and Charges for Quarters, Bureau of Land Management, Interior | (1,000) | Rents |
| 825 | Department of the Interior | Department of the Interior | Rents and Charges for Quarters, Fish and Wildlife Service | (4,000) | Rents |
| 826 | Department of the Interior | Department of the Interior | Rents and Charges for Quarters, National Park Service | (23,000) | Rents |
| 827 | | Restoration | | | |
| 828 | Department of Commerce | National Oceanic and Atmospheric Administration | Gulf Coast Ecosystem Restoration Science, Observation, Monitoring, and Technology | (3,000) | Restoration |
| 829 | Department of Defense--Military Programs | Department of Defense--Military Programs | Restoration of the Rocky Mountain Arsenal, Army | (1,000) | Restoration |
| 830 | Department of the Interior | Department of the Interior | Power Revenues, Indian Irrigation Projects | (73,000) | Restoration |

| | A | B | C | D | E |
|-----|---|--|--|--------------|-------------|
| 3 | Agency Name | Bureau Name | Account Name | Total | Type |
| 831 | Department of the Interior | Department of the Interior | Revenues, Colorado River Dam Fund, Boulder Canyon Project | (74,000) | Restoration |
| 832 | Department of the Interior | United States Fish and Wildlife Service | Sport Fish Restoration | 426,000 | Restoration |
| 833 | | | | | |
| 834 | | | | | |
| 835 | Salaries & Expenses | | | | |
| 836 | Department of Agriculture | Animal and Plant Health Inspection Service | Salaries and Expenses | 251,000 | S&E |
| 837 | Department of Health and Human Services | Food and Drug Administration | Salaries and Expenses | 6,000 | S&E |
| 838 | Department of Justice | Drug Enforcement Administration | Salaries and Expenses | 1,000 | S&E |
| 839 | Department of the Treasury | Fiscal Service | Salaries and Expenses | 147,000 | S&E |
| 840 | Judicial Branch | Courts of Appeals, District Courts, and Other Judicial Services | Salaries and Expenses | 397,000 | S&E |
| 841 | Judicial Branch | Supreme Court of the United States | Salaries and Expenses | 2,000 | S&E |
| 842 | Judicial Branch | United States Court of Appeals for the Federal Circuit | Salaries and Expenses | 3,000 | S&E |
| 843 | Judicial Branch | United States Court of International Trade | Salaries and Expenses | 1,000 | S&E |
| 844 | Sales | | | | |
| 845 | Department of Agriculture | Department of Agriculture | Timber Roads, Purchaser Elections | (2,000) | Sales |
| 846 | Department of Agriculture | Department of Agriculture | Timber Salvage Sales | (38,000) | Sales |
| 847 | Department of Agriculture | Forest Service | Stewardship Contracting Product Sales | 9,000 | Sales |
| 848 | Department of Defense--Military Programs | Department of Defense--Military Programs | Disposal of Department of Defense Real Property | (19,000) | Sales |
| 849 | Department of Defense--Military Programs | Department of Defense--Military Programs | Proceeds from the Transfer or Disposition of Commissary Facilities | (1,000) | Sales |
| 850 | Department of Defense--Military Programs | Department of Defense--Military Programs | Sale of Certain Materials in National Defense Stockpile | (29,000) | Sales |
| 851 | Department of Defense--Military Programs | Trust Funds | Surcharge Collections, Sales of Commissary Stores, Defense | (35,000) | Sales |
| 852 | Department of Energy | Department of Energy | Oil and Gas Sale Proceeds at NPRs. | (2,000) | Sales |
| 853 | Department of Energy | Department of Energy | Sale and Transmission of Electric Energy, Falcon Dam | (2,000) | Sales |
| 854 | Department of Energy | Department of Energy | Sale and Transmission of Electric Energy, Southeastern Power Administration | (194,000) | Sales |
| 855 | Department of Energy | Department of Energy | Sale and Transmission of Electric Energy, Southwestern Power Administration | (94,000) | Sales |
| 856 | Department of Energy | Department of Energy | Sale of Power and Other Utilities, not Otherwise Classified | (93,000) | Sales |
| 857 | Department of Homeland Security | Department of Homeland Security | Sale of Real Property, U.S. Coast Guard Housing Special Fund | (3,000) | Sales |
| 858 | Department of State | Department of State | International Center, Washington, D.C., Sale and Rent of Real Property | (1,000) | Sales |
| 859 | Department of the Interior | Department of the Interior | Forest Ecosystem Health and Recovery, Disposal of Salvage Timber | (14,000) | Sales |
| 860 | Department of the Interior | Department of the Interior | Sale of Public Lands and Materials | (3,000) | Sales |
| 861 | Department of the Interior | Department of the Interior | Sale of Timber, Wildlife and Other Natural Land Products, not Otherwise Classified | (3,000) | Sales |
| 862 | Other Defense Civil Programs | Forest and Wildlife Conservation, Military Reservations | Sales of Hunting and Fishing Permits, Military Reservations | (3,000) | Sales |
| 863 | | | | | |
| 864 | Tax Credits | | | | |
| 865 | Department of the Interior | Department-Wide Programs | Payments in Lieu of Taxes | 33,000 | Tax Credits |
| 866 | Department of the Treasury | Internal Revenue Service | Payment Where Alternative Minimum Tax Credit Exceeds Liability for Tax | 7,000 | Tax Credits |
| 867 | Department of the Treasury | Internal Revenue Service | Payment Where Certain Tax Credits Exceed Liability for Corporate Tax | 152,000 | Tax Credits |
| 868 | Department of the Treasury | Internal Revenue Service | Payment Where Small Business Health Insurance Tax Credit Exceeds Liability for Tax | 38,000 | Tax Credits |
| 869 | Department of the Treasury | Internal Revenue Service | Refundable Premium Tax Credit and Cost Sharing Reductions | 27,213,000 | Tax Credits |
| 870 | TARP | | | | |
| 871 | Department of the Treasury | Department of the Treasury | Proceeds, GSE Equity Related Transactions | (20,370,000) | TARP |
| 872 | Department of the Treasury | Department of the Treasury | Troubled Asset Relief Program, Downward Reestimates of Subsidies | (1,525,000) | TARP |
| 873 | Department of the Treasury | Departmental Offices | Office of Financial Stability | 152,000 | TARP |
| 874 | Department of the Treasury | Departmental Offices | Special Inspector General for the Troubled Asset Relief Program | 5,000 | TARP |
| 875 | Department of the Treasury | Departmental Offices | Troubled Asset Relief Program Equity Purchase Program | 3,000 | TARP |
| 876 | Department of the Treasury | Departmental Offices | Troubled Asset Relief Program, Housing Programs | 4,211,000 | TARP |
| 877 | TRAINING | | | | |
| 878 | Barry Goldwater Scholarship and Excellence in Education | Barry Goldwater Scholarship and Excellence in Education Foundation | Barry Goldwater Scholarship and Excellence in Education Foundation | 2,000 | Training |
| 879 | Department of Agriculture | Rural Utilities Service | Distance Learning, Telemedicine, and Broadband Program | 187,000 | Training |
| 880 | Department of Education | Office of Federal Student Aid | Student Aid Administration | 8,000 | Training |
| 881 | Department of Education | Office of Postsecondary Education | Higher Education | 320,000 | Training |
| 882 | Department of Education | Office of Special Education and Rehabilitative Services | Rehabilitation Services | 3,042,000 | Training |
| 883 | Department of Homeland Security | United States Coast Guard | Boat Safety | 105,000 | Training |
| 884 | Department of Labor | Employment and Training Administration | Short Time Compensation Programs | (10,000) | Training |
| 885 | Department of Labor | Employment and Training Administration | Training and Employment Services | 115,000 | Training |
| 886 | Equal Employment Opportunity Commission | Equal Employment Opportunity Commission | EEOC Education, Technical Assistance, and Training | (2,000) | Training |
| 887 | Legislative Branch | Legislative Branch Boards and Commissions | Payments, John C. Stennis Center for Public Service | (1,000) | Training |
| 888 | National Science Foundation | National Science Foundation | Education and Human Resources | 71,000 | Training |