

# NFC

## Procedures



National Finance Center  
Office of the Chief Financial Officer  
U.S. Department of Agriculture

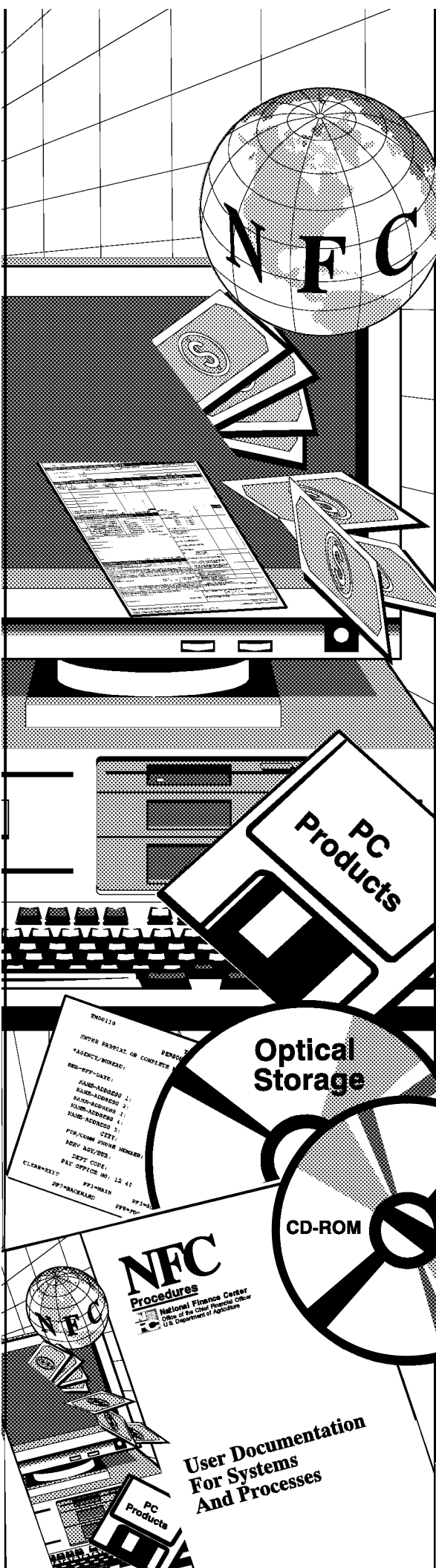
May 2007

# Financial Statements Data Exchange System (FSDE)

TITLE IV  
Central Accounting System Manual

CHAPTER 8  
Consolidated Financial Statements System

SECTION 1  
Financial Statements Data Exchange System (FSDE)



User Documentation  
For Systems  
And Processes





# Financial Statements Data Exchange System (FSDE)



**National Finance Center**  
Office of the Chief Financial Officer  
U.S. Department of Agriculture

## **IMPORTANT INFORMATION !**

This publication is an illustrated version of FSDE **online help**. Since the user can access and print online help directly from the application, online help is considered the primary source for information about FSDE.

When you print online help directly from the application, the format is different from this illustrated version; however, the text is the same. Therefore, NFC provides the illustrated version only upon customer request.

For information about this publication, please contact the Payroll/Personnel Publications and Communications Branch (PPCB). Instructions for contacting PPCB and other support sources are provided in the **About This Procedure** section of this publication.

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## Latest Update Information

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## About This Procedure

This procedure provides instructions for accessing and operating the Financial Statements Data Exchange System (FSDE). The following information will help you use the procedure more effectively and locate further assistance if needed.

## How The Procedure Is Organized

The major sections of this procedure are described below:

[FSDE Overview](#) presents an overview of FSDE, including security access information and instructions for accessing the system. It also provides basic operational information including how to get help using **FSDE**.

[Using FSDE](#) provides step-by-step instructions for the processes and subprocesses performed in **FSDE**.

[Field Instructions For Getting Started in FSDE](#) contains instructions for or descriptions of the fields on **FSDE** login windows.

[Instructions and Descriptions For Using FSDE](#) contains instructions for or descriptions of the fields on **FSDE** processing windows.

[Glossary](#) contains accounting and budget terms and acronyms used in **FSDE** windows.

[Heading Index](#) provides an alphabetical list of all headings in the procedure. When a heading is referenced, you can use this index to locate the page number.

To keep you informed about new or changed information related to this system, NFC issues short publications called Internal bulletins. This procedure and all related bulletins are listed in the NFC Publications Catalog available online from the NFC Web site (<http://www.nfc.usda.gov>) home page. Users can choose to view and/or print bulletins from the list provided in the Publications Catalog.

## What Conventions Are Used

This procedure uses the following visual aids to identify certain kinds of information:

Convention	Example
Messages displayed by the system are printed in <i>italics</i> .	The message <i>Please Select An Option From The Drop Down List Box</i> is displayed.
Important extra information is identified by a bolded note, warning, caution, or reminder prefix followed by statement.	<b>Note:</b> Options shown in gray are not available for use and do not respond to selection.
Figure references link figures with the text. These references are printed in bold sans serif font.	The FSDE Help Topics window ( <b>Figure 1</b> ) is displayed.
References to headings in the procedure are printed in the same font as figure references. <b>Note:</b> When a heading is referenced in the procedure, you can use the Heading Index to locate the page number.	To obtain information on help text and windows display, see <b>FSDE Menu Bar</b> .
References to menu options are printed in <b><i>bold italics</i></b> .	To view FSDE online reports select, <b><i>Reports</i></b> from the <b>FSDE Menu Bar</b> .
References to command buttons or keyboard keys are printed in bold and enclosed in brackets.	To return to the previous window, click <b>[Back]</b> . At any time during the entry process, you can get help with completing a field by pressing <b>[Help]</b> .

## Who To Contact For Help

For questions about the system (including help with unusual conditions), contact Information Center personnel at **504-255-5230**.

For access to FSDE, contact your agency's ADP security officer.

For questions about this procedure, contact the Payroll/Personnel Publications and Communications Branch at **504-255-5322**.

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## FSDE Overview

This section presents the following topics:

[About FSDE](#)

[Access, Security, And Installation](#)

### About FSDE

FSDE is a Web-based application designed, developed, and maintained by the National Finance Center (NFC) for personal computers (PCs) running with either Internet Explorer 6.0 (or higher) or Netscape Navigator 6.2.3 (or higher) browsers. It collects, reconciles, and consolidates footnotes and supplemental information to the financial statements. It allows all USDA agencies to:

- Enter footnote information at the agency level
- Reconcile agency data to the financial statements
- Consolidate agency data into department level footnotes
- Publish consolidated department footnotes and supplemental information

For more information about FSDE, see:

[FSDE Users](#)

[User Roles](#)

[Hardware and Software Requirements](#)

### FSDE Users

The Agency Security Officer requests access for FSDE users by either sending an e-mail to the NFC Information Systems Security Officer (ISSO) at [nfc.securityofv@usda.gov](mailto:nfc.securityofv@usda.gov). or by sending a fax (which includes the Security Officer's signature and telephone number) to 504-426-9704. Users allow at least 2 weeks for the request to be processed.

**Note:** Options displayed within FSDE will depend on the users access security level. Also, if a user is not authorized to perform a specific function, the user will receive a message indicating that the operation can not be performed.

### User Roles

User roles in FSDE are based upon the Security Officer's request. Three levels of access will be provided based on the users roles.

- **Role Id 1** – Agency users may add, delete, and update data, and review agency level reports for the Financial Statement footnote entries.
- **Role Id 2** – Departmental/Administrator may add, delete, and update data, including initial estimates, eliminations, and adjustment entries.

Review agency level reports

Review data entered by all agencies

Maintain all reference data tables

Select/view all data in reports

- **Role Id 3** – Auditors may view agency level reports

Review data entered by all agencies

Select/view all data in reports

### **Hardware and Software Requirements**

You will need the following equipment to use FSDE:

- A PC with Internet capabilities.
- Access to the Internet with an Internet Explorer browser 6.0 or higher (with the Security patch) or a Netscape Navigator browser of 6.2.3.
- Printer capable of printing Web pages.
- An NFC User Id with access to FSDE.

## **Access, Security, And Installation**

Security is designed to prevent the unauthorized use of systems and databases. For security information, including user identification numbers (user IDs), passwords, and obtaining access to a specific system, see the Security Access procedure (Title VI, Chapter 1, Section 1).

For more information, see:

[Requesting Access To FSDE](#)

[Database Security](#)

### **Requesting Access To FSDE**

To access FSDE, you must:

- Use a personal computer and a secured telecommunications link to NFC.
- Have authorized security clearance.

For information about connecting and disconnecting from your telecommunications network, see the instructions that are provided with your specific network.

Individuals must request access through their agency's security officer. The request should provide the following information:

- User name

- User SSN
- User ID
- Agency name
- User access request level
- Telephone number
- Application name (FSDE)

Authorized User Ids and passwords are assigned by NFC Security based on the agency code provided by the agency. **Note:** Passwords are 6–8 alphanumeric, numeric, or some special characters in length and expire every 90 days. Expired passwords are rest online by the user. Forgotten/lost passwords must be reset by the Security Officer.

All record-level access is controlled by user roles and is called “Applications Access Controls”. The access level requested should be based on the individual’s assigned work requirements and job functions. Authorized users and roles will be identified by OCFO and participating agencies. There are three levels of access;

- Agency User – read and update access (Agency Level Access only).
- System Administrator/Departmental User – read, update, and view access (Global Access).
- Auditor – read access only (Global Access).

### **Database Security**

The following information describes the system environment at NFC:

FSDE is accessed via secure socket layer (SSL) 128-bit encrypted connection via NFC secured Web servers. Access will be granted via the NFC Reporting Center.

The FSDE System is an ACTIVE SERVER PAGES.NET (ASP.NET) application developed by NFC staff. The application resides on a Web server farm comprised of Windows 2000 servers running Internet Information Server (IIS 5.0). The farm is front-ended by a load balancer (F5). The farm servers retrieve data from Oracle/UNIX database servers. Internet traffic uses 128-bit SSL Version 3. Traffic between the Web servers and database servers uses Oracle SQL\*Net with encryption provided by the Advanced Server Option (ASO).



## Getting Started In FSDE

This section presents the following topics:

[Online Help For FSDE](#)

[FSDE Navigating Features](#)

[Starting FSDE](#)

▶ [Using The eAuthentication Login \(For United States Department Of Agriculture \(USDA\) Employees Only\)](#) ◀

[Changing Your Password](#)

[Exiting FSDE](#)

## Online Help For FSDE

The online help feature is available as a reference tool when using FSDE. When you need assistance, click **Help** at any FSDE menu bar, and The FSDE Help Topics (**Figure 1**) displays in a separate browser window. The Welcome To FSDE Help displays on the right side of the window and provides information about how to use FSDE help. The expandable FSDE Help Table of Contents displays on the left side of the window and provides links to the entire online documentation.

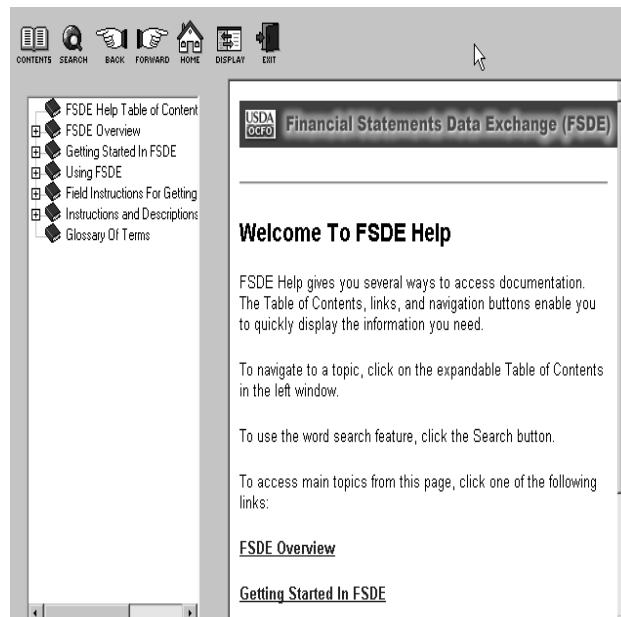


Figure 1. FSDE Help Topics



The FSDE help window provides the following options:

Options	Description
Contents	Displays the table of contents for online documentation.
Search	Provides word search capability.
Back	Returns to the previous window.
Forward	Moves to the next window.
Home	Returns to the Welcome to FSDE Help window.
Display	Maximizes the current window.
Exit	Log offs the system.

Another help functionality is available within each window in FSDE. Help can be obtained by clicking ? in the applicable field and additional information specific to each window will be displayed.

Also, the FSDE documentation is available in a printable PDF format. This online documentation can be obtained by accessing the NFC’s Web site at [www.nfc.usda.gov](http://www.nfc.usda.gov), clicking the Pubs & Forms icon, and searching for Title IV, Chapter 8, Section 1.

## FSDE Navigating Features

FSDE is designed in a windows format, providing mouse-driven, point-and-click functionality; menu bars; drop-down menus; and other windows navigating features. This section reviews these basic features and describes others that are specific to FSDE.

For more information, see:

- [The FSDE Menu Bar](#)
- [FSDE Pop-Up Windows](#)
- [FSDE Command Buttons](#)
- [FSDE Functional/Directional Keys](#)
- [FSDE Edit Message Display Pop-ups](#)

### **The FSDE Menu Bar**



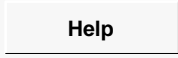





The menu bar appears below the FSDE logo on all windows except pop-ups. The options displayed on the menu bar depend on the user’s access level. When an option from the menu bar is selected, a **drop-down menu** is displayed showing a list of options which are available within FSDE.

### **FSDE Pop-Up Windows**

Pop-up windows do not have a menu bar or a toolbar; however, they do have command buttons that carry out an action implied in the button’s name. These buttons include commands such as **OK**, **Cancel**, and **Close**.







## FSDE Command Buttons

The following command buttons are used throughout FSDE:

FSDE Command Buttons	
Button	Description
	Used to return to the previous window.
	Used to request a note.
	Used to display window-level help.
	Used to exit the system.
	Used to print a note.
	Used to request a specific FSDE report.
	Used to save data entered.
	Used to process data entered.

## FSDE Functional/Directional Keys

Your keyboard includes the following function keys that can be used in FSDE:

Function Keys	
Key	Description
	Used to accept/process data.
	Used to delete data.
	Used to advance to the next field.
	Used to create a space or tab to the next field.
	Used to move to the next character within a field.
	Used to move the previous character within a field.

## FSDE Edit Message Display Pop-ups

During entry of data within FSDE, if information entered is incorrect an error message will be displayed. Read the message and click **OK** to return and reenter the correct data.

**Note:** Agencies are not required to complete all footnotes before an individual footnote can be submitted. Once you click **Submit**, the footnote must pass through the edit process. If it fails the edits, an error message will be displayed citing the specific error.

If the submitted footnote passes all edits, a message will be displayed indicating the footnote has been successfully submitted.

## Starting FSDE

To start FSDE:

1. Log on to the Internet.
2. Connect to the NFC Home page at [www.nfc.usda.gov](http://www.nfc.usda.gov).
3. Double-click the FSDE icon, and the FSDE Warning banner is displayed.
4. Read the message and click **[Accept]** to log in to the system. **Note:** To return to the NFC Home Page, click **[Cancel]**.
5. The FSDE Logon window (**Figure 2**) is displayed. Complete the fields as indicated under [FSDE Logon Pop-up Field Instructions](#).



The screenshot shows a web browser window titled "Financial Statements Data Exchange (FSDE)". In the top left corner, there are logos for "USDA" and "OCFO". In the top right corner, there are links for "Help" and "Logout". The main content area is titled "FSDE - Logon" and contains the following elements:

- A "Username" text input field.
- A "Password" text input field.
- A "Login" button.
- A checkbox labeled "change Password".

At the bottom of the window, there are several links: "Frequently Asked Questions", "Accessibility", "Security", "Privacy", and "Contact Us".

Figure 2. FSDE Logon Window

6. click **[Login]**

- After successfully logging into FSDE, the FSDE Home Page (**Figure 3**) is displayed. From the FSDE Home Page, you may select **Reports** or **Administration** to display the report menu which lists the available FSDE reports or the administration menu which lists the options available to FSDE administrators (i.e., Open/Close Footnote Entry and Assign Agency Footnotes). From the FSDE Home Page, you may also view details pertaining to the Notes Summary Status window or to select data specific to the Agency Status or Agency Summary Status windows. See [Using FSDE](#).

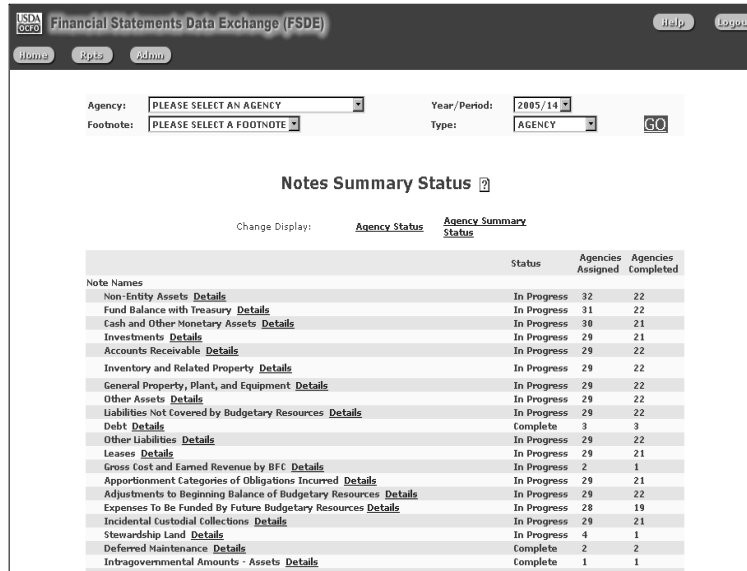


Figure 3. FSDE Home Page

## ► Using The eAuthentication Login (For United States Department Of Agriculture (USDA) Employees Only)

USDA employees have the option of logging on to FSDE using an eAuthentication user Id.

**To log on to FSDE using an eAuthentication user Id (for USDA employees only):**

- Connect to the NFC Home Page at [www.nfc.usda.gov](http://www.nfc.usda.gov).
- Double-click the FSDE icon and the FSDE Warning banner is displayed. Read the message and click **[Accept]** to log in to the system. **Note:** To return to the NFC Home Page, click **[Cancel]**. The eAuth Login (**Figure 4**) is displayed.



Figure 4. eAuth Login

3. Click [Accept–Login W/ eAuth Credentials]. The USDA Web site is displayed. ◀

## Changing Your Password

You may change your password at any time but not more than once a day.

### To change your password:

1. At the FSDE Logon Window, select **Change Password**. The Change Password pop-up (Figure 5) appears.

The screenshot shows the 'FSDE - Logon' page. At the top left is the USDA OCFD logo and the text 'Financial Statements Data Exchange (FSDE)'. At the top right are links for 'Help' and 'Logout'. The main heading is 'FSDE - Logon'. Below this, there is a form with the following elements:

- A label 'NF462' above a text input field.
- A label 'Password' above a text input field.
- A label 'New Password' above a text input field.
- A label 'Confirm New Password' above a text input field.
- Two buttons: 'Change Password' and 'Cancel'.

At the bottom of the page, there are links for 'Frequently Asked Questions', 'Accessibility', 'Security', 'Privacy', and 'Contact Us'.

**Figure 5. Change Password pop-up**

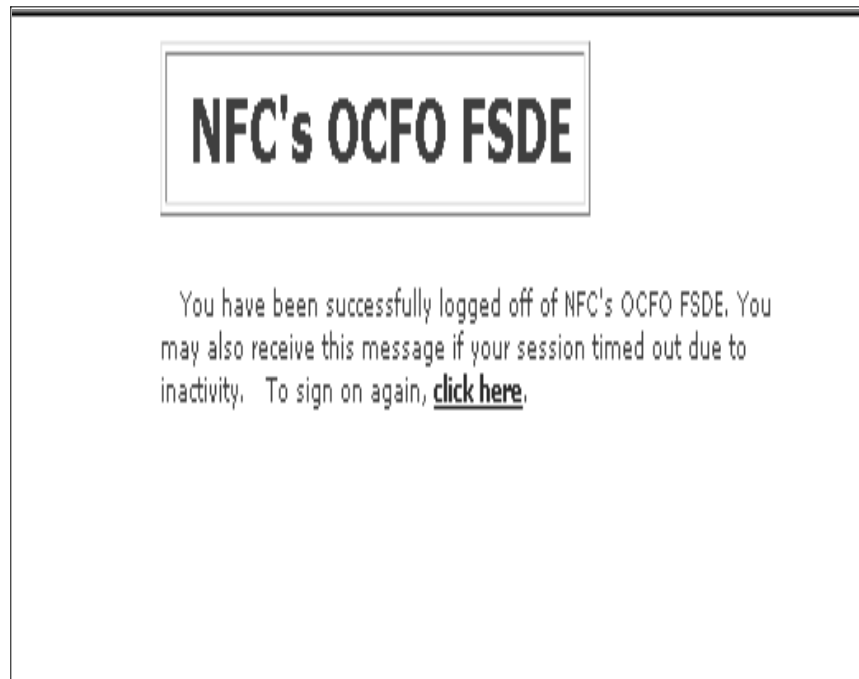
2. Complete the fields as indicated under [Change Password Pop-up Field Instructions](#).
3. Click **[Change Password]** to save the change and return to the previous window.
4. Click **[Cancel]** to exit the window without saving the change.

## Exiting FSDE

### To exit FSDE:

At any FSDE window, click **Logout** and the Logoff NFC's FSDE window (**Figure 6**) will be displayed.

**Note:** When you exit FSDE, you are still connected to the Internet.



**Figure 6. Logoff FSDE**



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## Using FSDE

This section presents the following topics:

[Adding Footnote Entries \(Agency-Specific and Administrator Use Only\)](#)

[Adding Elimination or Adjustments Entries \(Administrator Use Only\)](#)

[Assigning Footnotes \(Administrator Use Only\)](#)

[Controlling Footnote Entries \(Open/Block\) \(Administrator Use Only\)](#)

[View/Printing Online Reports \(Agency-Specific and Administrator Use Only\)](#)

[Updating Footnotes \(Agency-Specific and Administrator Use Only\)](#)

▶ [Populating Accounting Period Data \(Administrator Use Only\)](#) ◀

### Adding Footnote Entries (Agency-Specific and Administrator Use Only)

FSDE provides users with a method to add footnotes and supplemental information to the consolidated financial statements.

#### To add a Footnote:

1. At any FSDE window, click the drop-down menu to select (1) the applicable agency, (2) Year/Period, (3) footnote, and (4) type of footnote.
2. Click **Go**.
3. The selected footnote is displayed. Enter applicable data.

**Note:** If available, click **Show/Hide Detail Data** to obtain additional line item entry fields.

4. Click **Submit** to process the data entered.

**Note:** If the data did not process correctly, a message citing the specific error will be displayed. You may reenter the correct data, or exit the system. If you exit the system, the note status will be marked **In Progress**.

5. Click **Print** to receive a copy of the data entered. You may continue to obtain additional footnotes or exit the system.

**Note:** If you print a footnote that is in error, a message at the bottom of the window will be displayed.

6. Click **Logout** to exit the system.

See [Instructions and Descriptions For Using FSDE](#).

### Adding Elimination or Adjustment Entries (Administrator Use Only)

FSDE provides administrators a method to add elimination or adjustment entries to the footnotes and supplemental information to the consolidated financial statements.

### To add an Elimination or Adjustment entry:

1. At any FSDE window, click the drop-down menu to select (1) the applicable agency, (2) Year/Period, (3) footnote, and (4) type of footnote (elimination or adjustment). **Note:** Since the footnotes reconcile to the financial statement lines, the eliminations must also be accounted for on the footnote.
2. Click **Go**.
3. The selected footnote is displayed. Enter applicable data.  
**Note:** If available, click **Show/Hide Detail Data** to obtain additional entry line item fields.
4. Click **Submit** to process the data entered.  
**Note:** If the data did not process correctly, a message citing the specific error will be displayed. You may reenter the correct data, or exit the system. If you exit the system, the note status will be marked **In Progress** and the adjustment or elimination entry will not be available.
5. Click **Print** to receive a copy of the data entered. You may continue to obtain additional footnotes or exit the system.  
**Note:** If you print a footnote that is in error, a message at the bottom of the window will be displayed.
6. Click **Logout** to exit the system.

See [Instructions and Descriptions For Using FSDE](#).

## Assigning Footnotes (Administrator Use Only)

FSDE provides administrators a method to assign agency footnotes and supplemental information to the consolidated financial statements.

### To assign agency Footnotes:

1. From the FSDE menu bar, click **Administration**. Select **Assign Agency Footnotes**. Enter the agency, year, and applicable footnotes and click **Submit**. The message *You Have Successfully Assigned These Footnotes* will be displayed.
2. Click **Back** to return to the previous window.
3. Click **Logout** to exit the system.

See [Assign Agency Footnotes Field Instructions](#).

## Controlling Footnotes Entries (Administrator Use Only)

FSDE provides administrators a method to control users access to the footnotes and supplemental information to the consolidated financial statements.

#### To control a Footnote entry:

1. From the FSDE menu bar, click **Administration**. Select **Open/Close Footnote Entry**. Select the fiscal year, period, and open/close accessibility and click **Submit**. The message *Congrats....Your Global Note Control Entry Has Been Stored* will be displayed.
2. Click **Back** to return to the previous window.
3. Click **Logout** to exit the system.

See [Open/Block Footnotes Field Instructions](#).

## Viewing/Printing Footnotes (All FSDE Users)

FSDE provides users with a method to view/print footnotes and supplemental information to the consolidated financial statements.

#### To view/print a Footnote:

1. At any FSDE window, click the drop-down menu to select (1) the applicable agency, (2) Year/Period, (3) footnote, and (4) type of footnote.
2. Click **Go**.
3. The selected footnote is displayed.  
**Note:** If available, click **Show/Hide Detail Data** to obtain additional line item entry fields.
4. Click **Print** to receive a copy of the data entered. You may continue entering footnotes or exit the system.
5. Click **Logout** to exit the system.

See [Instructions and Descriptions For Using FSDE](#).

## Viewing/Printing Online Reports (Agency–Specific and Administrator Use Only)

FSDE provides users with a method to view/print online reports, footnotes and supplemental information to the consolidated financial statements.

#### To view/print a Report:

1. At any FSDE window, click **Reports**. Choose the type of report to view or print. Next, select the report criteria (agency, footnote, year/period type, and output) and click **Run Report**. After processing, the report will be displayed. You may save it to a spreadsheet or as a text document depending on your selection.
2. Click **Print** to receive a copy of the report or **Back** to return to the previous window.

3. Click **Logout** to exit the system.

See [Instructions and Descriptions For Using FSDE](#).

## Updating Footnotes (Agency-Specific or Administrator Use Only)

FSDE provides users with a method to update footnotes and supplemental information to the consolidated financial statements.

**Note:** There are three footnote statuses: Not Started, In Progress, and Completed.

### To update a Footnote:

1. At any FSDE window, click the drop-down menu to select (1) the applicable agency, (2) Year/Period, (3) footnote, and (4) type of footnote.

2. Click **Go**.

3. The selected footnote is displayed. Enter applicable data.

**Note:** If available, click **Show/Hide Detail Data** to obtain additional line item entry fields.

4. Click **Submit** to process the data entered.

**Note:** If the data did not process correctly, a message citing the specific error will be displayed. You may reenter the correct data, or exit the system. If you exit the system, the note status will be marked **In Progress**.

5. Click **Print** to receive a copy of the data entered. You may continue to obtain additional footnotes or exit the system.

**Note:** If you print a footnote that is in error, a message at the bottom of the window will be displayed.

6. Click **Logout** to exit the system.

See [Instructions and Descriptions For Using FSDE](#).

## ► Populating Accounting Period Data (Administrator Use Only)

FSDE administrators can roll over accounting from one accounting period to another accounting period.

### To populate the accounting period data:

1. On the Administrator Menu (**Figure 7**), select **3. Populate Account Period Data**. The Populate Accounting Period Data window (**Figure 8**) is displayed.

**Note:** A period must first be declared **Open** before performing this option.



Figure 7. Administration Menu



Figure 8. Populate Accounting Period Data window

2. Complete the fields as directed under **Populate Accounting Period Data Window Field Instructions**.
3. Click **Submit** to submit the rolled over accounting data. The Request Submitted pop-up appears verifying that the information has been sent.



Figure 9. Request Submitted pop-up

4. Click **X** to close the pop-up and return to FSDE. ◀



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## Field Instructions For Getting Started in FSDE

This section presents the following topics:

[FSDE Logon Pop-up Field Instructions](#)

[Change Password Screen Field Instructions](#)

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### FSDE Logon Pop-up Field Instructions

The FSDE Logon pop-up is used to log into FSDE.

<b>Username</b>	This field is either for entering or viewing the user identification number accessing FSDE.
<b>Password</b>	Type your FSDE password. <b>Note:</b> Access to FSDE is suspended after four unsuccessful attempts.
<b>Change Password</b>	Click the button to change your password.

### Change Password Screen Pop-up Field Instructions

The Change Password Screen pop-up is used to change a user's password. You may change your password at any time but not more than once a day.

<b>Password</b>	Type your FSDE password.
<b>New Password</b>	Type your new FSDE password.
<b>Confirm Password</b>	Re-type your new FSDE password.





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## Instructions and Descriptions For Using FSDE

This section presents the following topics:

- [Note Summary Status Field Instructions](#)
- [Agency Status Field Instructions](#)
- [Agency Summary Status Field Instructions](#)
- [Non-Entity Assets Note Description](#)
- [Fund Balance with Treasury Note Description](#)
- [Cash and Other Monetary Assets Note Description](#)
- [Investments Note Description](#)
- [Accounts Receivable, Net Note Description](#)
- [Inventory and Related Property Note Description](#)
- [General Property, Plant, and Equipment Note Description](#)
- [Other Assets Note Description](#)
- [Liabilities Not Covered by Budgetary Resources Note Description](#)
- [Debt Note Description](#)
- [Other Liabilities Note Description](#)
- [Leases Note Description](#)
- [Gross Cost and Earned Revenue by BFC Note Description](#)
- [Apportionment Categories of Obligations Incurred Note Description](#)
- [Adjustments to Beginning Balance of Budgetary Resources Note Description](#)
- [Expenses To Be Funded by Future Budgetary Resources Note Description](#)
- [Incidental Custodial Collections Note Description](#)
- [Stewardship Land Note Description](#)
- [Deferred Maintenance Note Description](#)
- [Intragovernmental Amounts – Assets Note Description](#)
- [Intragovernmental Amounts – Liabilities Note Description](#)
- [Intragovernmental Amounts – Revenue Note Description](#)
- [Intragovernmental Amounts – Cost Note Description](#)
- [Intragovernmental Amounts – Non-Exchange Revenue Note Description](#)
- [Segment Information Note Description](#)
- [Table 1 Total Loans Receivable and Related Foreclosed Property Note Description](#)
- [Table 2 Schedule for Reconciling Subsidy Cost Allowance Balance \(Post 1999\) Direct Loans Note Description](#)
- [Table 3 Direct Loan Subsidy Expense by Program and Component Note Description](#)
- [Table 4 Total Amount of Direct Loans Disbursed \(Post 1991\) Note Description](#)
- [Table 5 Loan Guarantees Outstanding Note Description](#)
- [Table 6 Liability for Loan Guarantees \(Present Value Method for Pre-1992 Guarantees\) Note Description](#)
- [Table 7 Schedule for Reconciling Loan Guarantee Liability Note Description](#)

[Table 8 Guarantee Loan Subsidy Expenses by Program and Component Note Description](#)

[Table 9 Guaranteed Loans Disbursed Note Description](#)

[Table 10 Administrative Expenses Note Description](#)

[Table 11 Subsidy Rates for Direct Loans \(Percentage\) Note Description](#)

[Table 12 Subsidy Rates for Loan Guarantees \(Percentage\) Note Description](#)

[Differences Between the SBR and Budget Note Description](#)

[Stewardship Investments Note Description](#)

[Open/Block Field Instructions](#)

▶ [Populate Accounting Period Data Window Field Instructions](#) ◀

[Assign Agency Footnotes Field Instructions](#)

[Agency Level Report Field Instructions](#)

[Agency Level Consolidated Report Field Instructions](#)

[Department Level Consolidated Report Field Instructions](#)

## Note Summary Status Field Instructions

Note Summary Status is used to obtain the status of all notes assigned and completed for the selected agency. It also includes a **Details** button to select additional agency specific information, e.g., Last Updated By.

<b>Agency</b>	Click the down arrow to select an agency. <b>Note:</b> The agencies displayed were predetermined by your agency system administrator. You will only have access to your agency specific data.
<b>Footnote</b>	Click the down arrow to select a specific footnote.
<b>Year/Period</b>	Click the down arrow to select the current or previous fiscal year and accounting period. <b>Note:</b> Generally, each year may have three periods of data, e.g., 13, 14, and 99. Period 13 is used for data entry. Period 14 is used to adjust period 13 in the current year and period 99 is used to adjust period 14 in the subsequent year. Period 14 and 99 should be a copy of period 13 and 14 data, respectively, before adjustment so that the user does not have to re-enter data.
<b>Type</b>	Click the down arrow to select a type of footnote entry ( <b>agency, elimination, or adjustment</b> ).
<b>Change Display</b>	Click to display <b>agency status or agency summary status</b> data depending on the your access level. <b>Note:</b> The statuses are <b>In Progress, Complete, or Not Started</b> . Additional information specific to the type of status obtained will also be displayed.

## Agency Status Field Instructions

Agency Status is used to obtain the status of all notes according to the agency number.

<b>Agency</b>	Click the down arrow to select an agency. <b>Note:</b> The agencies displayed were predetermined by your agency system administrator. You will only have access to your agency specific data.
<b>Footnote</b>	Click the down arrow to select a specific footnote.
<b>Year/Period</b>	Click the down arrow to select the current or previous fiscal year and accounting period. <b>Note:</b> Generally, each year may have three periods of data, e.g., 13, 14, and 99. Period 13 is used for data entry. Period 14 is used to adjust period 13 in the current year and period 99 is used to adjust period 14 in the subsequent year. Period 14 and 99 should be a copy of period 13 and 14 data, respectively, before adjustment so that the user does not have to re-enter data.
<b>Type</b>	Click the down arrow to select a type of footnote entry ( <b>agency, elimination, or adjustment</b> ).
<b>Change Display</b>	Click to display <b>note summary status or agency summary status</b> data depending on your access level. <b>Note:</b> The statuses are <b>In Progress, Complete, or Not Started</b> . Additional information specific to the type of status obtained will also be displayed.

## Agency Summary Status Field Instructions

Agency Summary Status is used to obtain the status of all notes assigned and completed according to the agency's name and organization.

<b>Agency</b>	Click the down arrow to select an agency. <b>Note:</b> The agencies displayed were predetermined by your agency system administrator. You will only have access to your agency specific data.
<b>Footnote</b>	Click the down arrow to select a specific footnote.

- Year/Period** Click the down arrow to select the current or previous fiscal year and accounting period.  
**Note:** Generally, each year may have three periods of data, e.g., 13, 14, and 99. Period 13 is used for data entry. Period 14 is used to adjust period 13 in the current year and period 99 is used to adjust period 14 in the subsequent year. Period 14 and 99 should be a copy of period 13 and 14 data, respectively, before adjustment so that the user does not have to re-enter data.
- Type** Click the down arrow to select a type of footnote entry (**agency, elimination, or adjustment**).
- Change Display** Click to display **agency status or note summary status** data depending on your access level.  
**Note:** The statuses are **In Progress, Complete, or Not Started**. Additional information specific to the type of status obtained will also be displayed.

## Non-Entity Assets Note Description

Non-Entity Assets is used to enter proceeds from the sale of timber payable to Treasury, and employer contributions and payroll taxes withheld for agencies serviced by the National Finance Center.

This window includes the following data:

**Amount per Balance Sheet  
Difference**

### **Intragovernmental:**

**Fund Balance with Treasury  
Investments  
Accounts Receivable  
Loans Receivable  
Other (Detail Data Included)  
Subtotal Intragovernmental**

### **With the Public:**

**Cash and Other Monetary Assets  
Accounts Receivable  
Taxes Receivable  
Loan Receivable and Related Forclosed Property  
Inventory and Related Property  
Other (Detail Data Included)  
Subtotal With The Public**

**Total Non-entity Assets**  
**Total Entity Assets**  
**Total Assets**

## Fund Balance With Treasury Note Description

Fund Balance With Treasury is used to enter other fund types, such as special, deposit, and clearing accounts.

**Note:** Clearing Account Balances including suspense accounts are awaiting disposition or reclassification. Borrowing authority not yet converted to Fund Balance represents un-obligated and obligated amounts recorded at year-end that will be funded by future borrowings.

This window includes the following data:

**Amount per Balance Sheet**  
**Difference**

### Fund Balance:

**Trust Funds**  
**Revolving Funds**  
**Appropriated Funds**  
**Other Fund Types**  
**Total**

### Status of Fund Balance with Treasury:

**Unobligated Balance – Available**  
**Unobligated Balance – Unavailable**  
**Obligated Balance not yet Disbursed**  
**Clearing Account Balances**  
**Borrowing Authority not yet Converted to Fund Balance**  
**Total**

## Cash and Other Monetary Assets Note Description

Cash and Other Monetary Assets is used to enter cash, foreign currency, or other monetary assets.

**Note:** In fiscal years 2005 and 2004, cash includes Federal crop insurance escrow amounts of \$65 million and \$83 million, funds held in escrow for single-family housing borrowers of \$90 million and \$81 million, and other receipts of \$87 million and \$1 million, respectively. The other receipts of \$87 million in fiscal year 2005 include \$26 million of interest-bearing deposits.

This window includes the following data:

**Amount per Balance Sheet**  
**Difference**  
**Cash**  
**Foreign Currency**  
**Other Monetary Assets (Detail Data Included)**  
**Total Cash and Other Monetary Assets**

## Investments Note Description

Investments is used to enter intragovernmental investments and securities and/or other securities amounts.

This window includes the following data:

### **Intragovernmental Investments:**

**Amount per Balance Sheet**  
**Difference**

### **With the Public Investments:**

**Amount per Balance Sheet**  
**Difference**

### **Intragovernmental Securities:**

Securities include **Cost**, **Unamortized Premium/(Discount)**, **Investments – Net**, and **Market Value Disclosure** amounts.

**Marketable**  
**Non-marketable – Par value**  
**Non-marketable – Market-based**  
**Subtotal**  
**Accrued Interest**  
**Total**

### **Other Securities**

**AARC**  
**Subtotal**  
**Accrued Interest**  
**Total**

## Accounts Receivable, Net Note Description

Accounts Receivable, Net is used to enter accounts receivable data for a fiscal year.

This window includes the following data:

**Intragovernmental:**

Amount per Balance Sheet  
Difference

**With the Public:**

Amount per Balance Sheet  
Difference

**Accounts Receivable:**

Includes: **Accounts Receivable, Gross, Allowance for Uncollectible Accounts;** and **Accounts Receivable, Net,** amounts.

Intragovernmental  
With the Public  
Total

## Inventory and Related Property Note Description

Inventory and Related Property is used to enter operating materials/supplies and commodities amounts.

**Note:** Commodity inventory is restricted for the purpose of alleviating distress caused by natural disasters, providing emergency food assistance in developing countries and providing price support and stabilization. Commodity loan forfeitures during the fiscal years ended September 30, 2005 and 2004 were \$79 million and \$25 million, respectively. In fiscal year 2005, tobacco loan forfeitures amounted to \$985 million including accrued interest.

This window includes the following data:

Amount Per Balance Sheet  
Difference  
Inventory

**Operating Materials and Supplies:**

Items Held For Use  
Items Held in reserve for future use  
Subtotal  
Excess, obsolete, and unserviceable items  
Total Operating Materials and Supplies

**Commodities:**

Includes **Volume in millions** and **Amounts.**

**Commodities: Corn (in bushels):**

On Hand at the beginning of the year  
Acquired during the Year

**Disposed of During the Year**  
**Sales**  
**Donations**  
**Other**  
**On Hand at the End of the Year**

**Commodities:Wheat (in bushels):**

**On hand at the beginning of the year**  
**Acquired during the year**  
**Disposed of during the Year**  
**Sales**  
**Donations**  
**Other**  
**On hand at the end of the year**

**Commodities:Nonfat Dry Milk (in pounds):**

**On hand at the beginning of the year**  
**Acquired during the year**  
**Disposed of during the year**  
**Sales**  
**Donations**  
**Other**  
**On hand at the end of the year**

**Commodities:Sugar (in pounds):**

**On hand at the beginning of the year**  
**Acquired during the year**  
**Disposed of during the year**  
**Sales**  
**Donations**  
**Other**  
**On hand at the end of the year**

**Commodities:Tobacco (in pounds):**

**On hand at the beginning of the year**  
**Acquired during the year**  
**Disposed of during the year**  
**Sales**  
**Donations**  
**Other**  
**On hand at the end of the year**

**Commodities:Other (various):**

**On hand at the beginning of the year**



Acquired during the year  
Disposed of during the year  
Sales  
Donations  
Other  
On hand at the end of the year  
Allowance for losses  
Total Commodities  
Total Inventory and Related Property, Net

## General Property, Plant, and Equipment, Net Note Description

General Property, Plant, and Equipment is used to enter amounts related to real property, including owned, leased, and General Services Administration assigned property. It includes the acquisition, depreciation, and disposal of the owned property.

This window includes the following data:

Amount Per Balance Sheet  
Difference

### Category:

Includes *Useful Life (Years)*, *Cost*, *Accumulated Depreciation*, and *Net Book Value*.

Land and Land Rights  
Improvements to Land  
Construction-in-Progress  
Buildings, Improvements and Renovations  
Other Structures and Facilities  
Equipment  
Assets Under Capital Lease  
Leasehold Improvements  
Internal-Use Software  
Internal-Use Software In Development  
Other Natural Resources  
Other General Property, Plant and Equipment  
Total

## Other Assets Note Description

Other Assets is used to enter amounts related Treasury securities held by the Public, Government guaranteed debt of Federal agencies, and intragovernmental debt holdings.

**Note:** In fiscal years 2005 and 2004, other assets included investments of \$35 million in trust for loan assets sales.

This window includes the following data:

**Intragovernmental:**

**Amount Per Balance Sheet  
Difference**

**With the Public:**

**Amount Per Balance Sheet  
Difference**

**Intragovernmental:**

**Advances to Others  
Prepayments  
Other Assets (*Detail data included*)  
Subtotal Intragovernmental**

**With the Public:**

**Advances to Others  
Prepayments  
Other Assets (*Detail data included*)  
Subtotal With the Public  
Total Other Assets**

## Liabilities Not Covered by Budgetary Resources Note Description

Liabilities Not Covered by Budgetary Resources is used to enter intragovernmental and public liabilities not covered by budgetary resources.

**Note:** In FY 2005 and 2004, other intragovernmental liabilities not covered by budgetary resources include accruals for Federal Employee Compensation Act of \$155 million and \$161 million. Contract disputes claims payable to Treasury's Judgment Fund of \$10 million and \$7 million, respectively.

In fiscal year 2005 and 2004, other liabilities with the public not covered by budgetary resources include, accruals for rental payments under the Conservation Reserve Program of \$1,858 million and \$1,663 million, unfunded leave of \$546 million and \$526 million, Payments to States \$378 million and \$380 million, future funded indemnity cost of \$479 million, and contingent liabilities of \$19 million and \$10 million, respectively. There were no future funded indemnity costs in fiscal year 2004. In fiscal year 2005, Commodity Credit Corporation reported a long-term liability in the amount of \$7,100 million under the Tobacco Transition Payment Program.

This window includes the following data:

**Amount Per Balance Sheet  
Difference**

**Intragovernmental:**

**Accounts Payable**

Debt  
Other (*Detail data included*)  
Subtotal Intragovernmental

**With Public:**

Accounts Payable  
Debt held by the public  
Federal employee and veterans' benefits  
Environmental and disposal liabilities  
Benefits due and payable  
Other (*Detail data included*)  
Subtotal With the Public  
Total Liabilities Not Covered by Budgetary Resources  
Total Liabilities Covered by Budgetary Resources  
Total Liabilities

## Debt Note Description

Debt is used to enter intragovernmental debt and debt held by the public.

This window includes the following data:

**Intragovernmental Debt:**

Amount Per Balance Sheet  
Difference

**Debt Held by the Public:**

Amount Per Balance Sheet  
Difference

**Intragovernmental**

Includes the *Beginning Balance*, *Net Borrowing*, and *Ending Balance*.

Debt to the Treasury  
Debt to the Federal Financing

**Bank:**

Debt to Other Federal Agencies  
Total Intragovernmental

**Agency Debt:**

Held by the Public  
Total Debt

## Other Liabilities Note Description

Other Liabilities is used to enter intragovernmental and public liabilities.

**Note:** As of September 30, 2005, and 2004, other intragovernmental liabilities include; credit reform reestimates of \$410 million and \$382 million, and General Sales Manager Program, \$23 million and \$17 million, respectively. Other liabilities with the public include; estimated losses on crop insurance claims of \$1,924 million and \$2,320 million, stock payable to Rural Telephone Bank (RTB) borrowers of \$1,390 million and \$1,343 million, estimated underwriting gains on crop insurance of \$740 million and \$784 million, crop insurance premium subsidy deficiency reserve of \$371 million and \$420 million, RTB dividend payable to Treasury of \$50 million and \$49 million, and peanut/tobacco programs of \$33 million and \$32 million, respectively.

This window includes the following data:

### **Intragovernmental**

**Amount Per Balance Sheet**

**Difference**

### **With the Public**

**Amount Per Balance Sheet**

**Difference**

### **Intragovernmental:**

Includes **Non-Current**, **Current**, and **Total** amounts.

**Contract Holdbacks**

**Other Accrued Liabilities**

**Employer Contributions and Payroll Taxes**

**Other Post-Employment Benefits Due and Payable**

**Unfunded FECA Liability**

**Other Unfunded Employment Related Liability**

**Advances from Others**

**Deferred Credits**

**Liability for Deposit Funds, Clearing Accounts**

**Contingent Liabilities**

**Capital Lease Liability**

**Liability for Subsidy Related to Undisbursed Loans**

**Accounts Payable from Cancelled Appropriations**

**Resources Payable to Treasury**

**Custodial Liability**

**Other Liabilities (*Detail data included*)**

**Subtotal Intragovernmental**

**Subtotal Intragovernmental**

### **With Public:**

**Contract Holdbacks**

**Other Accrued Liabilities**

**Accrued Funded Payroll and Leave**

**Withholdings Payable**  
**Employer Contributions and Payroll Taxes Payable**  
**Other Post-Employment Benefits Due and Payable**  
**Pension Benefits Due and Payable to Beneficiaries**  
**Benefit Premiums Payable to Carriers**  
**Life Insurance Benefits Due and Payable**  
**Unfunded Leave**  
**Other Unfunded Employment Related Liability**  
**Advances from Others**  
**Deferred Credits**  
**Liability for Deposit Funds, Clearing Accounts**  
**Prior Liens Outstanding or Acquired Collateral**  
**Contingent Liabilities**  
**Accrued Funded Payroll and Leave**  
**Accounts Payable from Canceled Appropriations**  
**Custodial Liability**  
**Other Liabilities (*Detail data included*)**  
**Subtotal With The Public**  
**Total Other Liabilities**

## Leases Note Description

Leases is used to enter a summary of assets under capital and/or operating leases.

**Note:** USDA activities based in Washington D.C. area are located in General Services Administration (GSA) leased facilities and USDA-owned buildings. The USDA Headquarters complex (Whitten Building, South Building, and Cotton Annex) is a Government-owned facility, which is part of the GSA Federal Buildings Inventory. As the result of a 1998 Agreement between GSA and USDA, a moratorium was placed on the rental billings for the Headquarters complex beginning FY 1999.

Pursuant to the agreement, USDA retains that portion of GSA rental payments and makes it available for the operation, maintenance and repair of the building. It also expends funds directly for the operation, maintenance or repair of the building or facility. At current market rate, the estimated yearly rental payment for the above mentioned space would be \$52 million. This agreement is still in effect and as a result, USDA activities located in the Headquarters complex are not billed for rental costs.

This window includes the following data:

### **Capital Leases: Summary of Assets Under Capital Leases**

**Land and Building**  
**Machinery and Equipment**  
**Other**  
**Accumulated Amortization**

### **Future Payments Due/Fiscal Year**

Includes **Land and Buildings, Machinery and Equipment, Other, Totals** for 2005–2010 and those after 5 years.

- Fiscal Year 2006**
- Fiscal Year 2007**
- Fiscal Year 2008**
- Fiscal Year 2009**
- Fiscal Year 2010**
- After 5 Years**
- Total Future Lease Payments**
- Less: Imputed Interest**
- Less: Executory Costs**
- Less: Lease Renewal Options**
- Net Capital Lease Liability**
- Lease Liabilities Covered by Budgetary Resources**
- Lease Liabilities Not Covered by Budgetary Resources**

### **Operating Leases: Future Payments Due: Fiscal Year**

Includes **Land and Buildings, Machinery and Equipment, Other, Totals** for 2005–2010 and those after 5 years.

- Fiscal Year 2006**
- Fiscal Year 2007**
- Fiscal Year 2008**
- Fiscal Year 2009**
- Fiscal Year 2010**
- After 5 Years**
- Total Future Lease Payments**

## **Gross Cost and Earned Revenue by BFC Note Description**

Gross Cost and Earned Revenue by Budget Fund Classification is used to enter the intragovernmental net cost (including the gross cost and earned revenue) by the budget functional classification code.

This window includes the following data:

### **Net Cost of Operations**

- Amount Per Statement of Net Cost**
- Difference**

### **Intragovernmental Net Costs**

- Amount Per Statement of Net Cost**

Difference

**Budget Functional Classification:**

Includes **Gross Cost**, **Earned Revenue**, and **Net Cost**.

- 050 National Defense
- 150 International Affairs
- 250 General Science, Space and Technology
- 270 Energy
- 300 Natural Resources and Environment
- 350 Agriculture
- 370 Commerce and Housing Credit
- 400 Transportation
- 450 Community and Regional Development
- 500 Education, Training, Employment, Soc. Services
- 550 Health
- 570 Medicare
- 600 Income Security
- 650 Social Security
- 700 Veterans Benefits and Services
- 750 Administration of Justice
- 800 General Government
- 900 Net Interest
- 920 Allowances
- 950 Unidistributed Offsetting Receipts
- 999 Multifunction Account
- Total

**Intragovernmental Total Cost and Earned Revenue by Budget Functional Classification:**

Includes **Gross Cost**, **Earned Revenue**, and **Net Cost**.

- 050 National Defense
- 150 International Affairs
- 250 General Science, Space and Technology
- 270 Energy
- 300 Natural Resources and Environment
- 350 Agriculture
- 370 Commerce and Housing Credit
- 400 Transportation
- 450 Community and Regional Development
- 500 Education, Training, Employment, Soc. Services
- 550 Health
- 570 Medicare

**600 Income Security**  
**650 Social Security**  
**700 Veterans Benefits and Services**  
**750 Administration of Justice**  
**800 General Government**  
**900 Net Interest**  
**920 Allowances**  
**950 Unidistributed Offsetting Receipts**  
**999 Multifunction Account**  
**Total**

## Apportionment Categories of Obligations Incurred Note Description

Apportionment Categories of Obligations Incurred is used to enter the total obligations incurred based on the distribution by the OMB of amounts available for obligation, including budgetary reserves established pursuant to law, in an appropriation or fund account.

This window includes the following data:

### Obligations Incurred:

**Amount Per Statement of Budgetary Resources**  
**Difference**

Includes *Direct*, *Reimbursable*, and *Total* amounts.

**Apportionment by Fiscal Quarter**  
**Apportionment for Special Activities**  
**Exempt from Apportionment**  
**Total Obligations Incurred**

## Adjustments to Beginning Balance of Budgetary Resources Note Description

Adjustments to Beginning Balance of Budgetary Resources is used to enter obligated and unobligated adjustments to the beginning balance of the budgetary resources.

**Note:** In FY 2004 RMA corrected errors in amounts previously reported. The effect of these corrections increased obligated and unobligated balances \$97 million and \$3 million, respectively. In FY 2004 FS corrected errors in amounts previously reported. The effect of these corrections increased obligated and decreased unobligated balances \$82 million.

This window includes the following data:

### Beginning of Period:

**Obligated: Amount Per Statement**



**Obligated: Difference**  
**Unobligated: Amount Per Statement**  
**Unobligated: Difference**

Includes **Obligated** and **Unobligated** amounts.

**Beginning Balances**  
**Adjustments (*Detail data included*)**  
**Beginning Balances, as adjusted**

## **Expenses To Be Funded By Future Budgetary Resources Note Description**

Expenses To Be Funded By Future Budgetary Resources is used to enter liabilities not covered by budgetary resources.

**Note:** The change in liabilities not covered by budgetary resources should be the same as the change in components requiring or generating resources in future periods. This excludes other components requiring or generating resources in future periods that are reported separately. The components requiring or generating resources in future periods as reported on the Statement of Financing differ from the components requiring or generating resources in future periods.

This window includes the following data:

### **Liabilities Not Covered by Budgetary Resources:**

**Amount Per Note 11**  
**Difference**

### **Liabilities Not Covered by Budgetary Resources:**

**Amount Per Statement of Financing**  
**Difference**  
**Current Year Liabilities Not Covered by Budgetary Resources**  
**Prior Year Liabilities Not Covered By Budgetary Resources**  
**Increase (Decrease) In Liabilities Not Covered by Budgetary Resources**  
**Upward/Downward Reestimates of Credit Subsidy Expense**  
**Increase in Exchange Revenue Receivable Fron The Public**  
**Other**  
**Components Requiring or Generating Resources In Future Periods, As Reported On the Statement of Financing**

## **Incidental Custodial Collections Note Description**

Incidental Custodial Collections is used to enter collections related to custodial activity, including revenue activity and disposition of the collections.

**Note:** The majority of custodial collections represent National Forest Fund receipts from the sale of timber and other forest products. The balance represents miscellaneous general fund receipts, such as collections on accounts receivable related to cancelled year appropriations, civil monetary penalties and interest, and commercial fines and penalties. Custodial collection activities are considered immaterial and incidental to the mission of the Department.

This window includes the following data:

**Net Custodial Activity:**

**Amount (Must Be Zero)**

**Difference**

**Revenue Activity: Sources of Collections**

**Miscellaneous (*Detail data included*)**

**Total Cash Collection**

**Accrual Adjustments**

**Total Custodial Revenue**

**Disposition of Collections/Transferred to Others**

**Treasury**

**States and Counties**

**(Increase)/Decrease in Amounts Yet to be Transferred**

**Refunds and Other Payments**

**Retained by the Reporting Entity**

**Net Custodial Activity**

## Stewardship Land Note Description

Stewardship Land is used to enter totals related to the managing of public lands.

**Note:** The acquisition cost of stewardship land in FY 2005 and FY 2004 was \$246 million and \$113 million, respectively.

This window includes the following data:

**National Forest System Land (in acres):**

Includes **Totals, Additions, Withdrawals,** and **Prior Year Balance.**

**National Forests**

**National Forest Wilderness Areas**

**National Forest Primitive Areas**

**National Wild and Scenic River Areas**

**National Recreation Areas**

**National Scenic-Research Areas**

**National Game Refuges and Wildlife Preserve Areas**  
**National Monument Areas**  
**National Grasslands**  
**Purchase Units**  
**Land Utilization Projects**  
**Other Areas**  
**Total National Forest System Land**

**Conservation Easements (in acres):National Resources Conservation Service**

**Wetlands Reserve Program**  
**Grassland Reserve Program**  
**Emergency Wetlands Reserve Program**  
**Emergency Watershed Protection Program**  
**Total Conservation Easements**

## Deferred Maintenance Note Description

Deferred Maintenance is used to enter cost related to scheduled maintenance delayed until a future period.

**Note:** Deferred maintenance represents a cost that the government has elected not to fund and, therefore, the costs are not reflected in the financial statements. Maintenance is defined to include preventative maintenance, normal repairs, replacement of parts and structural components, and other activities needed to preserve the assets so that it continues to provide acceptable service and achieve its expected life. It excludes activities aimed at expanding the capacity of an asset or otherwise upgrading it to service needs different from, or significantly greater than, those originally intended. Deferred maintenance is reported for (general property, plant, and equipment), stewardship assets, and heritage assets. It also is reported separately for critical and non-critical amounts of maintenance needed to return each class of assets to its acceptable operating condition.

This window includes the following data:

**Asset Class:**

Includes **Cost to Return To Acceptable Condition**, **Cost of Critical Maintenance**, and **Cost of Non-critical Maintenance**.

**Forest Service:**

**Roads, Bridges, and Major Culverts**  
**Buildings**  
**Developed Recreation Sites**  
**Dams**  
**Range Structures**  
**Wildlife, Fish, and Threatened and Endangered Species Structures**  
**Trails**

**Heritage Assets**  
**Total Forest Service**

## **Intragovernmental Amounts – Assets Note Description**

Intragovernmental Amounts – Assets is used to enter amounts related to items of economic value owned by intragovernmental units .

This window includes the following data:

### **Trading Partner:**

Includes ***Fund Balance With Treasury, Investments, Accounts Receivable,*** and ***Other*** amounts.

**Unidentified (00)**  
**Architect of the Capitol (01)**  
**Library of Congress (03)**  
**Government Printing Office (04)**  
**Government Accountability Office (05)**  
**Congressional Budget Office (08)**  
**Other Legislative Branch Agencies (09)**  
**The Judiciary (10)**  
**Executive Office of President (11)**  
**Department of Commerce (13)**  
**Department of Interior (14)**  
**Department of Justice (15)**  
**Department of Labor (16)**  
**Department of the Navy (17)**  
**U.S. Postal Service (18)**  
**Department of State (19)**  
**Department of the Treasury (20)**  
**Department of the Army (21)**  
**Resolution Trust Corporation (22)**  
**U.S. Tax Court (23)**  
**Office of Personnel Management (24)**  
**National Credit Union Administration (25)**  
**Federal Retirement Thrift Investment Board (26)**  
**Federal Communication Commission (27)**  
**Social Security Administration (28)**  
**Federal Trade Commission (29)**  
**U.S. Nuclear Regulatory Commission (31)**  
**Smithsonian Institution (33)**  
**International Trade Commission (34)**

Department of Veterans Affairs (36)  
Merit Systems Protection Board (41)  
Pennsylvania Avenue Development Corporation (42)  
Equal Employment Opportunity Commission (45)  
Appalachian Regional Commission (46)  
General Services Administration (47)  
Independent Agencies (48)  
National Science Foundation (49)  
Securities and Exchange Commission (50)  
Federal Deposit Insurance Corporation (51)  
Federal Labor Relation Authority (54)  
Advisory Commission on Intergovernmental Relations (55)  
Central Intelligence Agency (56)  
Department of the Air Force (57)  
National Foundation on the Arts and Humanities (59)  
Railroad Retirement Board (60)  
Consumer Product Safety Commission (61)  
Office of Special Counsel (62)  
National Labor Relations Board (63)  
Tennessee Valley Authority (64)  
Federal Maritime Commission (65)  
Environmental Protection Agency (68)  
Department of Transportation (69)  
Department of Homeland Security (70)  
Overseas Private Investment Corporation (71)  
Agency for International Development (72)  
Small Business Administration (73)  
American Battle Monuments Commission (74)  
Department of Health and Human Services (75)  
Independent Agencies (76)  
Farm Credit Administration (78)  
Farm Credit System Insurance Corporation (78)  
National Aeronautics and Space Administration (80)  
Export-Import Bank of the U.S. (83)  
Armed Forces Retirement Home (84)  
Department of Housing and Urban Development (86)  
National Archives and Records Administration (88)  
Department of Energy (89)  
Selective Service (90)  
Department of Education (91)  
Federal Mediation and Conciliation Service (93)  
Arms Control and Disarmament Agency (94)

**Independent Agencies (95)**  
**U.S. Army Corps of Engineers (96)**  
**Office of the Secretary of Defense-Defense Agencies (97)**  
**Treasury General Fund (99)**  
**Total Assets**

## **Intragovernmental Amounts – Liabilities Note Description**

Intragovernmental Amounts – Liabilities is used to enter amounts related to items received, services rendered, debt, and other expenses incurred by intragovernmental units.

This window includes the following data:

### **Trading Partner**

Includes **Accounts Payable**, **Debt**, **Resources Payable To Treasury**, and **Other** amounts.

**Unidentified (00)**  
**Architect of the Capitol (01)**  
**Library of Congress (03)**  
**Government Printing Office (04)**  
**Government Accountability Office (05)**  
**Congressional Budget Office (08)**  
**Other Legislative Branch Agencies (09)**  
**The Judiciary (10)**  
**Executive Office of President (11)**  
**Department of Commerce (13)**  
**Department of Interior (14)**  
**Department of Justice (15)**  
**Department of Labor (16)**  
**Department of the Navy (17)**  
**U.S. Postal Service (18)**  
**Department of State (19)**  
**Department of the Treasury (20)**  
**Department of the Army (21)**  
**Resolution Trust Corporation (22)**  
**U.S. Tax Court (23)**  
**Office of Personnel Management (24)**  
**National Credit Union Administration (25)**  
**Federal Retirement Thrift Investment Board (26)**  
**Federal Communication Commission (27)**  
**Social Security Administration (28)**  
**Federal Trade Commission (29)**  
**U.S. Nuclear Regulatory Commission (31)**

**Smithsonian Institution (33)**  
**International Trade Commission (34)**  
**Department of Veterans Affairs (36)**  
**Merit Systems Protection Board (41)**  
**Pennsylvania Avenue Development Corporation (42)**  
**Equal Employment Opportunity Commission (45)**  
**Appalachian Regional Commission (46)**  
**General Services Administration (47)**  
**Independent Agencies (48)**  
**National Science Foundation (49)**  
**Securities and Exchange Commission (50)**  
**Federal Deposit Insurance Corporation (51)**  
**Federal Labor Relation Authority (54)**  
**Advisory Commission on Intergovernmental Relations (55)**  
**Central Intelligence Agency (56)**  
**Department of the Air Force (57)**  
**National Foundation on the Arts and Humanities (59)**  
**Railroad Retirement Board (60)**  
**Consumer Product Safety Commission (61)**  
**Office of Special Counsel (62)**  
**National Labor Relations Board (63)**  
**Tennessee Valley Authority (64)**  
**Federal Maritime Commission (65)**  
**Environmental Protection Agency (68)**  
**Department of Transportation (69)**  
**Department of Homeland Security (70)**  
**Overseas Private Investment Corporation (71)**  
**Agency for International Development (72)**  
**Small Business Administration (73)**  
**American Battle Monuments Commission (74)**  
**Department of Health and Human Services (75)**  
**Independent Agencies (76)**  
**Farm Credit Administration (78)**  
**Farm Credit System Insurance Corporation (78)**  
**National Aeronautics and Space Administration (80)**  
**Export-Import Bank of the U.S. (83)**  
**Armed Forces Retirement Home (84)**  
**Department of Housing and Urban Development (86)**  
**National Archives and Records Administration (88)**  
**Department of Energy (89)**  
**Selective Service (90)**  
**Department of Education (91)**

**Federal Mediation and Conciliation Service (93)**  
**Arms Control and Disarmament Agency (94)**  
**Independent Agencies (95)**  
**U.S. Army Corps of Engineers (96)**  
**Office of the Secretary of Defense-Defense Agencies (97)**  
**Treasury General Fund (99)**  
**Total Liabilities**

## **Intragovernmental Amounts – Revenue Note Description**

Intragovernmental Amounts – Revenue is used to enter amounts related to revenues earned.

This window includes the following data:

### **Trading Partner/Unidentified (00)**

Includes ***Earned Revenue Federal*** amount.

**Unidentified (00)**  
**Architect of the Capitol (01)**  
**Library of Congress (03)**  
**Government Printing Office (04)**  
**Government Accountability Office (05)**  
**Congressional Budget Office (08)**  
**Other Legislative Branch Agencies (09)**  
**The Judiciary (10)**  
**Executive Office of President (11)**  
**Department of Commerce (13)**  
**Department of Interior (14)**  
**Department of Justice (15)**  
**Department of Labor (16)**  
**Department of the Navy (17)**  
**U.S. Postal Service (18)**  
**Department of State (19)**  
**Department of the Treasury (20)**  
**Department of the Army (21)**  
**Resolution Trust Corporation (22)**  
**U.S. Tax Court (23)**  
**Office of Personnel Management (24)**  
**National Credit Union Administration (25)**  
**Federal Retirement Thrift Investment Board (26)**  
**Federal Communication Commission (27)**  
**Social Security Administration (28)**



**Federal Trade Commission (29)**  
**U.S. Nuclear Regulatory Commission (31)**  
**Smithsonian Institution (33)**  
**International Trade Commission (34)**  
**Department of Veterans Affairs (36)**  
**Merit Systems Protection Board (41)**  
**Pennsylvania Avenue Development Corporation (42)**  
**Equal Employment Opportunity Commission (45)**  
**Appalachian Regional Commission (46)**  
**General Services Administration (47)**  
**Independent Agencies (48)**  
**National Science Foundation (49)**  
**Securities and Exchange Commission (50)**  
**Federal Deposit Insurance Corporation (51)**  
**Federal Labor Relation Authority (54)**  
**Advisory Commission on Intergovernmental Relations (55)**  
**Central Intelligence Agency (56)**  
**Department of the Air Force (57)**  
**National Foundation on the Arts and Humanities (59)**  
**Railroad Retirement Board (60)**  
**Consumer Product Safety Commission (61)**  
**Office of Special Counsel (62)**  
**National Labor Relations Board (63)**  
**Tennessee Valley Authority (64)**  
**Federal Maritime Commission (65)**  
**Environmental Protection Agency (68)**  
**Department of Transportation (69)**  
**Department of Homeland Security (70)**  
**Overseas Private Investment Corporation (71)**  
**Agency for International Development (72)**  
**Small Business Administration (73)**  
**American Battle Monuments Commission (74)**  
**Department of Health and Human Services (75)**  
**Independent Agencies (76)**  
**Farm Credit Administration (78)**  
**Farm Credit System Insurance Corporation (78)**  
**National Aeronautics and Space Administration (80)**  
**Export-Import Bank of the U.S. (83)**  
**Armed Forces Retirement Home (84)**  
**Department of Housing and Urban Development (86)**  
**National Archives and Records Administration (88)**  
**Department of Energy (89)**

**Selective Service System (90)**  
**Department of Education (91)**  
**Federal Mediation and Conciliation Service (93)**  
**Arms Control and Disarmament Agency (94)**  
**Independent Agencies (95)**  
**U.S. Army Corps of Engineers (96)**  
**Office of the Secretary of Defense-Defense Agencies (97)**  
**Treasury General Fund (99)**  
**Total Earned Revenue**

## **Intragovernmental Amounts – Cost Note Description**

Intragovernmental Amounts – Cost is used to enter amounts related to cost incurred by intragovernmental units.

This window includes the following data:

### **Trading Partner**

Includes **Cost**.

**Unidentified (00)**  
**Architect of the Capitol (01)**  
**Library of Congress (03)**  
**Government Printing Office (04)**  
**Government Accountability Office (05)**  
**Congressional Budget Office (08)**  
**Other Legislative Branch Agencies (09)**  
**The Judiciary (10)**  
**Executive Office of President (11)**  
**Department of Commerce (13)**  
**Department of Interior (14)**  
**Department of Justice (15)**  
**Department of Labor (16)**  
**Department of the Navy (17)**  
**U.S. Postal Service (18)**  
**Department of State (19)**  
**Department of the Treasury (20)**  
**Department of the Army (21)**  
**Resolution Trust Corporation (22)**  
**U.S. Tax Court (23)**  
**Office of Personnel Management (24)**  
**National Credit Union Administration (25)**  
**Federal Retirement Thrift Investment Board (26)**

**Federal Communication Commission (27)**  
**Social Security Administration (28)**  
**Federal Trade Commission (29)**  
**U.S. Nuclear Regulatory Commission (31)**  
**Smithsonian Institution (33)**  
**International Trade Commission (34)**  
**Department of Veterans Affairs (36)**  
**Merit Systems Protection Board (41)**  
**Pennsylvania Avenue Development Corporation (42)**  
**Equal Employment Opportunity Commission (45)**  
**Appalachian Regional Commission (46)**  
**General Services Administration (47)**  
**Independent Agencies (48)**  
**National Science Foundation (49)**  
**Securities and Exchange Commission (50)**  
**Federal Deposit Insurance Corporation (51)**  
**Federal Labor Relation Authority (54)**  
**Advisory Commission on Intergovernmental Relations (55)**  
**Central Intelligence Agency (56)**  
**Department of the Air Force (57)**  
**National Foundation on the Arts and Humanities (59)**  
**Railroad Retirement Board (60)**  
**Consumer Product Safety Commission (61)**  
**Office of Special Counsel (62)**  
**National Labor Relations Board (63)**  
**Tennessee Valley Authority (64)**  
**Federal Maritime Commission (65)**  
**Environmental Protection Agency (68)**  
**Department of Transportation (69)**  
**Department of Homeland Security (70)**  
**Overseas Private Investment Corporation (71)**  
**Agency for International Development (72)**  
**Small Business Administration (73)**  
**American Battle Monuments Commission (74)**  
**Department of Health and Human Services (75)**  
**Independent Agencies (76)**  
**Farm Credit Administration (78)**  
**Farm Credit System Insurance Corporation (78)**  
**National Aeronautics and Space Administration (80)**  
**Export-Import Bank of the U.S. (83)**  
**Armed Forces Retirement Home (84)**  
**Department of Housing and Urban Development (86)**

**National Archives and Records Administration (88)**  
**Department of Energy (89)**  
**Department of Education (91)**  
**Federal Mediation and Conciliation Service (93)**  
**Arms Control and Disarmament Agency (94)**  
**Independent Agencies (95)**  
**U.S. Army Corps of Engineers (96)**  
**Office of the Secretary of Defense-Defense Agencies (97)**  
**Treasury General Fund (99)**  
**Total Cost**

## **Intragovernmental Amounts – Non-Exchange Revenue Note Description**

Intragovernmental Amounts – Non-Exchange Revenue is used to enter amounts related to transferred intragovernmental revenue.

This window includes the following data:

### **Trading Partner**

Includes *Transfers-In* and *Transfers-Out* amounts.

**Unidentified (00)**  
**Architect of the Capitol (01)**  
**Library of Congress (03)**  
**Government Printing Office (04)**  
**Government Accountability Office (05)**  
**Congressional Budget Office (08)**  
**Other Legislative Branch Agencies (09)**  
**The Judiciary (10)**  
**Executive Office of President (11)**  
**Department of Commerce (13)**  
**Department of Interior (14)**  
**Department of Justice (15)**  
**Department of Labor (16)**  
**Department of the Navy (17)**  
**U.S. Postal Service (18)**  
**Department of State (19)**  
**Department of the Treasury (20)**  
**Department of the Army (21)**  
**Resolution Trust Corporation (22)**  
**U.S. Tax Court (23)**  
**Office of Personnel Management (24)**  
**National Credit Union Administration (25)**

**Federal Retirement Thrift Investment Board (26)**  
**Federal Communication Commission (27)**  
**Social Security Administration (28)**  
**Federal Trade Commission (29)**  
**U.S. Nuclear Regulatory Commission (31)**  
**Smithsonian Institution (33)**  
**International Trade Commission (34)**  
**Department of Veterans Affairs (36)**  
**Merit Systems Protection Board (41)**  
**Pennsylvania Avenue Development Corporation (42)**  
**Equal Employment Opportunity Commission (45)**  
**Appalachian Regional Commission (46)**  
**General Services Administration (47)**  
**Independent Agencies (48)**  
**National Science Foundation (49)**  
**Securities and Exchange Commission (50)**  
**Federal Deposit Insurance Corporation (51)**  
**Federal Labor Relation Authority (54)**  
**Advisory Commission on Intergovernmental Relations (55)**  
**Central Intelligence Agency (56)**  
**Department of the Air Force (57)**  
**National Foundation on the Arts and Humanities (59)**  
**Railroad Retirement Board (60)**  
**Consumer Product Safety Commission (61)**  
**Office of Special Counsel (62)**  
**National Labor Relations Board (63)**  
**Tennessee Valley Authority (64)**  
**Federal Maritime Commission (65)**  
**Environmental Protection Agency (68)**  
**Department of Transportation (69)**  
**Department of Homeland Security (70)**  
**Overseas Private Investment Corporation (71)**  
**Agency for International Development (72)**  
**Small Business Administration (73)**  
**American Battle Monuments Commission (74)**  
**Department of Health and Human Services (75)**  
**Independent Agencies (76)**  
**Farm Credit Administration (78)**  
**Farm Credit System Insurance Corporation (78)**  
**National Aeronautics and Space Administration (80)**  
**Export-Import Bank of the U.S. (83)**  
**Armed Forces Retirement Home (84)**

Department of Housing and Urban Development (86)  
National Archives and Records Administration (88)  
Department of Energy (89)  
Department of Education (91)  
Federal Mediation and Conciliation Service (93)  
Arms Control and Disarmament Agency (94)  
Independent Agencies (95)  
U.S. Army Corps of Engineers (96)  
Office of the Secretary of Defense-Defense Agencies (97)  
Treasury General Fund (99)  
Total Non-Exchange Revenue

## Segment Information Note Description

Segment Information is used to enter amounts related to the total Working Capital Fund and excess of costs over exchange revenue, including total assets, total liabilities and net position, total Departmental Working Capital Fund, and the total Working Capital Fund.

**Note:** The Departmental Working Capital Fund and FS Working Capital Fund are not reported separately in the consolidated financial statements.

This window includes the following data:

### Condensed Information:

Includes *Departmental Working Capital Fund*, *Forest Service Working Capital Fund*, and *Total Working Capital Fund* amounts.

Fund Balance  
Accounts Receivable  
Property, Plant, and Equipment  
Other Assets  
Total Assets  
*Liabilities and Net Position:*  
Accounts Payable  
Deferred Revenues  
Other Liabilities  
Unexpected Appropriations  
Cumulative Results of Operations  
Total Liabilities and Net Position

### Product or Business Line/Departmental Working Capital Fund:

Includes *Cost of Goods and Services Provided*, *Related Exchange Revenue*, and *Excess of Costs Over Exchange Revenue* amounts.

Finance and Management

Communications  
Information Technology  
Administration  
Executive Secretariat  
Total Departmental Working Capital Fund  
Forest Service Working Capital Fund:Other  
Total Working Capital Fund

## Table 1 Total Loans Receivable and Related Foreclosed Property Note Description

Table 1–Total Loans Receivable and Related Foreclosed Property is used to enter amounts related to **Note 7 – Direct Loans and Guarantees, Non-Federal Borrowers**, particularly loans receivable and related fore-closed property.

**Note:** Property is acquired largely through foreclosure and voluntary conveyance. Acquired properties associated with loans are reported at their market value at the time of acquisition. The projected future cash flows associated with acquired properties are used in determining the related allowance (at present value).

This window includes the following data:

### Loans receivable and related foreclosed property, net

Amount Per Balance Sheet

Difference

### Direct Loans Obligated Pre–1992

Includes *Loans Receivable Gross, Interest Receivable, Foreclosed Property, Present Value Allowance*, and *Value Of Assets Related To Direct Loans* amounts.

Farm

Export

Food Aid

Housing

Electric

Telecommunications

Water and Environmental

Business and Industry

Economic Development

Pre–1992 Total

### Obligated Post–1991

Includes *Loans Receivable Gross, Interest Receivable, Foreclosed Property, Present Value Allowance*, and *Value Of Assets Related To Direct Loans* amounts.

**Farm**  
**Export**  
**Food Aid**  
**Housing**  
**Electric**  
**Telecommunications**  
**Water and Environmental**  
**Business and Industry**  
**Economic Development**  
**Post-1991 Total**  
**Total Direct Loan Program Receivables**

### **Defaulted Guarantee Loans/Pre-1992**

Includes *Loans Receivable Gross, Interest Receivable, Foreclosed Property, Present Value Allowance*, and *Value Of Assets Related To Direct Loans* amounts.

**Farm**  
**Export**  
**Food Aid**  
**Housing**  
**Electric**  
**Telecommunications**  
**Water and Environmental**  
**Business and Industry**  
**Economic Development**  
**Pre-1992 Total**

### **Defaulted Guarantee Loans/Post-1991**

Includes *Loans Receivable Gross, Interest Receivable, Foreclosed Property, Present Value Allowance*, and *Value Of Assets Related To Direct Loans* amounts.

**Farm**  
**Export**  
**Food Aid**  
**Housing**  
**Electric**  
**Telecommunications**  
**Water and Environmental**  
**Business and Industry**  
**Economic Development**  
**Post-1991 Total**  
**Total Defaulted Guarantee Loans**  
*Loans Exempted from Credit Reform Act:*  
**Commodity Loans**



Other Foreign Receivables  
Total Loans Exempt:  
Total Loans Receivable and Related Foreclosed Property, Net

## Table 2 Schedule for Reconciling Subsidy Cost Allowance Balance (Post 1999) Direct Loans Note Description

Table 2 – Schedule for Reconciling Subsidy Cost Allowance Balance (Post 1999) Direct Loans is used to enter amounts related to **Note 7 – Direct Loans and Guarantees, Non-Federal Borrowers**, particularly subsidy cost allowance (post 1999).

**Note:** The Federal Credit Reform Act of 1990 as amended governs the proprietary and budgetary accounting treatment of direct guaranteed loans. The long term cost to the Government for direct loans or loan guarantees is referred to as “subsidy cost”. Under the act, subsidy costs for loans obligated beginning in FY 1992 are recognized at the net present value of projected lifetime costs in the year the loan is disbursed. Subsidy costs are revalued annually. Components of subsidy include subsidies, defaults, fee offsets, and other cash flows.

This window includes the following data:

**Beginning Balance of the subsidy cost allowance**

**Add: Subsidy expense for direct loans disbursed during the year by component:**

Interest rate differential costs  
Default costs (net of recoveries)  
Fees and other collections  
Other subsidy costs  
Total subsidy expense prior to adjustments and reestimates

**Adjustments:**

Loan modifications  
Fees received  
Loans written off  
Subsidy allowance amortization  
Other  
Total subsidy cost allowance before reestimates

**Add or subtract reestimates by component:**

Interest rate reestimate  
Technical/default reestimate  
Total reestimates  
Ending balance of the subsidy cost allowance

## Table 3 Direct Loan Subsidy Expense by Program and Component Note Description

Table 3 – Direct Loan Subsidy Expense by Program and Component is used to enter amounts related to **Note 7 – Direct Loans and Guarantees, Non-Federal Borrowers**, particularly expenses associated with direct loan subsidies.

**Note:** Subsidy rates are used to compute each year’s subsidy expenses.

This window includes the following data:

### Loan Guarantee Programs:

Includes **Interest Differential, Defaults, Fees and Other Collections, Other, Subtotal Subsidy, Total Modifications, Rate Reestimates, Technical Reestimates, Total Reestimates,** and **Total Subsidy Expense** amounts.

- Farm
- Export
- Food Aid
- Housing
- Electric
- Telecommunications
- Water and Environmental
- Business and Industry
- Economic Development
- Total Direct Loan Subsidy Expense

## Table 4 Total Amount of Direct Loans Disbursed (Post 1991) Note Description

Table 4 – Total Amount of Direct Loans Disbursed (Post 1991) is used to enter amounts related to **Note 7 – Direct Loans and Guarantees, Non-Federal Borrowers**, particularly disbursements associated with direct loans disbursed (post 1991).

**Note:** Direct loan obligations or loan guarantee commitments made post-1991, and the Federal Credit Reform Act of 1990 as amended governs the resulting direct loan or loan guarantees. The Act requires agencies to estimate the cost of direct loans and loan guarantees at present value for the budget.

This window includes the following data:

### Direct Loans:

- Farm
- Export
- Food Aid
- Housing

Electric  
Telecommunications  
Water and Environmental  
Business and Industry  
Economic Development  
Total Direct Loans Disbursed

## Table 5 Loan Guarantees Outstanding Note Description

Table 5 – Loan Guarantees Outstanding is used to enter amounts related to **Note 7 – Direct Loans and Guarantees, Non-Federal Borrowers**, particularly outstanding guaranteed loans.

**Note:** Guaranteed loans are administered in coordination with conventional agricultural lenders for up to 95 percent of the principal loan amount. Under the guaranteed loan program, the lender is responsible for servicing the borrower's account for the life of the loan. The Department, however, is responsible for ensuring borrowers meet certain qualifying criteria to be eligible and monitoring the lender's servicing activities. Borrowers interested in guaranteed loans must apply to a conventional lender, which then arranges for the guarantee with a Department agency. Estimated losses on loan and foreign credit guarantees are reported at net present value as Loan Guarantee Liability. Defaulted guaranteed loans are reported at net present value as Loans Receivable and Related Foreclosed Property, Net.

This window includes the following data:

### Guaranteed Loans:

This field includes *Pre-1992 Outstanding Principal Face Value*, *Post-1991 Outstanding Principal Face Value*, *Total Outstanding Principal Face Value*, *Pre-1992 Outstanding Principal Guaranteed*, *Post-1991 Outstanding Principal Guaranteed*, and *Total Outstanding Principal Guaranteed* amounts.

Farm  
Export  
Food Aid  
Housing  
Electric  
Telecommunications  
Water and Environmental  
Business and Industry  
Economic Development  
Total Guarantees Disbursed

## Table 6 Liability for Loan Guarantees (Present Value Method for Pre-1992 Guarantees) Note Description

Table 6 – Liability for Loan Guarantees (Present Value Method for Pre-1992 Guarantees is used to enter amounts related to **Note 7 – Direct Loans and Guarantees, Non-Federal Borrowers**, particularly liability associated with guaranteed loans (pre-1992).

**Note: (1)** During the fiscal year, the value of the guaranteed loans is adjusted by the value of the loan guarantee liability held against those loans. Current year subsidy expense, modification and reestimates all contribute to the change of the loan guarantee liability through the year. The loan guarantee liability is a combination of the liability for losses on pre-1992 guarantees and post 1991 guarantees. **(2)** Estimated losses on loan and foreign credit guarantees are reported at net present value as Loan Guarantee Liability.

This window includes the following data:

### Loan Guarantee Liability:

Amount Per Balance Sheet  
Difference

### Liability for Loan Guarantees:

Includes *Liabilities for Losses on Pre-1992 Guarantees Present Value, Liabilities for Loan Guarantees on Post-1991 Guarantees Present Value*, and *Total Liabilities for Loan Guarantees* amounts.

Farm  
Export  
Food Aid  
Housing  
Electric  
Telecommunications  
Water and Environmental  
Business and Industry  
Economic Development  
Total Liability for Loan Guarantees

## Table 7 Schedule for Reconciling Loan Guarantee Liability Note Description

Table 7 – Schedule for Reconciling Loan Guarantee Liability is used to enter amounts related to **Note 7 – Direct Loans and Guarantees, Non-Federal Borrowers**, particularly the reconciliation of loan guarantee liability post 1991 balances and the total loan guarantee liability.

This window includes the following data:

Beginning Balance of the loan guarantee liability

**Add: Subsidy expense for guaranteed loans disbursed during the year by component**

- Interest rate differential costs
- Default costs (net of recoveries)
- Fees and other collections
- Other subsidy costs
- Total of the above subsidy expense components

**Adjustments**

- Loan modifications
- Fees received
- Interest supplements paid
- Claim payments to lenders
- Interest accumulation on the liability balance
- Other
- Ending balance of the subsidy cost allowance before reestimates

**Add or subtract subsidy reestimates by component:**

- Interest rate reestimate
- Technical/default reestimate
- Total of the above reestimate components
- Ending balance of the loan guarantee liability

**Table 8 Guarantee Loan Subsidy Expenses by Program and Component  
Note Description**

Table 8 – Guarantee Loan Subsidy Expenses by Program and Component is used to enter amounts related to **Note 7 – Direct Loans and Guarantees, Non-Federal Borrowers**, particularly expenses associated with guarantee loan subsidies.

**Note:** Total guaranteed loan subsidy expenses is a combination of subsidy expense for new guaranteed loans disbursed in the current year, modifications to existing loans, and interest rate and technical reestimates to existing loans.

This window includes the following data:

**Guaranteed Loan Programs:**

Includes *Interest Supplement, Defaults, Fees and Other Collections, Other, Subtotal, Total Modifications, Interest Rate Reestimates, Technical Reestimates, Total Reestimates*, and *Total Subsidy Expense* amounts.

- Farm
- Export
- Food Aid
- Housing

- Electric
- Telecommunications
- Water and Environmental
- Business and Industry
- Economic Development
- Total Loan Guarantee Subsidy Expense

## Table 9 Guaranteed Loans Disbursed Note Description

Table 9 – Guaranteed Loans Disbursed is used to enter amounts related to **Note 7 – Direct Loans and Guarantees, Non-Federal Borrowers**, particularly disbursements associated with guaranteed loans.

This window includes the following data:

### Guaranteed Loans:

Includes *Principal Face Value Disbursed* and *Principal Guaranteed Disbursed* amounts.

- Farm
- Export
- Food Aid
- Housing
- Electric
- Telecommunications
- Water and Environmental
- Business and Industry
- Economic Development
- Total Guaranteed Loans Disbursed

## Table 10 Administrative Expenses Note Description

Table 10 – Administrative Expenses is used to enter amounts related to **Note 7 – Direct Loans and Guarantees, Non-Federal Borrowers**, particularly expenses associated with administrative fees for direct and guaranteed loans.

This window includes the following data:

### Administrative Expenses

- Direct Loan Programs
- Guaranteed Loan Program
- Total Administrative Expenses

## Table 11 Subsidy Rates for Direct Loans (Percentage) Note Description

Table 11 – Subsidy Rates for Direct Loans (Percentage) is used to enter amounts related to **Note 7 – Direct Loans and Guarantees, Non-Federal Borrowers**, particularly subsidy rates associated with direct loans.

**Note:** Subsidy rates are used to compute each year's subsidy expenses.

This window includes the following data:

### **Direct Loan Programs**

Includes *Interest Differential, Defaults, Fees And Other Collections, Other* and *Total* amounts.

- Farm Operating**
- Indian Land Acquisition**
- Emergency Diaster**
- Boll Weevil Eradication**
- Farm Ownership**
- Farm Storage Facility Loan Program**
- Sugar Storage Facility Loan Program**
- Community Facility Loans**
- Water and Waste Disposal Loans**
- Distance Learning and Telemedicine Loans**
- Broadband 4% Loans (mandatory)**
- Broadband 4% Loans (Discretionary)**
- Broadband Treasury Loans (mandatory)**
- Broadband Treasury Loans (Discretionary)**
- Electric Hardship Loans**
- Municipal Electric Loans**
- FFB Electric Loans**
- Treasury Electric Loans**
- Telecommunications Hardship Loans**
- FFB Telecommunications Loans**
- Treasury Telecommunications Loans**
- Rural Telephone Bank Loans**
- Single-Family Housing Credit Sales**
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- Section 502 Single-Family Housing**
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- Intermediary Relending Program**
- Rural Economic Development Loans**
- P.L. 480 Direct Credits**

## Table 12 Subsidy Rates for Loans Guarantees (Percentage) Note Description

Table 12 – Subsidy Rates for Loans Guarantees (Percentage) is used to enter amounts related to **Note 7 – Direct Loans and Guarantees, Non-Federal Borrowers**, particularly subsidy rates associated with guaranteed loans.

**Note:** Subsidy rates are used to compute each year’s subsidy expenses.

This window includes the following data:

### Guaranteed Loan Programs:

Includes **Interest Differential, Defaults, Fees And Other Collections, Other**, and **Total** amounts.

- CCC Export Loan Guarantee Program
- Farm Operating-Unsubsidized
- Farm Operating-Subsidized
- Farm Ownership-Unsubsidized
- Business and Industry Loans
- Guaranteed Business Industry NadBank Loans
- Community Facility Loans
- Water and Waste Disposal Loans
- Electric Guaranteed Loans
- Local Television Loans (Discretionary)
- Local Television Loans (mandatory)
- Guaranteed Broadband Loans (Discretionary)
- Guaranteed Broadband Loans (Mandatory)
- Section 502 Single-Family Housing Purchase
- Sections 502 Single-Family Housing Refinance
- Section 538 Multi-Family Housing Subsidized
- Renewable Energy
- Rural Business Investment Program

## Differences Between the SBR and Budget Note Description

Differences Between the SBR and Budget is used to enter amounts related to the differences between the Statement of Budgetary Resources and the actual amounts in the Budget of the United States.

This window includes the following data:

**Combined Statement of Budgetary Resources**

Includes **Budgetary Resources** and **Outlays** amounts.

**Reconciling Items**



**Note:** To enter detail line item data click on the link.

**Budget of the United States Government**

## Stewardship Investments Note Description

Stewardship Investments is used to enter amounts related to investment expenses made by the Federal Government to benefit the Nation.

**Note:** Stewardship investments are substantial investments made by the Federal Government to benefit the Nation. These investments are not physical assets owned by the Federal Government. Such investments are measured in terms of expenses incurred for non-Federal physical property, human capital, and research and development.

This window includes the following data:

### Program

Includes **Expense** amounts.

#### Non-Federal Physical Property:

- Food and Nutrition Service/ Food Stamp Program
- Food and Nutrition Service/ Special Supplemental Nutrition Program
- Cooperative State Research, Education, and Extension Service/ Extension 1890 Facilities Program
- Total Non-Federal Property

#### Human Capital:

- Cooperative State Research, Education, and Extension Service/ Higher Education and Extension Programs
- Food and Nutrition Service/Food Stamp Program
- Food and Nutrition Service/Child Nutrition Program
- Forest Service/Job Corps
- Agricultural Research Service/National Agricultural Library
- Risk Management Agency/Risk Management Education
- Total Human Capital

#### Research and Development:

- Agricultural Research Service/Plant Sciences
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## Open/Block Footnotes Field Instructions

Open/Block Footnotes is used by administrators to open (activate) or block (inactivate) agency-specific footnotes for a certain period within a fiscal year.

<b>Select Year</b>	Click the down arrow to select the applicable fiscal year. For example (2005–2009).
<b>Period</b>	Click the down arrow to select the applicable accounting period. <b>Note:</b> Generally, each year may have three periods of data, e.g., 13, 14, and 99. Period 13 is used for data entry. Period 14 is used to adjust period 13 in the current year and period 99 is used to adjust period 14 in the subsequent year. Period 14 and 99 should be a copy of period 13 and 14 data, respectively, before adjustment so that the user does not have to re-enter data.
<b>Open or Block</b>	Click the down arrow to <b>Open or Block</b> notes.

## ► Populate Accounting Period Data Window Field Instructions

The Populate Accounting Period Data window is used by administrators to roll over accounting from one accounting period to another accounting period.

<b>From Year/Period</b>	Click the down arrow to select the applicable year and pay period for the accounting data being copied.
<b>To Period (Note: Year Selected Above Will Be Used As To Year)</b>	Click the down arrow to select the applicable period that the accounting data is being copied to. The data from the From Year/Period field will be copied to the period selected in this field.

**Email Address**                    Type the email address of the administrator.◀

## Assign Agency Footnotes Field Instructions

Assign Agency Footnotes is used by administrators to assign agencies users access to specific agency level notes.

**Select Agency**                    Click the down arrow to select an agency, otherwise, the agency previously selected will be displayed.

**Select Year/Period**            Click the down arrow to select the applicable fiscal year e.g., (2005/14).

## Agency Level Footnote Report Field Instructions

Agency Level Footnote Report is used to access specific agency level reports.

**Select Agency**                    Click the down arrow to select an agency, otherwise, the agency previously selected will be displayed.

**Select Footnote**                Click the down arrow to select the appropriate footnote for reporting.

**Select Year/Period**            Click the down arrow to select the current or previous fiscal year and accounting period.  
**Note:** Generally, each year may have three periods of data, e.g., 13, 14, and 99. Period 13 is used for data entry. Period 14 is used to adjust period 13 in the current year and period 99 is used to adjust period 14 in the subsequent year. Period 14 and 99 should be a copy of period 13 and 14 data, respectively, before adjustment so that the user does not have to re-enter data.

**Select Type**                    Click the down arrow to select a type of footnote entry (**agency, elimination, or adjustment**).

**Select Output**                Click the down arrow to select the type of output (**Display the report, Save as text document, or Save as spreadsheet**).

## Agency Level Consolidated Report Field Instructions

Agency Level Consolidated Report is used to access specific agency level consolidated reports.

- Select Agency** Click the down arrow to select an agency, otherwise, the agency previously selected will be displayed.
- Select Footnote** Click the down arrow to select the appropriate footnote for reporting.
- Select Year/Period** Click the down arrow to select the current or previous fiscal year and accounting period.  
**Note:** Generally, each year may have three periods of data, e.g., 13, 14, and 99. Period 13 is used for data entry. Period 14 is used to adjust period 13 in the current year and period 99 is used to adjust period 14 in the subsequent year. Period 14 and 99 should be a copy of period 13 and 14 data, respectively, before adjustment so that the user does not have to re–enter data.
- Select Output** Click the down arrow to select the type of output (**Display the report, Save as text document, or Save as spreadsheet**).

## Department Level Consolidated Report Field Instructions

Department Level Consolidated Report is used by administrators to access department level consolidated reports.

- Select Footnote** Click the down arrow to select the appropriate footnote for reporting.
- Select Year/Period** Click the down arrow to select the current or previous fiscal year and accounting period.  
**Note:** Generally, each year may have three periods of data, e.g., 13, 14, and 99. Period 13 is used for data entry. Period 14 is used to adjust period 13 in the current year and period 99 is used to adjust period 14 in the subsequent year. Period 14 and 99 should be a copy of period 13 and 14 data, respectively, before adjustment so that the user does not have to re–enter data.
- Select Output** Click the down arrow to select the type of output (**Display the report, Save as text document, or Save as spreadsheet**).

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## Glossary Of Terms

**Terms.** Below is a list of accounting and budget terms used within FSDE:

**Accounts Payable** – Amounts owed to others for goods and services received and assets acquired. For reporting purposes, accounts payable, net consists of: (a) the amount owed by an account for goods and services performed but not yet paid for; (b) the amount that has been received by an account but not yet earned; and (c) as offsets, accounts receivable and the amount of advances made by the account for which goods have not yet been received or services performed.

**Accounts Receivable** – Amounts due from others for goods furnished and services rendered. Such amounts include reimbursements earned and refunds receivable.

**Activity** – A specific and distinguishable line of work performed by one or more organizational components of a governmental unit for the purpose of discharging a function or subfunction for which the governmental unit is responsible. For example, food inspection is an activity performed in the discharge of the health function.

**Advances** – Amounts of money prepaid pursuant to budget authority in contemplation of the later receipt of goods, services, or other assets. Advances are ordinarily made only to payees to whom an agency has an obligation, and not in excess of the amount of the obligation. A common example is travel advances which are amounts made available to employees prior to the beginning of a trip.

**Agency** – There is no single definition of the term agency. Any given definition usually relates to specific legislation. For example, generally, executive agency means any executive branch department, independent commission, board, bureau, office or other establishment of the Federal Government, including independent regulatory commissions and boards.

**Agency Debt** – The portion of the Federal debt incurred when a Federal agency, other than the Treasury or the Federal Financing Bank, is authorized by law to borrow funds directly from the public or another fund or account.

**Allowances** – Amounts included in the President's budget request or projections to cover possible additional proposals, such as statutory pay increases and contingencies for relatively uncontrollable programs and other requirements. As used by Congress in the concurrent resolutions on the budget, allowances represent a special functional classification designed to include amounts to cover possible requirements, such as civilian pay raises and contingencies. Allowances remain undistributed until they occur or become firm, then they are distributed to the appropriate functional classification(s).

**Apportionment** – A distribution made by the Office of Management and Budget of amounts available for obligation, including budgetary reserves pursuant to law, in an appropriation or fund account. Apportionments divide amounts available for obligation by specific time periods (usually quarters), activities, projects, objects, or a combination thereof. The amounts so apportioned limit the amount of obligations that may be incurred. The apportionment process is intended to prevent obligation of amounts available within an appropriation or

fund account in a manner that would require deficiency or supplemental appropriations and to achieve the most effective and economical use of amounts made available for obligation. In this regard, Federal agency obligations may not be incurred in excess of the amount of budget authority apportioned.

**Appropriations** – An authorization by an act of Congress that permits Federal agencies to incur obligations and to make payments out of Treasury for specified purposes. An appropriation usually follows enactment of authorizing legislation. An appropriation act is the most common means of providing budget authority, but in some cases the authorizing legislation itself provides the budget authority. Appropriations do not represent cash actually set aside in the Treasury for purposes specified in the appropriation act: they represent limitations of amounts that agencies may obligate during the period of time specified in the respective appropriation acts. Several types of appropriations are not counted as budget authority, since they do not provide authority to incur additional obligations. Example of these include:

Appropriations to liquidate contract authority—congressional action to provide funds to pay obligations incurred against contract authority.

Appropriations to reduce outstanding debt—congressional action provide funds for debt retirement; and,

Appropriations for refunds of receipts

**Appropriation (Expenditure), Receipt, and Fund Accounts** – There are a number of expenditure, receipt, and other accounts used by the Federal Government. The expenditure and receipt accounts used for budget and accounting purposes are those that record the Federal and trust fund amounts. In addition, some accounts are used only for accounting purposes. These include transfer appropriation accounts, foreign currency accounts, receipt accounts, and deposit fund accounts. The Federal and trust fund amounts (except those specifically excluded by law) comprise the President's budget.

**Assets** – Any item of economic value owed by a governmental unit. The item may be physical in nature (tangible) or a right to ownership (intangible) that is expressed in terms of cost or some other value.

**Authority To Borrow** – Also called borrowing authority or authority to spend debt receipts. Statutory authority that permits a Federal agency to incur obligations and to make payments for specified purposes out of borrowed monies.

**Capital** – The designation applied in economic theory to one of the three major factors of production, the others being land and labor. Capital can refer to physical capital, such as plant and equipment, or to the financial resources required to purchase physical capital.

**Collections** – Amounts received by the Federal Government during the fiscal year. Collections are classified into two major categories: Budget Receipts and Offsetting Collections.

**Congressional Budget** – The budget as set forth by Congress in a concurrent resolution on the budget. A resolution passed by both Houses of Congress, but not requiring the signature of the President, setting forth, reaffirming, or revising the congressional budget from the United States Government for a fiscal year. Two such resolutions are required before the start

of the fiscal year. The first, due by May 15, establishes the congressional budget targets for the next fiscal year, the second, scheduled to be passed by September 15, sets a ceiling on budget authority and outlays and a floor on receipts. Additional concurrent resolutions revising the previously established budget levels may be passed by Congress at any time.

**Current Year** – The fiscal year in progress.

**Debt Held by the Public** – Federal debt held outside the Government by individuals, corporations, State or local governments, Federal Reserve banks, and foreign governments and central banks.

**Depreciation** – The systematic and rational allocation of the costs of equipment and buildings (having a life of more than one year) over their useful lives. To match costs with related revenues in measuring income or determining the costs of carrying out program activities, depreciation reflects the use of the asset(s) during specific operating periods.

**Direct Loans** – A direct loan is a disbursement of funds (not in exchange for goods or services) that is contracted to be repaid—with or without interest—on any of the following transactions:

direct Federal participation in loans privately made or held

purchase of private loans through secondary market operations; and

acquisition of guaranteed private loans or collateral in satisfaction of default or other guarantee claims

Direct loans, unlike loan guarantees, are included (net of repayments) as outlays in the budget.

**Employment** – Employment refers to all persons who did any work for pay or profit within a period of time, or without pay on a farm or in a business operated by a member of the person's family. Also, included as employed are those who did not work or look for work, but had a job or business from which they were temporarily absent during the week.

**Fiscal Year** – Any yearly accounting period, without regard to its relationship to a calendar year.

**Functional Classification** – A system of classifying budget resources by function so that budget authority and outlays of budget and off-budget Federal entities, loan guarantees, and tax expenditures can be related in terms of the national needs being addressed.

**Intragovernmental Debt Holdings** – Federal debt held by the Government trust funds, revolving funds, and special funds.

**Intragovernmental Fund Accounts** – Expenditure accounts specifically authorized by law to facilitate financing transactions within and between Federal agencies.

**Intragovernmental Revolving Fund Accounts** – Authorized by law to carry out a cycle of intragovernmental business-type operations. They are similar to public enterprise revolving fund accounts except they are credited with offsetting collections primarily from other Federal agencies and accounts. Some examples are working capital fund, stock fund, industrial fund, and supply fund.

**Intragovernmental Transactions** – Payments into receipt accounts from Federal appropriations or fund accounts. They are treated as an offset to budget authority and outlays, rather than as a budget receipt.

**Liabilities** – Amounts owed for items received, services rendered, expenses incurred, assets acquired, construction performed (regardless of whether invoices have been received), and amounts received but as yet unearned. Included are amounts for goods in the hands of contractors under the constructive delivery concept (when the records of the agency provide such information), and amounts owed under grants, pensions, awards, and other indebtedness not involving the furnishing of goods and services. The two classifications occurring most frequently are current liabilities and long-term/unfunded liabilities.

**Loan Guarantee (Guaranteed Loans)** – A loan guarantee is an agreement by which the Government pledges to pay part or all of the loan principal and interest to a lender or holder of a security, in the event of default by a third party borrower. If it becomes necessary for the Government to pay part or all of the loan principal or interest, the payment is a direct outlay. Otherwise, the guarantee does not directly affect Federal budget outlays.

**Obligated Balance** – The amount of obligations already incurred for which payment has not yet been made. This balance can be carried forward indefinitely until the obligations are paid.

**Obligations Incurred** – Amounts of orders placed, contracts awarded, services received, and similar transactions during a given period that will require payments during the same or a future period. Such amounts will include outlays for which obligations had not been previously recorded and will reflect adjustments for differences between obligations previously recorded and actual outlays to liquidate those obligations.

**Offsetting Receipts** – Amounts deposited in receipt accounts (i.e., general funds, special funds, or trust funds). These receipts generally are deducted from budget authority and outlays by function and/or subfunction, and by agency. Offsetting receipts are subdivided as proprietary receipts from the public and intragovernmental transactions.

**Outlays** – Obligations are generally liquidated when checks are issued or cash disbursed. Such payments are called outlays. In lieu of issuing checks, obligations may also be liquidated (and outlays occur) by the maturing of interest coupons in the case of some bonds, or by the issuance of bonds or notes (or increases in the redemption value of bonds outstanding). The terms expenditure and net disbursement are frequently used interchangeably with the term outlays.

**Prior Year** – The fiscal year immediately preceding the current year.

**Program** – Generally defined as an organization set of activities directed toward a common purpose, or goal, undertaken or proposed by an agency in order to carry out its responsibilities. In practice, however, the term program has many uses and thus does not have a well-defined, standard meaning in the legislative process. Program is used to describe an agency's mission, programs, functions, activities, services, projects, and processes.

**Refunds** – Return of advances or recoveries of erroneous disbursements from appropriation or fund accounts that are directly related to, and reductions of, previously recorded payments from the accounts. Also considered refunds are returns to the taxpayers of receipt collections in excess of liabilities (i.e., tax refunds). These refunds are recorded only if the cash is



actually disbursed to the taxpayer. If the taxpayer chooses to apply credits for tax refunds to succeeding tax liabilities, the transaction is not recorded as a refund. In certain cases, payments are made under refund authority that exceed tax liabilities. Such excesses over liabilities are treated as budget outlays rather than refund of receipts.

**Research and Development** – Research and development is a broad term that embraces the work performed by Federal Government agencies and private individuals or organizations under contractual or grant arrangements with the Government.

**Revenues** – Revenues represent the increase in assets (or decrease in liabilities) that result from operations. Revenues result from (1) services performed by the Federal Government, and (2) goods and other tangible property delivered to purchasers, and (3) amounts becoming owed to the Government for which no current performance by the Government is required.

**Revolving Funds** – In the three types of revolving funds – public enterprise, intragovernmental, and trust revolving – collections are netted against spending and outlays are reported as the net amount. These funds are associated with collections credited to appropriation or fund accounts.

**Subsidy** – Generally, a payment or benefit made by the Federal Government for which there is no current charge.

**Taxes** – Sums imposed by a government authority upon persons or property to pay for government services.

**Unobligated Balance** – The portion of budget authority that has not yet been obligated.

**Acronyms.** Below is a list of acronyms used within FSDE:

Farm and Foreign Agricultural Services (FFAS)

Farm Service Agency (FSA)

Commodity Credit Corporation (CCC)

Foreign Agricultural Service (FAS)

Risk Management Agency (RMA)

Federal Crop Insurance Corporation (FCIC)

Food, Nutrition, and Consumer Services (FNCS)

Food and Nutrition Service (FNS)

Food Safety and Inspections Service (FSIS)

Marketing and Regulatory Programs (MRP)

Agricultural Marketing Service (AMS)

Animal and Plant Health Inspection Service (APHIS)

Grain Inspection, Packers and Stockyards Administration (GIPSA)

Natural Resources and Environment (NRE)

Forest Service (FS)

Natural Resources Conservation Service (NRCS)

Research, Education, and Economics (REE)

Agricultural Research Service (ARS)

Cooperative State Research, Education, and Extension Service (CSREES)

Economic Research Service (ERS)

National Agricultural Statistics Service (NASS)

Rural Development (RD)

Rural Telephone Bank (RTB) – a corporation

Alternative Agricultural Research and Commercialization Corporation (AARC)

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