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FEDERAL AVIATION ADMINISTRATION

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SUBJ: UNIFORM ACCOUNTING SYSTEM OPERATIONS MANUAL

1. PURPOSE. This change adds the Departmental Accounting and Financial Information System (DAFIS) general ledger codes and the Standard Governmental Ledger (SGL).

2. EXPLANATION OF CHANGES.

- a. Changes reference of UAS to DAFIS.
- b. Withdraws Figure 5-1.
- c. Changes Figure 5-2, Account Descriptions.

PAGE CONTROL CHART

Remove Pages	Date	Insert Pages	Dated
xix and xx	7/16/87	xix	5/16/91
		xx	7/16/87
641 thru 644	7/7/86	641 and 642	5/16/91
		643 and 644	5/16/91
647 thru 649	7/7/86	647	7/7/86
		648 (thru 678)	5/16/91
650	7/16/87		
650-1 (and 650-2) thru 673	7/7/86		
674 and 674-1 (and 674-2)	11/16/89		
675 thru 680	7/7/86	679 thru 739 (thru 1016)	5/16/91
680-1 (and 680-2) thru 682	7/16/87		
683 thru 716	7/7/86		
717 thru 720	11/16/87		
720-1 (and 720-2)			
thru 731 (thru 1016)	7/7/86		

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	<u>Page No.</u>	
CHAPTER 5. GENERAL LEDGER ACCOUNT STRUCTURE AND FUNCTIONS	641	
SECTION 1. OVERALL CHART OF ACCOUNT STRUCTURE	641	
412. General	641	
413. Structure	641	
414. Set of Accounts	642	
415. Budgetary Accounts	642	
416. Proprietary Accounts	642	
417. "Other" Accounts	642	
* 418. Reserved	642	*
419. General Ledger Control Accounts	643	
420. Interoffice Transfer Account Structure	643	
421. Statistical Account Structure	643	
SECTION 2. CENTRAL ACCOUNTING AND NATIONAL LEDGER CONTROL	643	
422. General	643	
SECTION 3. OPERATING ACCOUNTING STRUCTURE	644	
423. General	644	
SECTION 4. RELATIONSHIP TO SUBSIDIARY LEDGER	644	
* 424.-429. Reserved	644	*
SECTION 5. STRUCTURE AND USE OF TRANSACTION CODES	644	
430. General	644	
431. Transaction Code Groups	644	
432. Reversing Entries	646	
433. Transaction Code Status Element	646	
SECTION 6. GENERAL LEDGER CHART OF ACCOUNTS	648	
434. General	648	
* Figure 5-1. (WITHDRAWN)		
Figure 5-2. Account Descriptions (51 pages)	679	
435. Reserved	739	*

	<u>Page No.</u>	
SECTION 6. GENERAL LEDGER CHART OF ACCOUNTS	648	
434. General	648	
Figure 5-1. General Ledger Control Accounts and Subsidiary Records (32 pages)	649	
* Figure 5-2. Account Descriptions (53 pages)	679	*
435. Reserved	731	
CHAPTER 6. FILE DESCRIPTION AND ESTABLISHMENT PROCEDURES	1017	
SECTION 1. FILES MAINTAINED OUTSIDE THE ACCOUNTING OFFICE HAVING AN ACCOUNTING SYSTEM IMPACT	1017	
436. General	1017	
437. Informal Fund Control Records	1017	
438. Property Accounting Records	1017	
439. Local Cost Accumulation Records Used For Cost Recovery Support	1019	
Figure 6-1A. Submission of Cost Data (1 page)	1020	
SECTION 2. CENTRAL OFFICIAL FUND ACCOUNTING FILES	1023	
440. General	1023	
441. Files of Computer Records	1023	
442. Document Files	1023	
Figure 6-1B. Cost Report (1 page)	1024	
Figure 6-2. Agency Fund Authority (1 page)	1025	
Figure 6-3. Allotments/Allocations/Contract Liquidating Authority Issued/Budgetary Authority File (1 page)	1026	
Figure 6-4. Fund Authorization File (1 page)	1027	

CHAPTER 5. GENERAL LEDGER CHART OF ACCOUNT STRUCTURE AND ITS FUNCTIONS

SECTION 1. OVERALL CHART OF ACCOUNT STRUCTURES

- * 412. GENERAL. The general ledger chart of accounts provides the framework within which all financial transactions of FAA are classified, analyzed, and recorded. An updated listing with MAC codes is available in the DAFIS TABLE-21. *

413. STRUCTURE. The chart of general ledger accounts provides a standard pattern or structure for classifying the financial transactions of the FAA. To fulfill the requirements associated with generally accepted accounting principles and appropriation accounting, the accounting system provides a self-balancing set of general ledger accounts identified by region or center and segregated by appropriation, fund, or other group of accounts.

a. Each appropriation and transfer appropriation is separately identified by period of availability for obligation.

b. Revolving fund.

c. Suspense, deposit, trust, and budget clearing accounts.

d. Treasury general fund receipt accounts.

e. "Other" group of accounts (not identified by appropriation or fund).

* f. WITHDRAWN. *

414. SETS OF ACCOUNTS. Each accounting office maintains these sets of general ledger accounts for each organizational entity it serves. On a monthly basis, the system produces a trail balance for each set of general ledger accounts by region/center, appropriation, fund, and "other" grouping.

- * 415. BUDGETARY ACCOUNTS. This group of accounts is used to control the FAA's budgetary resources. The account balances in this group reflect the status of funds by stage; that is, appropriation, apportionment, allotment, undelivered order, and expended appropriation. This group of accounts is maintained by appropriation and fund symbol and is self-balancing.

416. PROPRIETARY ACCOUNTS. These accounts reflect the assets, liabilities, revenue, expenses, interoffice transfers, and the Government's equity. Proprietary accounts are maintained for each appropriation or fund. They disclose the complete financial condition of the FAA, including the results of operations and the equity of the Government. *

417. "OTHER" ACCOUNTS. These accounts are self-balancing and maintained without appropriation or fund identity. They are used primarily to record unfunded accounting transactions and also to provide continuing accountability for assets procured by appropriated funds. Asset acquisition accounts in the "appropriation" group of accounts are closed at the end of each fiscal year. The transfer from the current fiscal year acquisition accounts to the asset accounts in the "other" group occurs at the time of asset acquisition. When a fund use transaction recording the purchase of assets is input, the system generates a concurrent entry to increase one of the asset accounts in "other." The current fiscal year acquisition account in each appropriation and the related reciprocal account in the "other" are closed to the invested capital account at the end of the fiscal year.

- * 418. RESERVED. *

419. GENERAL LEDGER CONTROL ACCOUNTS. Another aspect of the general ledger function is the use of certain general ledger accounts as control accounts. Accounts are categorized into real and nominal accounts.

a. Real accounts represent what the Government owns (assets) and what the Government owes (liabilities). The difference (balance) is classified in the investment account series. Real accounts maintain control and accountability over assets and liabilities for which subsidiary manual and/or automated records are maintained. The nature of these subsidiary records is described in the following section. Those real accounts which are not supported by subsidiary records represent cash and contra accounts.

b. Nominal accounts represent revenue, expense, and interoffice transfers.

- * 420. INTEROFFICE TRANSFER ACCOUNT STRUCTURE. Interoffice transfer accounts are used to record accounts receivable, yearend net cash disbursed, travel advances, foreign payments/collection, funded/unfunded costs, and property among regions and centers. These accounts are maintained by either appropriation symbol or "other." The transfers are controlled through the interlocking reciprocal accounts "transfer-out" and "transfer-in." The office initiating the transfer records a debit in the transfer-out account (with a credit to the applicable asset or expense account), and the office receiving the transfer records the corresponding credit in the contra transfer-in account (with a debit to the appropriate asset or expense account). These accounts are self-balancing. *
- * 421. STATISTICAL ACCOUNT STRUCTURE. The statistical series of accounts are used to record statistical data of a financial nature. The data contained in these accounts have no fiduciary significance but nevertheless provide vital statistical information for financial management. These accounts are generally structured as the primary account and its contra account. They are maintained in the "other" series of accounts. *

SECTION 2. CENTRAL ACCOUNTING AND NATIONAL LEDGER CONTROL

- * 422. GENERAL. The Financial Information Division, AAA-500, maintains the national ledger which contains the FAA's budgetary control accounts. The national ledger is an integral part of the FAA's system of administrative control of funds required by the Antideficiency Act, revised statute 31 U.S.C. 1341, as amended. The control accounts reflect FAA resources and financial position as represented by appropriations, apportionments, appropriation transfers, and allotments, and provide the basis for prevalidating the issuance of allotments. The budgetary control accounts used in the national ledger are identified by the notation "NL Only" in the Chart of General Ledger Accounts. Issues and receipts of allotments, program plans, and outlay ceilings are controlled by a set of interlocking reciprocal accounts to preclude out-of-balance conditions between the national and allottee ledger. The entry initiated by AAA-500 recording the issue of allotments, program plans, or outlay ceilings on the national ledger generates the automatic posting of receipts on the allottee's ledger. *

5/16/91

SECTION 3. OPERATING ACCOUNTING STRUCTURE

423. GENERAL. Each region, center, and Washington headquarters accounting office maintains and updates separate ledgers by appropriation, fund, and "other" for each major organization it serves. The "other" series of accounts is maintained without fund identity to facilitate recordation of unfunded transactions and to provide long-term accountability for inventories and fixed assets.

* SECTION 4. RELATIONSHIP TO SUBSIDIARY RECORDS

424.-429. RESERVED

SECTION 5. STRUCTURE AND USE OF TRANSACTION CODES

430. GENERAL. The DAFIS is based on the single line entry transaction concept. * Each transaction is recorded only once. This concept provides for using a combination of financial data elements (codes) to determine the specific system files that are affected by a transaction input. The "transaction code" is a key element of financial data that is used to initiate system processing, including update of the general ledger. The following paragraphs explain: (a) how transaction codes are grouped; (b) the use of reversing entries; and (c) the use of the transaction codes status element (fourth position of the TC). The Pro Forma Table, T20, is updated frequently and is therefore made available through an on-line inquiry. A copy of the complete table can be obtained upon request from AAC-22.

431. TRANSACTION CODE GROUPS. The transaction codes and related proforma journal entries are grouped according to the key accounting functions or process with which they are identified. The groupings are:

<u>Function or Process</u>	<u>Transaction Codes</u>
Fund Authority	(001-049 and 700-779)
Fund Usage-Commitments and Undelivered Order	(050-059)
Fund Usage-Accrued Expenditures	(060-099)
Cash Disbursements	(100-169)
Income, Including Reimbursements and Billings	(170-199)
Cash Collections and Deposits	(200-249)
Adjustments and Memorandum Entries	(250-299)

<u>Status Element Code</u>	<u>Description</u>
Blank	Initial entry of transaction into the system. In this case, a record is established on the open document file. Also, it is appropriate for a follow-on transaction affecting an existing record if the transaction code has not been used for that record.
1	Increase amount field for a transaction previously recorded in the same fund stage as the one being updated. Must be a match to the document ID and TC in system files. GL debit and credit entries are as represented in General Ledger Pro Forma Table, T20.
2	Decreases an amount for a transaction previously recorded in the same fund stage as the one being updated. Must be a match to the document ID and TC in system files. GL debit and credit entries are reversed from what is represented in Table T20.
F	Finalizes a document ID at either the accrued expenditure unpaid or disbursement stage. General ledger debit and credit entries are as represented in Table T20. Also initiates netting process by generating another transaction. When this status code is used at the disbursement stage, a closed flag is set.

b. Transaction codes are divided into two groups for purposes of defining the use of the TC status element.

(1) The first group initially generates a transaction to record a document ID, which records debit(s) and credit(s) to certain general ledger accounts. Only status code b (blank) is applicable for use with this group of TC's.

(2) The second group updates a record or records a transaction to a document ID previously entered into the system. All status codes are applicable to this second group of TC's except b (blank).

(a) TC 0601 records a second partial delivery of an order. It updates the same records and general ledger accounts as TC 060.

(b) TC 0602 records a credit memo, decrease, or reversal of the previously recorded transaction(s) to the document ID. The debits and credits are reversed from previously recorded transaction(s).

(c) TC 060F records TC 060 when the delivery of goods or services is complete or final. The "F" generates an automatic adjustment to the amount recorded at the undelivered order stage.

SECTION 6. GENERAL LEDGER CHART OF ACCOUNTS

- * 434. GENERAL. This section contains the chart of the general ledger accounts used in the old Uniform Accounting System (UAS), the new Departmental Accounting and Financial Information System (DAFIS), and the Standard Governmental General Ledger (SGL) accounts. The UAS and its chart of accounts (figure 5-1 WITHDRAWN) is replaced by the DAFIS. Figure 5-2, Account Descriptions, provides a crosswalk between UAS, DAFIS, and the SGL.

a. Figure 5-1. (WITHDRAWN)

b. Figure 502. Accounts Description. A description is given for each general ledger account. The list of DAFIS general ledger codes can be obtained from the DAFIS computer file Table 21.

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9
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FIGURE 5-2. ACCOUNT DESCRIPTIONS

* UAS	DAFIS	SGL	
<u>ACCT</u>	<u>ACCT</u>	<u>ACCT</u>	<u>DESCRIPTION</u>
1010	10AX	1010	<u>Fund Balances With U.S. Treasury.</u>
			<u>Debit Balance.</u> Represents funds available for disbursement by appropriation, continuing resolution, advances, transfers, allocations, and authorized reimbursements and refunds. The fund balance is increased by collections (net of adjustments) and decreased by cash payments (net of adjustments). The account is maintained in the national and accounting office general ledgers. At the accounting office, the account represents the balance of deposit and revolving funds, and the current year net disbursements of appropriated funds. Appropriated fund net disbursements are transferred to the national ledger (NL) at fiscal yearend. The NL account balance represents the Treasury warrants and SF-1151 transfers of appropriated funds. At fiscal yearend, net disbursements are transferred to the NL from the accounting offices. This account is maintained by appropriation, deposit fund, and revolving fund.
1081	11AX	1110	<u>Undeposited Collections.</u>
			<u>Debit Balance.</u> Represents amounts of cash and checks which have not been scheduled for deposit with the Treasury at the end of the accounting period. The account is supported by the cashier's record of collection and is maintained by appropriation, revolving fund, deposits fund, and general fund receipt accounts.
1110	16AX	1610	<u>Federal Securities (at par)-G.</u>
			<u>Debit Balance.</u> Represents investments made by FAA in United States securities at their face value. The account is supported by manual records of TFS-1081 and maintained by a revolving fund.

*

FIGURE 5-2. ACCOUNT DESCRIPTIONS (CONT'D)

*	UAS ACCT	DAFIS ACCT	SGL ACCT	<u>DESCRIPTION</u>
1210	14AA	1410	<u>Advances to Government Agencies and Funds-Funded.</u>	
			<u>Debit Balance.</u> Represents outstanding balance of advances made to Government agencies and funds by SF-1151 transfers under authority of section 601 of the Economy Act, 31 U.S.C. 686, or SF-1081 advance payment for other provisions of law for goods and/or services. This account is supported by subsidiary records for each agreement (manual) and open document file of advances outstanding and is maintained by appropriation and revolving fund.	
1215	14BA	1450	<u>SIBAC Clearing Account.</u>	
			<u>Debit Balance.</u> This account is used to record the value of Simplified Intragovernmental Billing and Collection (SIBAC) charges based on TSF-7306. The balance is cleared by reversing the entry when charges are properly distributed to applicable program elements and cost centers. This account is supported by a manual file of TSF-7306 and is maintained by appropriation.	
1220	14AC	1410	<u>Travel Advances to Employees.</u>	
			<u>Debit Balance.</u> Represents the outstanding balance of advances made to employees for travel, transportation, and related expenses incidental to travel on official business or change of official station. This account is supported by a manual file of travel advance requests and the open document files of travel advances outstanding and is maintained by appropriation.	

*

FIGURE 5-2. ACCOUNT DESCRIPTIONS (CONT'D)

*	UAS	DAFIS	SGL	<u>DESCRIPTION</u>
	<u>ACCT</u>	<u>ACCT</u>	<u>ACCT</u>	
	1225	19FC	1990	<u>Foreign Disbursement Clearing Account.</u>
				<u>Debit Balance.</u> Represents net disbursements charged to FAA appropriations by foreign disbursing offices and not yet distributed to the proper regions, appropriations, program elements, and cost centers. The account is charged with the total transaction values reported on SF-1221's. The balance is cleared by reversing the entry when charges and collections are properly distributed. The account is supported by a manual file of SF-1221's and is maintained by appropriation.
	1230	14AE	1410	<u>Advances to Grantees.</u>
				<u>Debit Balance.</u> Represents outstanding balance of advances to State and local governments and approved sponsors under grant agreements. The account is supported by a manual case file for each outstanding grant and by open document files of advances outstanding. The account is maintained by appropriation.
	1235	14AD	1410	<u>Salary Advances to Employees.</u>
				<u>Debit Balance.</u> Represents outstanding balance of amounts advanced to employees. The account is supported by manual payroll files and by open document files which reflect the balance of advances for each employee and is maintained by appropriation.
	1240	14AG	1410	<u>Contract Advances.</u>
				<u>Debit Balance.</u> Represents outstanding balance of amounts advanced to firms or individuals outside the Federal Government under contracts for option payments, deposits for land acquisitions, and goods and services to be rendered. The account is supported by manual contract files and by open document files which reflect the balance of advances for each contract and is maintained by appropriation. *

FIGURE 5-2. ACCOUNT DESCRIPTIONS (CONT'D)

*	<u>UAS</u> <u>ACCT</u>	<u>DAFIS</u> <u>ACCT</u>	<u>SGL</u> <u>ACCT</u>	<u>DESCRIPTION</u>
1250	11BX	1120		<u>Advances to Imprest Fund Cashiers.</u> <u>Debit Balance.</u> Represents outstanding balance of amounts advanced to imprest fund cashiers. This account is supported by manual documents files and by open documents files which show the advance to each imprest fund cashier. The account is maintained by appropriation.
1260	14BC	1450		<u>SF-1081 Clearing Account.</u> <u>Debit Balance.</u>
1270	14BD	1450		<u>SF-224 Clearing Account.</u> <u>Debit Balance.</u>
1290	14AY	1410		<u>Advances to Others.</u> <u>Debit Balance.</u> Represents outstanding balance of amounts advanced to the public, excluding advances on grants and contracts. This account is supported by manual document files and open document files which show the status of each advance to others and is maintained by appropriation.

*

FIGURE 5-2. ACCOUNT DESCRIPTIONS (CONT'D)

*	<u>UAS</u> <u>ACCT</u>	<u>DAFIS</u> <u>ACCT</u>	<u>SGL</u> <u>ACCT</u>	<u>DESCRIPTION</u>
	1295	14AJ	1410	<u>Undistributed Advances - Government.</u>
	1295	14AK	1410	<u>Undistributed Advances - Public.</u>

Debit Balance. Represents the value of undistributed advances transferred from other accounting offices. The account is charged by an automatically generated transaction when the transferor initiates an interoffice transfer transaction. The transferee must clear the balance in this account before the end of the month either by charging another advance account or transferring back to the transferor, in case of an erroneous transfer, and is maintained by appropriation.

*

FIGURE 5-2. ACCOUNT DESCRIPTIONS (CONT'D)

*	UAS	DAFIS	SGL	<u>DESCRIPTION</u>
	<u>ACCT</u>	<u>ACCT</u>	<u>ACCT</u>	
	1299	14AV	1410	<u>Advances Clearing - Government.</u>
	1299	14AW	1410	<u>Advances Clearing - Public.</u>
				<u>Debit Balance.</u> This account is used to clear outstanding advances when expenditures are recorded. The account is credited when an asset or expense account is debited and is debited by a separate transaction when the advance account to be reduced is credited. These two transactions must be input concurrently. This account should always show a zero balance and is maintained by appropriation.
	1301	13AA	1310	<u>Accounts Receivable - Unbilled Reimbursements, Government.</u>
				<u>Debit Balance.</u> Represents amounts earned and not billed arising from charges to Government agencies for delivery of goods or services. The account is credited when the Government agency is billed. The account is supported by the open document files and is maintained by appropriation.
	1302	13AB	1310	<u>Accounts Receivable - Unbilled Reimbursements, Public.</u>
				<u>Debit Balance.</u> Represents amounts earned and not billed arising from charges to public entities for delivery of goods or services. The account is credited when the public entity is billed, is supported by the open document files, and maintained by appropriation.
	1310	13AC	1310	<u>Accounts Receivable - Billed Reimbursements, Government.</u>
				<u>Debit Balance.</u> Represents amounts earned and billed arising from charges to Government agencies or funds for materials or services which are reimbursable. The account is supported by manual files of billing documents and the Accounts Receivable Master File, and is maintained by appropriation and revolving fund.

*

FIGURE 5-2. ACCOUNT DESCRIPTIONS (CONT'D)

*	<u>UAS</u> <u>ACCT</u>	<u>DAFIS</u> <u>ACCT</u>	<u>SGL</u> <u>ACCT</u>	<u>DESCRIPTION</u>
	1320	13AD	1310	<u>Accounts Receivable - Billed Reimbursements, Public.</u> <u>Debit Balance.</u> Represents amounts earned and billed arising from charges to States, municipalities, or other public sources for materials or services which are reimbursable. The account is supported by manual files of billing documents and the Account Receivable (A/R) files, and is maintained by appropriation.
	1330	13BA	1310	<u>Accounts Receivable - Billed Refunds, Government.</u> <u>Debit Balance.</u> Represents amounts billed and due from Government agencies or funds resulting from payments made in error, overpayments, or adjustments of amounts previously disbursed, including refunds or advances. The account is supported by the A/R files and a manual file of SF-1080's and 1081's, and is maintained by appropriation and revolving fund.
	1340	13BB	1310	<u>Accounts Receivable - Billed Refunds, Public.</u> <u>Debit Balance.</u> Represents amounts billed and due from public sources resulting from payments made in error, overpayments, or adjustments of amounts previously disbursed, including refunds or advances. The account is supported by the A/R files and is maintained by appropriation and revolving fund.
	1351	13DT	1310	<u>Accounts Receivable - Billed General Fund, Government.</u> <u>Debit Balance.</u> Represents amounts of uncollected billings due from Government agencies and funds which will be deposited into the Treasury general fund when collected. The account is supported by the A/R files and is maintained by general fund receipt account.

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5/16/91

FIGURE 5-2. ACCOUNT DESCRIPTIONS (CONT'D)

*	UAS <u>ACCT</u>	DAFIS <u>ACCT</u>	SGL <u>ACCT</u>	<u>DESCRIPTION</u>
1361	13DU	1310		<u>Accounts Receivable - Billed General Funds Receipt, Public.</u> <u>Debit Balance.</u> Represents amounts of uncollected receivables billed and due from public sources which will be deposited into the Treasury general fund when collected. The account is supported by the open document files and is maintained by general fund receipt account.
1370	13FY	1319		<u>Allowance for Uncollectable Accounts - Public.</u>
1370	13GY	1319		<u>Allowance for Uncollectable Accounts - Public Non-Current.</u> <u>Credit Balance.</u> Represents amounts of receivables from public or Government sources wherein collection is uncertain based on periodic reviews of outstanding accounts. The account is maintained by appropriation, revolving fund, and general fund receipt account.
1380	13DY	1310		<u>Accounts Receivable - Not Otherwise Classified, Public.</u>
1380	13BY	1310		<u>Accounts Receivable - Non-Current Public.</u> <u>Debit Balance.</u> Represents amounts accrued or billed and due from public sources except those representing reimbursements, refunds, or general fund receipts. The account is supported by the A/R files and manual billing records, and is maintained by revolving fund.
1390	19CX	1920		<u>Unrequistioned Authorized Appropriations.</u> <u>Debit Balance.</u> Represents the undrawn balance of appropriations in the Airport and Airway Trust Fund. The account is supported by appropriation acts and SF-1151's and is maintained by appropriation.

*

FIGURE 5-2. ACCOUNT DESCRIPTIONS (CONT'D)

* UAS	DAFIS	SGL	
<u>ACCT</u>	<u>ACCT</u>	<u>ACCT</u>	<u>DESCRIPTION</u>
1410	13HA	1350	<u>Loans Receivable - Principal Balance.</u>
1410	13JY	1350	<u>Loans Receivable - Principal Non-Current.</u>
			<u>Debit Balance.</u> Represents FAA's share of the loan principal due from the borrower for defaulted loans guaranteed by the Aircraft Purchase Loan Guarantee Program, and is maintained by general fund receipts account.
1420	13CD	1310	<u>Accrued Interest Receivable - Loans - Public.</u>
			<u>Debit Balance.</u> Represents the amount of accrued interest on loans, but not credited to FAA by the Treasury. The account is supported by manual records and the automated open document file and is maintained by general fund.
1460	13CG	1310	<u>Accrued Interest Receivable on Investments.</u>
			<u>Debit Balance.</u> Represents the amount of accrued interest on securities purchased and interest earned in investment, but not credited to FAA by the Treasury. The account is supported by manual records and the automated open document file, and is maintained by revolving fund.
1470	13KA	1359	<u>Allowance for Uncollectible Loans - Public.</u>
1470	13MY	1359	<u>Allowance for Uncollectible Loans - Public Non-Current.</u>
			<u>Credit Balance.</u> Represents amounts of loans receivable from public sources wherein collection is uncertain based on periodic reviews of outstanding loans. The account is maintained by general fund receipt account.

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5/16/91

FIGURE 5-2. ACCOUNT DESCRIPTIONS (CONT'D)

* UAS ACCT	DAFIS ACCT	SGL ACCT	DESCRIPTION
1501	15MV	1560	<u>Other Inventory - Funded, Current Fiscal Year.</u> <u>Debit Balance.</u> Represents the cost of inventory acquired with appropriated funds, including cost of first destination transportation and net of discounts. The balance of this account for all appropriations and funds must equal the balance of Account 15MW (contra to 15MV) which is maintained by "other". The account is maintained by appropriation.
1502	15MW	1560	<u>Inventory Acquisitions - Applied, Current Fiscal Year.</u> <u>Credit Balance.</u> Represents reciprocal account to 15MY Materiel Acquired for Inventory - Funded, Current Fiscal Year. The account is credited for the funded cost of the acquisition when the specific category of inventory is debited and is maintained by "other".
1531	15AA	1510	<u>Operating Materiel Inventory - General Stocks and Stores.</u> <u>Debit Balance.</u> Represents the value of general stocks and stores items in inventory. The account is supported by subsidiary supply records in inventory systems and is maintained by "other".
1532	15AB	1510	<u>Operating Materiel Inventory - Aircraft Stocks and Stores.</u> <u>Debit Balance.</u> Represents the value of aircraft stocks and stores items in inventory. The account is supported by subsidiary supply records in inventory system and is maintained by "other".
1538	15MX	1560	<u>Other Inventory SF Transit.</u> <u>Debit Balance.</u> Represents the cost of inventories not otherwise classified. The account is supported by property system subsidiary records and is maintained by "other".

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FIGURE 5-2. ACCOUNT DESCRIPTIONS (CONT'D)

*	UAS	DAFIS	SGL	<u>DESCRIPTION</u>
	<u>ACCT</u>	<u>ACCT</u>	<u>ACCT</u>	
	1539	15CA	1520	<u>Inventory For Sale Pending Shipment.</u> <u>Debit Balance.</u> Represents the value of inventory items pending shipment to customer or consignee. Used by AAC only. Supporting records maintained in inventory system. The account is maintained by "other".
	1601	18JV	1890	<u>Fixed Asset Acquisitions - Funded, Current Fiscal Year.</u> <u>Debit Balance.</u> Represents the cost of property acquired with appropriated funds. The balance of this account for all appropriations and funds must equal the balance of account 1602 which is maintained by "other". The account is supported by property management records and is maintained by appropriation.
	1602	18JW	1890	<u>Fixed Assets Capitalized - Applied, Current Fiscal Year.</u> <u>Credit Balance.</u> Represents the cost of property items which have had accountability established in the property system. The balance in this account must be in agreement with account 1601. The account for the specific type of property (i.e., subaccount) is debited when this account is credited and is supported by records in the property system. Account is maintained by "other".

*

FIGURE 5-2. ACCOUNT DESCRIPTIONS (CONT'D)

* UAS	DAFIS	SGL	
<u>ACCT</u>	<u>ACCT</u>	<u>ACCT</u>	<u>DESCRIPTION</u>

1610	17AX	1710	<u>Land.</u>
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Debit Balance. Represents the cost or assigned value of FAA-owned land. The account generally includes the cost of land or assigned value, appraisal fees, clearing costs, damage to property of others, drainage, grading, legal fees and expenses, plots and surveys, removal and relocation of the property of others as part of purchase contracts, and removal of structures of facilities purchased but not used, less credit for salvaged materiel. Reimbursable transfers are recorded at the transfer price agreed upon. Nonreimbursable transfers and donations are recorded at the estimated useful value to FAA considering such factors as appraised or estimated market value. The account is supported by property management system files and manual records, and is maintained by "other".

1620	17CX	1730	<u>Buildings.</u>
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Debit Balance. Represents the cost of assigned value of FAA-owned buildings whether located on Government-owned or leased land. The account generally includes the cost of buildings or assigned value and the cost of any capital improvements (additions or betterments) incurred subsequent to the date of acquisition and is credited with the net book value of disposed items. Building costs include such fixtures and equipment as are normally required for the functional use of the building and are built into the structure or are permanently affixed thereto, the removal of which would materially damage the structure. Examples are: plumbing, heating and lighting fixtures, elevators, air-conditioning systems, and built-in safes, vaults, and permanent partitions. Reimbursable transfers are recorded at the transfer price agreed upon. Nonreimbursable transfers are recorded at the estimated market value to FAA considering such things as appraised or estimated market value. The account is supported by property management system subsidiary records and manual files, and is maintained by "other". *

FIGURE 5-2. ACCOUNT DESCRIPTIONS (CONT'D)

* UAS	DAFIS	SGL	
<u>ACCT</u>	<u>ACCT</u>	<u>ACCT</u>	<u>DESCRIPTION</u>

1625	17DX	1739	<u>Accumulated Depreciation - Building.</u>
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Credit Balance. Represents accumulated depreciation to date on Government-owned buildings under the control of FAA. Depreciation is charged and accumulated over their estimated useful life in a systematic and rational manner. The account is supported by manual records of depreciation schedules and is maintained by "other".

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5/16/91

FIGURE 5-2. ACCOUNT DESCRIPTIONS (CONT'D)

* UAS <u>ACCT</u>	DAFIS <u>ACCT</u>	SGL <u>ACCT</u>	<u>DESCRIPTION</u>
1630	17EX	1740	<p><u>Other Structures and Facilities.</u></p> <p><u>Debit Balance.</u> Represents the cost of appraised value of Government-owned structures and facilities. Account is charged with the cost of acquisition and with improvements (additions or improvements) made thereto. Cost includes the purchase price or appraised value, freight, significant installation charges, and other costs necessary to make the asset ready for use. Included in this account are structures and facilities which improve the land; e.g., electrical transmission and distribution systems; power development installations, such as dams and power houses; heating plants; docks, piers, and jetties on federally owned land; highways, roads, bridges, and culverts; monuments and memorials; railroads and related facilities; sewage systems; communication systems; industrial facilities; water systems; storage tanks, silos, and vaults, other than buildings; flood control and navigation aids, such as dikes and revetments on Government-owned land; and other structures and facilities, such as sidewalks, parking areas, fences, and trails. Reimbursable transfers are recorded at the transfer price agreed upon. Nonreimbursable transfers and donations are recorded at the estimated useful value to FAA considering such factors as appraised or estimated useful value. The account is supported by property management system subsidiary records and manual files. The account is maintained by other.</p>
1635	17FX	1749	<p><u>Accumulated Depreciation on Other Structures and Facilities.</u></p> <p><u>Credit Balance.</u> Represents accumulated depreciation on Government-owned structures and facilities under the control of FAA. Depreciation is charged and accumulated over their estimated useful life in a systematic and rational manner. The account is supported by manual records of depreciation schedules. *</p>

FIGURE 5-2. ACCOUNT DESCRIPTIONS (CONT'D)

*	UAS	DAFIS	SGL	<u>DESCRIPTION</u>
	<u>ACCT</u>	<u>ACCT</u>	<u>ACCT</u>	
	1640	18CX	1820	<u>Leasehold Improvements.</u>
				<u>Debit Balance.</u> Represents the cost of improvements to leased land and buildings, structures, and facilities occupied by the Government as leased, as well as easements and rights-of-way. The cost of construction of Government-owned buildings and improvements thereto on leased land should be recorded in the appropriate fixed asset account. Include in this account improvements to leased property, such as landscaping, drainage, and grading. Upon termination of a nonrenewable lease, the capitalized value of improvements pertinent to the property is written off.
	1710	17GP	1750	<u>Equipment in Use.</u>
				<u>Debit Balance.</u> Represents the cost or appraised value of administrative personal property in use. The account is supported by personal property management system files and is maintained by revolving fund and "other".
	1717	17GC	1750	<u>Aircraft Engines (Spares).</u>
				<u>Debit Balance.</u> Represents the value of spare aircraft engines. The account is used only by the Aeronautical Center (AAC) and is supported by personal property management system files. Account is maintained by "other".
	1750	17JB	1759	<u>Equipment - Accumulated Depreciation.</u>
				<u>Credit Balance.</u> Represents accumulated depreciation on Government-owned equipment. Depreciation is charged and accumulated over the estimated useful life of the asset in a systematic and rational manner. The account is supported by depreciation schedules and is maintained by revolving fund and other.

*

FIGURE 5-2. ACCOUNT DESCRIPTIONS (CONT'D)

* UAS ACCT	DAFIS ACCT	SGL ACCT	DESCRIPTION
1763	15EA	1530	<u>Project Materiel - Reserved, F&E Projects.</u> <u>Debit Balance.</u> Represents cost of inventory reserved for specific facility establishment projects. The account is supported by project materiel management system files and is maintained by "other".
1764	15EB	1530	<u>Project Materiel - Reserved, Special Maintenance Projects.</u> <u>Debit Balance.</u> Represents the value of inventory reserved for special maintenance projects (SMP). The account is used only by AAC and is supported by automated files maintained in a materiel management system. The account is maintained by "other".
1765	15EC	1530	<u>Project Material - Common Items.</u> <u>Debit Balance.</u> Represents the value of inventory reserved for special maintenance projects (SMP). The account is used only by AAC and is supported by automated files maintained in a materiel management system. The account is maintained by "other".
1766	15ED	1530	<u>Project Materiel - Relocation Stock.</u> <u>Debit Balance.</u> Represents the cost of unassigned materiel in inventory which is reserved for use on relocation projects, but assigned to a specific project. The account is used by the regions and is supported by automated files maintained in a materiel management system. The account is maintained by "other".

*

FIGURE 5-2. ACCOUNT DESCRIPTIONS (CONT'D)

*	UAS	DAFIS	SGL	<u>DESCRIPTION</u>
	<u>ACCT</u>	<u>ACCT</u>	<u>ACCT</u>	
1767	15EF	1530		<u>Project Materiel - Unassigned.</u>
				<u>Debit Balance.</u> Represents the cost of inventory which is not assigned to a specific facility establishment project, but is being screened against agency needs and has not been declared excess or surplus. The account is used only by AAC and is supported by automated files maintained in a project materiel system. The account is maintained by "other".
1771	15EE	1530		<u>Project Materiel - Research and Development.</u>
				<u>Debit Balance.</u> Represents the cost of research and development project materiel with project identification by NSN. The account is supported by automated files in a project materiel management system and is maintained by "other".
1791	15GX	1540		<u>Work in Progress.</u>
				<u>Debit Balance.</u> Represents the accumulated cost of labor, materiel, contractual services, and other costs incurred in the conduct of authorized F&E, RE&D, special maintenance, or other management system projects. Includes cost of real property procured. The account is supported by automated and manual files by system and project and is maintained by appropriation and "other".
1815	19FA	1990		<u>Undistributed Assets.</u>
				<u>Debit Balance.</u> Represents the clearing account used to classify or reclassify assets. It is also used as a holding account for interoffice transfers of assets. The account is maintained by "other".

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5/16/91

FIGURE 5-2. ACCOUNT DESCRIPTIONS (CONT'D)

* UAS	DAFIS	SGL	
<u>ACCT</u>	<u>ACCT</u>	<u>ACCT</u>	<u>DESCRIPTION</u>
1940	17HM	1750	<u>Excess and Surplus Property Inventory.</u> <u>Debit Balance.</u> Represents cost of materiel declared excess or surplus to the FAA including aircraft and portable and installed equipment. The account is supported by subsidiary property system records which show the source of the excess and surplus property and is maintained by "other".
1950	15MA	1560	<u>Materiel Loaned to Others.</u> <u>Debit Balance.</u> Represents the cost of stocks and stores loaned to other Government agencies or to public entities. The account is supported by subsidiary records in the supply system and is maintained by "other".
1960	15MB	1560	<u>Government-Furnished Property to Contractors.</u> <u>Debit Balance.</u> Represents the value of materiel or equipment shipped to contractors, manufacturers, or other Government agencies pending receipt of documentation evidencing acceptance of accountability. The account is supported by files of transfer documents and is maintained by "other".
1970	15MD	1560	<u>Purchases in Transit.</u> <u>Debit Balance.</u> Represents the cost of materiel purchased free on board (FOB) point of origin for shipment to another field office and materiel delivered FOB ports of embarkation to overseas consignees, and excludes purchases acquired under contracts with progress payment clauses. The account is supported by manual subsidiary records and is maintained by appropriation and "other".

*

FIGURE 5-2. ACCOUNT DESCRIPTIONS (CONT'D)

*	UAS	DAFIS	SGL	<u>DESCRIPTION</u>
	<u>ACCT</u>	<u>ACCT</u>	<u>ACCT</u>	
	1985	14BX	1450	<u>Prepayments - Government.</u>
	1985	14BY	1450	<u>Prepayments - Public.</u>
				<u>Debit Balance.</u> Represents significant amounts paid during an accounting period for space to the General Services Administration and other similar type transactions which are to be applied in subsequent accounting periods. The account is supported by subsidiary records and maintained by appropriation and revolving fund.
	1995	19FH	1990	<u>Undistributed Transfers - Cost.</u>
				<u>Debit Balance.</u> Represents the value of undistributed costs transferred from other accounting offices. The account is charged by an automatically generated transaction when the transferor initiates an interoffice transfer transaction. The transferee must clear the balance in this account before the end of the month by either charging the applicable cost account or transferring back to the transferor in case of an erroneous transfer. The account is maintained by appropriation and "other".
	2010	21BX	2120	<u>Disbursements in Transit - Government.</u>
	2010	21BY	2120	<u>Disbursements in Transit - Public.</u>
				<u>Credit Balance.</u> Represents amounts of voucher schedules transmitted to disbursing offices for which notification of checks issued has not been received and amounts of interfund transfer documents not yet accomplished by Treasury. The account is supported by copies of the voucher schedules and transfer documents in transit. The account is maintained by appropriation, revolving fund, and deposit fund.

*

FIGURE 5-2. ACCOUNT DESCRIPTIONS (CONT'D)

* UAS ACCT	DAFIS ACCT	SGL ACCT	DESCRIPTION
2020	21AA	2110	<u>Accounts Payable - Government.</u> <u>Credit Balance.</u> Represents amounts owed to Government agencies or funds based upon actual or constructive receipt of goods or services. The account is supported by the open document files and manual files of unpaid documents. The account is maintained by appropriation and revolving fund.
2030	21AB	2110	<u>Accounts Payable - Public.</u> <u>Credit Balance.</u> Represents amounts owed to other than Government agencies or funds based on actual or constructive receipt of goods or services. The account is supported by the open document files and manual files of unpaid documents. The account is maintained by appropriation and revolving fund.
2040	17BX	1720	<u>Progress Payments to Contractors.</u> <u>Debit Balance.</u> Represents the total amount of progress payments made to contractors, based upon certifications by authorized officials, for procurement of goods or services which have not been received or accepted by the Government. Account is a partial offset of Accounts Payable - Public (2030), with the differences representing the amount of contract holdbacks and the estimate of unbilled performance. The amount of the progress payments is applied to the account payable at the time of receipt/acceptance of the goods or services. The account is supported by accounting system automated files and manual records. The account is maintained by appropriation.
2050	29CM	2990	<u>Physical Assets Held for Others.</u> <u>Credit Balance.</u> Represents the value of materiel and equipment which has been sold by the FAA, but which is temporarily held in the physical custody of the FAA pending shipment. This account is contra to 1539. The account is supported by automated inventory system files and is maintained by "other".

*

FIGURE 5-2. ACCOUNT DESCRIPTIONS (CONT'D)

*	UAS <u>ACCT</u>	DAFIS <u>ACCT</u>	SGL <u>ACCT</u>	<u>DESCRIPTION</u>
	2070	21AC	2110	<u>Warehoused Accounts Payable - Government.</u>
				<u>Credit Balance.</u> Represents the liability for accounts payable owed to Government which are being held for payment on their due dates. This account is supported by the open document files and maintained by appropriation and revolving fund.
	2080	21AD	2110	<u>Warehoused Accounts Payable - Public.</u>
				<u>Credit Balance.</u> Represents the liability for accounts payable owed to the public which are being held for payment on their due dates. This account is supported by the open document files and maintained by appropriation and revolving fund.
	2081	24BB	2400	<u>Liability for Undeposited Collections.</u>
				<u>Credit Balance.</u> Represents the liability for amounts collected which have not been scheduled for deposit at the end of the accounting period. This account is contra account to 1081. Account is maintained by appropriation, revolving fund, deposit fund, and general fund receipt account.
	2110	21EX	2190	<u>Accrued Liabilities - Government.</u>
				<u>Credit Balance.</u> Represents the amount of estimated liabilities for services rendered but not billed by Government agencies and funds. The account includes accrual for military pay and allowances and is supported by the open document files. Account is maintained by appropriation and general fund receipt account.

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5/16/91

FIGURE 5-2. ACCOUNT DESCRIPTIONS (CONT'D)

*	UAS <u>ACCT</u>	DAFIS <u>ACCT</u>	SGL <u>ACCT</u>	<u>DESCRIPTION</u>
	2120	21EY	2190	<u>Accrued Liabilities - Public.</u> <u>Credit Balance.</u> Represents the amount of estimated liabilities for services rendered, but not billed by other than Government agencies and funds, except accrued payrolls. Includes estimated liabilities based upon constructive receipt. The account is supported by the open documents files and maintained by appropriation and general fund receipt account.
	2130	22AA	2210	<u>Accrued Salaries and Wages.</u> <u>Credit Balance.</u> Represents the amount of estimated liabilities at the end of an accounting period for salaries, wages, and severance pay earned by employees. The account is supported by payroll system files and reports. Account is maintained by appropriation and revolving fund.
	2140	22AC	2210	<u>Accrued Liabilities - Employer's Contribution.</u> <u>Credit Balance.</u> Represents the amount of estimated liabilities at the end of an accounting period for employer's share of FICA, life insurance, health insurance, and retirement benefits. The account is supported by system files and reports and is maintained by appropriation and general fund receipt account.
	2150	22BA	2220	<u>Accrued Annual Leave Liability.</u> <u>Credit Balance.</u> Represents the monetized value of unused annual leave which will become due and payable in future years. The account is supported by payroll systems files and is maintained by "other".

*

FIGURE 5-2. ACCOUNT DESCRIPTIONS (CONT'D)

*	UAS	DAFIS	SGL	<u>DESCRIPTION</u>
	<u>ACCT</u>	<u>ACCT</u>	<u>ACCT</u>	
	2160	21DA	2140	<u>Accrued Interest Liability Awaiting Funding.</u> <u>Credit Balance.</u> Represents the reciprocal account to 5320, Interest Due to Treasury Cost Adjustment. Account is maintained by appropriation.
	2170	22AG	2210	<u>Accrued Compensatory Leave.</u> <u>Credit Balance.</u> Represents the monetized value of compensatory leave earned by employees. The account is charged (reduced) by the value of compensatory time taken or otherwise paid. The account is supported by payroll system files and maintained by "other".
	2210	23AX	2310	<u>Advances from Government Agencies and Funds.</u> <u>Credit Balance.</u> Represents the balance of advances received from Government agencies and funds for goods and services to be furnished under section 601 of the Economy Act or under other laws. The account is supported by open document files and manual records showing the details of each advance. The account is maintained by appropriation and general fund receipt account.
	2230	23AY	2310	<u>Advances from Public Sources.</u> <u>Credit Balance.</u> Represents the balance of advances received from sources outside the Government. The account is supported by open document files and manual records showing the details of each advance, and is maintained by appropriation and general fund receipt account.

*

FIGURE 5-2. ACCOUNT DESCRIPTIONS (CONT'D)

*	<u>UAS</u> <u>ACCT</u>	<u>DAFIS</u> <u>ACCT</u>	<u>SGL</u> <u>ACCT</u>	<u>DESCRIPTION</u>
	2310	24AX	2400	<u>Deposit Liabilities - Government.</u> <u>Credit Balance.</u> Represents amounts on deposit for Government agencies and funds which are not otherwise classified or applied. The account is supported by the open documents files and maintained by deposit fund.
	2320	24AY	2400	<u>Deposit Liabilities - Public.</u> <u>Credit Balance.</u> Represents amounts on deposit for other than Government agencies and funds, such as cash collateral escrow deposits, general fund receipts held in deposit during the fiscal year for application or refund, and other receipts which are not otherwise classified or applied. The account is supported by the open document files and maintained by deposit fund.
	2330	24AA	2400	<u>Employee's Savings Bond Deductions.</u> <u>Credit Balance.</u> Represents amounts withheld from salaries and wages of employees and placed in a deposit fund for the purchase of Government bonds. The account is debited when the bonds are purchased and is supported by records in payroll system. Account is maintained by deposit fund.
	2340	24AB	2400	<u>Employee's Tax Deductions - Withholding Taxes.</u> <u>Credit Balance.</u> Represents amounts withheld from salaries and wages of employees and placed in a deposit fund for the payment of State, territory, city, and other political subdivision income taxes. The account is debited when the money is remitted and is supported by records in the payroll system. Account is maintained by deposit fund.

*

FIGURE 5-2. ACCOUNT DESCRIPTIONS (CONT'D)

*	UAS	DAFIS	SGL	<u>DESCRIPTION</u>
	<u>ACCT</u>	<u>ACCT</u>	<u>ACCT</u>	
	2360	24BC	2400	<u>Unapplied Deposits.</u>
				<u>Credit Balance.</u> Represents amounts deposited pending identification and disposition. This account includes funds collected as fiscal agent or banker and later transferred or disbursed, and the amount of undeposited collections held in suspense. Supported by the open document files. The account is maintained by appropriation, revolving fund, grants awarded, and deposit fund.
	2410	25AX	2510	<u>Borrowing From U.S. Treasury (NL Only).</u>
				<u>Credit Balance.</u> Represents the principal balance owed to U.S. Treasury on FAA borrowings for the aircraft loan guarantee program. Account is maintained by appropriation.
	2420	21DX	2140	<u>Accrued Interest Payable - Government.</u>
	2420	21DY	2140	<u>Accrued Interest Payable - Public.</u>
				<u>Credit Balance.</u> Represents interest due to the U.S. Treasury on FAA notes payable. Account is maintained by appropriation.
	2510	29CA	2990	<u>Liability Under Installment or Lease Purchase Agreements.</u>
				<u>Credit Balance.</u> Represents the liability for property acquired under lease purchase contracts. The account is supported by the open document files and manual records of lease purchase agreements, and is maintained by "other". *

5/16/91

FIGURE 5-2. ACCOUNT DESCRIPTIONS (CONT'D)

* UAS ACCT	DAFIS ACCT	SGL ACCT	<u>DESCRIPTION</u>
2520	29CY	2130	<u>Liability for Grant and Contract Holdbacks.</u> <u>Credit Balance.</u> Represents the value of amounts withheld from grantees or contractors pending completion of grant agreements. The account is supported by the open document files and a manual agreements file, and is maintained by appropriation.
2830	23BX	2320	<u>Deferred Credits Appropriation - Government.</u>
2830	23BY	2320	<u>Deferred Credits Appropriation - Public.</u> <u>Credit Balance.</u> Represents the value of general fund revenues collected during the current or a prior accounting period but applicable to a subsequent period (other than advances). The account is supported by the open document files and agreement/contract files, and is maintained by general fund receipt account.
3010	32AX	3210	<u>Invested Capital.</u> <u>Credit Balance.</u> Represents yearend balance transferred from accounts for appropriated capital, funds returned to the U.S. Treasury, reimbursements, donations, transfers of costs or property, income, and expenses. The account is maintained by appropriation, revolving fund, general fund receipt account, and "other".
3020	31AX	3100	<u>Appropriated Capital (NL Only).</u> <u>Credit Balance.</u> Represents the amounts appropriated by the Congress to establish or increase the working capital of a revolving fund or establish the capital of general fund appropriations. The account is supported by manual records and is maintained by appropriation, and revolving fund.

*

FIGURE 5-2. ACCOUNT DESCRIPTIONS (CONT'D)

*	UAS	DAFIS	SGL	<u>DESCRIPTION</u>
	<u>ACCT</u>	<u>ACCT</u>	<u>ACCT</u>	
	3080	34AC	3400	<u>Donations & Other Items.</u>
				<u>Credit Balance.</u> Represents the amount of donations or contributions in property from States, municipalities, or other local government units, individuals, and others. The account is supported by manual records of donations and is maintained by revolving fund and "other".
	3090	32BX	3220	<u>Transfers in From Government Agencies - Without Reimbursement.</u>
				<u>Credit Balance.</u> Represents the cost or appraised value of property transferred to FAA from Government agencies without reimbursement. The account is supported by manual and automated property records and is maintained by "other".
	3091	15ME	1560	<u>Depot Inventory Returns - MMAC (AAC Use Only).</u>
				<u>Credit Balance.</u> Represents the value of materiel (other than exchange and repair which has been established as due-in to the depot) returned to depot inventory by Aeronautical Center organizations (in-house users). The account is supported by manual document files and is maintained by "other".
	3092	15MF	1560	<u>Depot Inventory Returns Recvd. - MMAC (AAC Use Only).</u>
				<u>Debit Balance.</u> Represents the value of materiel (other than exchange and repair which has been established as due-in by the depot) returned to the Aeronautical Center Depot by Aeronautical Center organizations (in-house users). The account is supported by manual document files and is maintained by "other".

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5/16/91

FIGURE 5-2. ACCOUNT DESCRIPTIONS (CONT'D)

* UAS ACCT	DAFIS ACCT	SGL ACCT	<u>DESCRIPTION</u>
3110	32CA	3230	<u>Transfers Out to Government Agencies - Without Reimbursement.</u> <u>Debit Balance.</u> Represents the cost or appraised value of property transferred by FAA to Government agencies without reimbursement. The account is supported by manual records of transferred property and is maintained by appropriation, revolving fund, and "other".
3120	32CB	3230	<u>Tranfers Out to Others - Without Reimbursement.</u> <u>Debit Balance.</u> Represents the cost or appraised value of property transferred by FAA to other than Government agencies without reimbursement. The account is supported by manual records of transferred property and is maintained by appropriation, revolving fund, and "other".
3140	33AX	3310	<u>Cumulative Results Of Operations - Unclassified.</u> <u>Debit/Credit Balance.</u> Represents the cumulative balance of net income or net expenses resulting from operations since the inception of the activity to the date of the balance sheet. The account is maintained by revolving fund and appropriation.
3150	33BX	3320	<u>Net Results Of Operations.</u> <u>Debit/Credit Balance.</u> Represents the results of the current year's operations of a financial entity. Balance is obtained by netting expense accounts against the income accounts. The account is maintained by revolving fund and appropriation.

*

FIGURE 5-2. ACCOUNT DESCRIPTIONS (CONT'D)

* UAS ACCT	DAFIS ACCT	SGL ACCT	DESCRIPTION
3210	41EX	4119	<u>Appropriations Received (NL Only).</u> <u>Debit Balance.</u> Represents budget authority which allows Government agencies to incur obligations and to make payments out of the Treasury for specified purposes. The account is supported by manual records of appropriation acts and documents affecting appropriation availability for obligations, and is maintained by appropriation and revolving fund.
3221	41GX	4131	<u>Contract Authority - Without Liquidating Authority.</u> <u>Credit Balance.</u> Represents the amount of contract authority authorized which has not been funded by enactment of contract liquidating authority. Account is maintained by appropriation and program element for ADAP program funds.
3260	42AA	4210	<u>Estimated Reimbursements (NL Only).</u> <u>Debit Balance.</u> Represents the amount of estimated reimbursements which is subject to apportionment. The account is supported by manual records and is maintained by appropriation and revolving fund.
3261	42AB	4210	<u>Estimated Revenue From Investments.</u> <u>Debit Balance.</u> Represents the amount of estimated revenue to be earned from investments for the Aviation Insurance Revolving Fund (69X4120). The account is supported by an SF-132, Apportionment and Reapportionment Schedule, document file and is maintained by revolving fund.

5/16/91

FIGURE 5-2. ACCOUNT DESCRIPTIONS (CONT'D)

*	UAS ACCT	DAFIS ACCT	SGL ACCT	<u>DESCRIPTION</u>
	3262	42EBD	4250	<u>Earned Revenue From Investments.</u> <u>Debit Balance.</u> Represents the amount of revenue earned from investments in U.S. securities for the Aviation Insurance Revolving Fund (69X4120). The account is supported by manual document files containing records of TFS 1081-2, Redemption Authorization and Schedule of Withdrawals and Credits, received from Treasury. The balance of this account is transferred to Account 3210, Appropriations Received (NL Only), at the end of the fiscal year. Account is maintained by revolving fund.
	3270	45CX	4530	<u>Allocations from Others.</u> <u>Debit Balance.</u> Represents nonexpenditure transfers from other budget accounts which are: (1) transfers for establishment of transfer appropriation accounts for the benefit of the advancing account; (2) borrowings from the Treasury under loan authorizations; (3) capital transfers; (4) transfers to successor (M) accounts; or (5) borrowings from other funds. Transfers from appropriation accounts shall not be recorded or reported as obligations, expenditures, or reimbursements at the time of transfer. Apportionments are secured by the allocating agency. The amounts reflected in their accounts are set up in transfer appropriation accounts by Treasury and are not subject to apportionment in the performing agency. As allocations from other agencies are earned or used, the amounts are reported and credited to this account. The required report SF-133, Report on Budget Execution, is used to inform the parent agency of the status of the allocation. A separate account will be maintained for each transfer appropriation account. Nonexpenditure transactions are recorded based on processing SF-1151, Nonexpenditure Transfer Authorization, with exception of transfers to successor (M) accounts which represent adjustments between accounts. The account is supported by subsidiary SF-1151 file and is maintained by appropriation.

*

FIGURE 5-2. ACCOUNT DESCRIPTIONS (CONT'D)

*	<u>UAS</u> <u>ACCT</u>	<u>DAFIS</u> <u>ACCT</u>	<u>SGL</u> <u>ACCT</u>	<u>DESCRIPTION</u>
	3275	41RA	4170	<u>Transfers From Government Agencies and Funds (NL Only).</u> <u>Debit Balance.</u> Represents fund balances transferred to FAA which are without benefit of the transferring account. The amounts in this account are set up in transfer appropriation accounts by Treasury and are apportioned to FAA. The account is supported by a file of SF-1151's and is maintained by appropriation.
	3280	44AX	4410	<u>Budgetary Authority Not Available (Unclassified).</u> <u>Credit Balance.</u> Represents the portion of budgetary resources (including contract authority) withheld from availability for obligation pursuant to a specific provision of law. Amount is reportable on line 5 of SF-133, Report on Budget Execution. The account is maintained by appropriation and is supported by manual records of documents affecting appropriation/contract authority availability for obligation.
	3310	44BX	4450	<u>Authority Available For Apportionment.</u> <u>Credit Balance.</u> Represents appropriated funds not yet apportioned on a quarterly or other approved basis. The account is charged based on the apportionments made and apportionment reserves established, and is maintained by appropriation and revolving fund.
	3311	44CB	4430	<u>Appropriation Available For Apportionment - OMB Deferred Programs.</u> <u>Credit Balance.</u> Represents the amount of appropriations reserved by OMB on an approved Apportionment and Reapportionment Schedule. The account is supported by an SF-132, Apportionment and Reapportionment Schedule, and is maintained by appropriation and revolving fund.

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5/16/91

FIGURE 5-2. ACCOUNT DESCRIPTIONS (CONT'D)

* UAS ACCT	DAFIS ACCT	SGL ACCT	DESCRIPTION
3330	45AX	4510	<u>Unallotted Apportionment - Current Quarter (NL Only).</u> <u>Credit Balance.</u> Represents the apportionment amounts available for allotment, less allotments issued available for the current quarter. The account is credited based on receipt from OMB of an approved SF-132. The SF-132 is not received when operating under joint resolution, and a journal voucher must be used to record the pseudo apportionment in the amount of warrants received. Account is maintained by appropriation and revolving fund.
3331	45AY	4510	<u>Unallotted Apportionment - Subsequent Quarters (NL Only).</u> <u>Credit Balance.</u> Represents the apportionment amounts available for allotment, less allotments issued available in subsequent quarters. The account is credited based on receipt from OMB of an approved SF-132. The SF-132 is not received when operating under joint resolution, and a journal voucher must be used to record to a pseudo apportionment in the amount of warrants received. The account is maintained by appropriation and revolving fund.
3340	46AX	4610	<u>Unobligated Allotments - Current Quarter.</u> <u>Credit Balance.</u> ¹ Represents the balance of allotments available for obligation during the current quarter and is contra to Account 3352, Allotments Received. The account is credited for amount of allotment advices received and is debited when an obligation is incurred. Account is maintained by appropriation, limitation, and revolving fund.
3341	45GX	4570	<u>Allotments Issued - Current Quarter (NL Only).</u> <u>Credit Balance.</u> Represents amount of allotments issued and available during the current quarter. This account is contra to 3330, unallotted apportionment, current quarter. The account is supported by manual and automated files of allotment documents, and is maintained by appropriation, limitation, and revolving fund.

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FIGURE 5-2. ACCOUNT DESCRIPTIONS (CONT'D)

*	UAS <u>ACCT</u>	DAFIS <u>ACCT</u>	SGL <u>ACCT</u>	<u>DESCRIPTION</u>
	3342	45GY	4570	<u>Allotments Issued - Subsequent Quarters (NL Only).</u> <u>Credit Balance.</u> Represents amount of allotments issued and available during subsequent quarters. This account is contra to 3331, unallotted apportionment, subsequent quarters, and is supported by manual and automated files of allotment documents. Account is maintained by appropriation, limitation, and revolving fund.
	3352	45HX	4580	<u>Allotments Received.</u> <u>Debit Balance.</u> Represents amount of year-to-date allotments received by allottees from headquarters. This account is contra to 3340, unobligated allotments, and account 3353, unobligated allotments, subsequent quarters. The account is supported by manual and automated files and allotment documents. Account is maintained by appropriation, limitation, and revolving fund.
	3353	46AY	4610	<u>Unobligated Allotments - Subsequent Quarters.</u> <u>Credit Balance.</u> Represents amount of allotments received by allottees for subsequent quarters. This account is contra to 3352, allotments received. This account is decreased as amounts are transferred for availability to account 3340, unobligated allotments, current quarter. The account is supported by manual and automated files of allotment documents, and is maintained by appropriation, limitation, and revolving fund.
	3355	41HC	4132	<u>Allotments Issued - Contract Liquidating Authority (NL Only).</u> <u>Credit Balance.</u> Represents the amount of allotments issued for liquidating contract authority. The account is supported by manual and automated files of allotment documents, and is maintained by appropriation and program element for ADAP program funds.

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5/16/91

FIGURE 5-2. ACCOUNT DESCRIPTIONS (CONT'D)

* UAS ACCT	DAFIS ACCT	SGL ACCT	DESCRIPTION
3356	41HD	4132	<u>Contract Liquidating Authority.</u> <u>Debit Balance.</u> Represents the amount of contract liquidating authority received by allottees. Account 3357, Undisbursed Contract Liquidating Authority, is the contra to this account. The account is supported by manual and automated files of allotment documents, and maintained by appropriation and program element for ADAP program funds.
3357	41HA	4132	<u>Undisbursed Contract Liquidating Authority.</u> <u>Credit Balance.</u> Represents the amount of contract liquidating authority received by allottees and not disbursed. Disbursements are recorded as a debit to this account and a credit to 3358, Disbursed Contract Liquidating Authority. The account is maintained by appropriation and program element for ADAP program funds.
3358	41HB	4132	<u>Disbursed Contract Liquidating Authority.</u> <u>Credit Balance.</u> Represents the amount of contract liquidating authority that has been paid or disbursed. Contra entry is to account 3357, Undisbursed Contract Liquidating Authority. The account is supported by automated files of cash disbursements, and is maintained by appropriation and program element for ADAP program funds.
3361	42DX	4240	<u>Unfilled Customer Orders - Government.</u> <u>Debit Balance.</u> Represents the amount of Government reimbursable customer orders which have been accepted and not filled, i.e., materiel received or services performed. Valid unfilled customer orders are reestablished at the beginning of a new fiscal year. The account is supported by manual and automated files of customer orders, and is maintained by appropriation and revolving fund.

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FIGURE 5-2. ACCOUNT DESCRIPTIONS (CONT'D)

*	<u>UAS</u> <u>ACCT</u>	<u>DAFIS</u> <u>ACCT</u>	<u>SGL</u> <u>ACCT</u>	<u>DESCRIPTION</u>
	3362	42DY	4240	<u>Unfilled Customer Orders - Public.</u> <u>Debit Balance.</u> Represents the amount of public reimbursable customer orders which have been accepted and not filled; i.e., materiel received or services performed. Valid unfilled customer orders are reestablished at the beginning of a new fiscal year. The account is supported by manual and automated files of customer orders, and is maintained by appropriation and revolving fund.
	3363	42BX	4220	<u>Reimbursable Orders Accepted.</u> <u>Credit Balance.</u> Represents the total amount of reimbursable orders which have been accepted for performance in the current fiscal year. Account is adjusted for changes to the total amount of those orders. The account is supported by manual and automated files of customer orders, and is maintained by appropriation and revolving fund.
	3370	45BX	4520	<u>Allocations to Others.</u> <u>Credit Balance.</u> Represents nonexpenditure transfers to other budgetary accounts and transfers to establish transfer appropriation accounts. Both events are for the benefit of the advancing account. As allocations to other agencies are earned or used, the amounts are reported monthly by the performing agency on SF-133, Report on Budget Execution, and debited to this account. The balance of the account reflects the budget status of the allocation. A separate account is maintained for each transfer appropriation account. Account is maintained by appropriation.

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5/16/91

FIGURE 5-2. ACCOUNT DESCRIPTIONS (CONT'D)

*	<u>UAS</u> <u>ACCT</u>	<u>DAFIS</u> <u>ACCT</u>	<u>SGL</u> <u>ACCT</u>	<u>DESCRIPTION</u>
	3371	48AA	4800	<u>Undelivered Orders Under Allocation to Other Agencies (NL Only).</u> <u>Debit Balance.</u> This account is contra to Account 3420, Undelivered Orders, and is used to record the value of undelivered orders reported on SF-133, Report on Budget Status, under FAA funds allocated to other Government agencies. The account is maintained by appropriation.
	3372	49AA	4900	<u>Expended Appropriations Under Allocation to Other Agencies (NL Only).</u> <u>Debit Balance.</u> This account is contra to Account 3430, Expended Appropriations, and is used to record the value of expenditures reported on SF-133, Report on Budget Status, under FAA funds allocated to other Government agencies. The account is maintained by appropriation.
	3390	41RB	4170	<u>Transfers to Government Agencies and Funds (NL Only).</u> <u>Credit Balance.</u> Represents appropriations transferred to other agencies and funds that decrease appropriation availability and do not require SF-133, Report Budget Execution, or other reports on accountability by the receiving agency. The account is supported by manual records of appropriation transfers, and is maintained by appropriation.

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FIGURE 5-2. ACCOUNT DESCRIPTIONS (CONT'D)

*	UAS	DAFIS	SGL	<u>DESCRIPTION</u>
	<u>ACCT</u>	<u>ACCT</u>	<u>ACCT</u>	
	3405	47AW	4700	<u>Commitments Available for Obligation - Contra.</u>
				<u>Debit Balance.</u> Represents the balance of unobligated commitment documents. Contra account is Account 3405, Commitments. The account is maintained by appropriation and revolving fund.
	3410	47AX	4700	<u>Unobligated Commitments.</u>
				<u>Credit Balance.</u> Represents the balance of unobligated commitment documents. Contra account is Account 3405, Commitments. The account is maintained by appropriation and revolving fund.
	3420	48AX	4800	<u>Undelivered Orders.</u>
				<u>Credit Balance.</u> Represents the amount of orders for goods and services outstanding for which the liability has not yet accrued. This amount includes any orders for goods or services for which advance payment has been made, but for which delivery or performance has not yet occurred. The account is supported by manual and automated document registers and files, and is maintained by appropriation, limitation, and revolving fund.
	3430	48AX	4900	<u>Expended Appropriations.</u>
				<u>Credit Balance.</u> Represents the amount of accrued expenditures recognized during the current fiscal year net of refunds. The account is supported by manual and automated files of expended appropriations transactions and is maintained by appropriation, limitation, and revolving fund.

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5/16/91

FIGURE 5-2. ACCOUNT DESCRIPTIONS (CONT'D)

* UAS ACCT	DAFIS ACCT	SGL ACCT	DESCRIPTION
3440	42EA	4250	<u>Reimbursements Earned - Government.</u>
3440	42EB	4250	<u>Reimbursements Earned - Public.</u>
<p><u>Debit Balance.</u> Represents the amount of reimbursements; i.e., reimbursable income, earned during the current fiscal year. The account is supported by automated files and is maintained by appropriation and revolving fund.</p>			
3530	36BX	3620	<u>Funds Returned General Funds - Miscellaneous Receipts.</u>
<p><u>Debit Balance.</u> Represents the total amount of money returned to the U.S. Treasury during the current fiscal year. The account is supported by manual and automated records and is maintained by general fund receipt account.</p>			
4011	52BF	5200	<u>Appropriation Reimbursements - Direct, Government.</u>
4011	52BG	5200	<u>Appropriation Reimbursements - Direct, Public.</u>
<p><u>Credit Balance.</u> Represents the amount of reimbursable revenue earned from direct operations. The account is support by automated files of earned reimbursements and is maintained by appropriation and revolving fund.</p>			
4012	52BB	5200	<u>Appropriation Reimbursements - Administrative Overhead, Government.</u>
4012	52BG	5200	<u>Appropriation Reimbursements - Administrative Overhead, Public.</u>
<p><u>Credit Balance.</u> Represents the amount the revenue earned by application of an administrative overhead applied to direct and indirect costs incurred for reimbursable work performed, services rendered, or materiel sold. The account is supported by automated files of earned reimbursements, and is maintained by appropriation.</p>			

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FIGURE 5-2. ACCOUNT DESCRIPTIONS (CONT'D)

* UAS ACCT	DAFIS ACCT	SGL ACCT	DESCRIPTION
4017	51AA	5100	<u>Appropriation Reimbursements - Sale of Inventory, Government.</u>
4017	51AB	5100	<u>Appropriation Reimbursements - Sale of Inventory, Public.</u>
			<u>Credit Balance.</u> Represents the amount of reimbursable revenue earned from the sale of inventory, excluding overhead. The account is supported by automated records of property disposed of by sale and is maintained by appropriation.
4018	51CX	5100	<u>Revenue From Goods Sold - Unclassified, Government.</u>
4018	51CY	5100	<u>Revenue From Goods Sold - Unclassified, Public.</u>
			<u>Credit Balance.</u> Represents the amount of revenue earned from various activities and credited to the general fund receipt accounts. Account includes operating and other income which are not reimbursable to the appropriation but are covered by miscellaneous receipt accounts of the U.S. Treasury. The account is supported by automated files and is maintained by general fund receipt account.
4110	59AX	5900	<u>Other Revenue - Unclassified, Government.</u>
4110	59AY	5900	<u>Other Revenue - Unclassified, Public.</u>
			<u>Credit Balance.</u> Represents the amount of revenue earned from various activities and credited to the general fund receipt accounts. Account is maintained by general fund receipt accounts.
4210	55AA	5500	<u>Revenue - Aviation Insurance, Administrative Expense Fees - Government.</u>
4210	55AB	5500	<u>Revenue - Aviation Insurance, Administrative Expense Fees - Public.</u>
			<u>Credit Balance.</u> Represents amount of administrative expense fees received from the Departments of Defense and State contract air carriers (or included as part of the premiums received from air carriers), and administrative expense fees received from air carriers, who request insurance in the event of an outbreak or war between world powers. Such fees support the administration of the Aviation Insurance Revolving Fund. The account is supported by manual and automated records of fees earned, and is maintained by revolving fund.

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FIGURE 5-2. ACCOUNT DESCRIPTIONS (CONT'D)

* UAS ACCT	DAFIS ACCT	SGL ACCT	DESCRIPTION
4250	55AE	5500	<u>Revenue - Aviation Insurance, Investment Income - Gov.</u>
4250	55AF	5500	<u>Revenue - Aviation Insurance, Investment Income - Pub.</u>
			<u>Debit/Credit Balance.</u> Represents the revenue earned from investment in U.S. securities. The account is supported by manual files of investments and is maintained by revolving fund.
4300	59AA	5900	<u>Revenue - Quarters and Subsistence Deductions.</u>
			<u>Credit Balance.</u> Represents the amount of revenue realized by employee payroll deductions for services furnished in kind (quarters, subsistence, and laundry). The account is supported by payroll records and is maintained by appropriation symbol 69-1301.
5100	61AA	6100	<u>Operating Expense.</u>
			<u>Debit Balance.</u> Represents the cost of operations for nonreimbursable activities. The account is supported by automated files of expense transactions and is maintained by appropriation, revolving fund, and other.
5115	61AC	6100	<u>Discounts Lost.</u>
			<u>Debit Balance.</u> Represents the amount of cash discounts lost. The account is supported by automated files of expenditure transactions and is maintained by appropriation and revolving fund.
5118	69AB	6900	<u>Discounts Lost - Cost Effective.</u>
			<u>Debit Balance.</u> Represents the amount of cash discounts not cost effective to take. The account is supported by automated files of expenditure transactions and is maintained by appropriation and revolving fund.

*

FIGURE 5-2. ACCOUNT DESCRIPTIONS (CONT'D)

*	UAS <u>ACCT</u>	DAFIS <u>ACCT</u>	SGL <u>ACCT</u>	<u>DESCRIPTION</u>
	5120	61CD	6100	<u>Interest Penalties.</u>
				<u>Debit Balance.</u> Represents the amount of interest paid to business entities per PL 97-177. The account is supported by automated files of expenditure transactions and is maintained by appropriation and revolving fund.
	5130	63CY	6330	<u>Other Interest Expense.</u>
				<u>Debit Balance.</u> Represents the amount of interest expense incurred by the agency from late payment of accounts and loans, and the current interest accruing on amounts owed others not otherwise classified.
	5200	65BX	6500	<u>Cost of Sales.</u>
				<u>Debit Balance.</u> Represents the cost of operations for reimbursable activities. The account is supported by automated files of expense transactions, and is maintained by appropriation, revolving fund and "other".
	5310	61CFB	6100	<u>Annual Leave Cost Adjustments.</u>
				<u>Debit Balance.</u> Represents the amount of adjustments needed to account for the change in annual leave liability from pay period to pay period. The account is supported by payroll records and is maintained by "other".

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5/16/91

FIGURE 5-2. ACCOUNT DESCRIPTIONS (CONT'D)

* UAS	DAFIS	SGL	
<u>ACCT</u>	<u>ACCT</u>	<u>ACCT</u>	<u>DESCRIPTION</u>
5320	63AA	6310	<u>Interest Expense On Borrowing From the U.S. Treasury.</u> <u>Debit Balance.</u> Represents the monthly interest accruals on funds borrowed from U.S. Treasury for which funding has not been received. Account is maintained by appropriation.
5520	61AD	6100	<u>Loss on Uncollectible Receivables.</u> <u>Debit Balance.</u> Represents the amount of receivables written off and the amount of doubtful receivables. The account is supported by manual files of collection correspondence and copies of unpaid bills, and is maintained by appropriation, revolving fund, and general fund receipt.
5550	61BD	6100	<u>Cost Clearing - F&E.</u> <u>Debit/Credit Balance.</u> Represents the labor variance in the F&E cost system. The account is charged with the actual payroll cost and credited with the amount of labor priced out by the labor distribution process, and is supported by automated cost files. Account is maintained by appropriation.
5810	71AA	7110	<u>Gains on Disposition of Materiel.</u>
5810	72AA	7210	<u>Losses on Disposition of Materiel.</u>
			<u>Debit/Credit Balance.</u> Represents the net adjustments for gains (CR) or losses (DR) realized from the sale or disposition of assets considered to be nonfunded; i.e., those in "other". The account is supported by manual records of assets disposed of by sale and is maintained by "other".

*

FIGURE 5-2. ACCOUNT DESCRIPTIONS (CONT'D)

*	UAS	DAFIS	SGL	<u>DESCRIPTION</u>
	<u>ACCT</u>	<u>ACCT</u>	<u>ACCT</u>	
	5820	71AB	7110	<u>Nonfunded Costs - Physical Inventory Adjustments - Credit.</u>
	5820	72AB	7210	<u>Nonfunded Costs - Physical Inventory Adjustments - Debit.</u>
				<u>Debit/Credit Balance.</u> Represents the net adjustments for gains (CR) or losses (DR) in inventories and fixed assets found after taking physical inventories and supported by approved reports. Account is supported by manual schedules or asset reevaluations. Account is maintained by "other".
	5825	74AX	7400	<u>Nonfunded Cost - Prior Period Adjustments.</u>
	5850	61BN	6100	<u>Materiel Price Variance.</u>
				<u>Debit/Credit Balance.</u> Represents the difference between the standard and actual cost of an asset acquired for inventory. The account is supported by automated records in the inventory system and is maintained by appropriation and "other".
	5910	61AN	6100	<u>Depreciation Expense.</u>
				<u>Debit Balance.</u> Represents the amount of depreciation charged against real and personal property. The account is supported by manual depreciation schedules and is maintained by "other".
	7010	81AA		<u>Transfers Out - Funded Cost.</u>
				<u>Debit Balance.</u> Represents the amount of obligations and cost (for other than direct shipment purchases) transferred to other accounting offices. The account is supported by system transaction files and general ledger account listings and is maintained by appropriation.

*

FIGURE 5-2. ACCOUNT DESCRIPTIONS (CONT'D)

* UAS ACCT	DAFIS ACCT	SGL ACCT	DESCRIPTION
7020	82AA		<u>Transfers In - Funded Cost.</u> <u>Credit Balance.</u> Represents the amount of obligations and cost transferred in from other accounting offices. The account is supported by system transaction files and general ledger account listings, and is maintained by appropriation.
7030	81AA		<u>Transfers Out - Accounts Receivable.</u> <u>Debit Balance.</u> Represents the amount of accounts receivable being transferred to other accounting offices for collection. Includes accounts due from: (1) FAA employees; (2) other Government agencies and public sources for reimbursements, refunds, and general fund receipts; or (3) amounts due or to become due to contractors or vendors as an offset to receivables. The account is supported by system transaction files and general ledger account listings, and is maintained by appropriation, general fund receipt account, and revolving fund.
7040	82AA		<u>Transfers In - Accounts Receivable.</u> <u>Credit Balance.</u> Represents the amounts of accounts receivable being transferred from other accounting offices for collection. Includes all amounts due from other as recorded in 7030, Transfers Out - Account Receivable. The account is supported by system transaction files and general ledger account listings, and is maintained by appropriation.
7050	81AA		<u>Transfers Out - Advances.</u> <u>Debit Balance.</u> Represents the amount of advances transferred to other accounting offices. The account is maintained by appropriation.

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FIGURE 5-2. ACCOUNT DESCRIPTIONS (CONT'D)

* UAS ACCT	DAFIS ACCT	SGL ACCT	DESCRIPTION
7060	82AA		<u>Transfers In - Cash Payments (NL Only).</u> <u>Credit Balance.</u> Represents the amount of advances transferred from other accounting offices. The account is maintained by appropriation.
7070	81AA		<u>Transfers Out - Cash Payments.</u> <u>Credit Balance.</u> Represents the amount of net cash payments made during fiscal year transferred to the National Ledger. The account is maintained by appropriation.
7080	82AA		<u>Transfers In - Cash Payments (NL Only).</u> <u>Debit Balance.</u> Represents the amount of net cash payments made during the fiscal year transferred from accounting offices. The account is maintained by appropriation.
7110	81AA		<u>Transfers Out - Deposit and Suspense Accounts.</u> <u>Credit Balance.</u> Represents the amount of deposit and suspense account activity transferred to other accounting offices. The account is supported by system transaction files and general ledger account listings, and is maintained by deposit fund and suspense fund accounts.
7120	82AA		<u>Transfers In - Deposit and Suspense Accounts.</u> <u>Debit Balance.</u> Represents the amount of deposit and suspense account activity transferred from other accounting offices. The account is supported by system transaction files and general ledger listings, and is maintained by deposit fund and suspense from accounts.

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5/16/91

FIGURE 5-2. ACCOUNT DESCRIPTIONS (CONT'D)

* UAS <u>ACCT</u>	DAFIS <u>ACCT</u>	SGL <u>ACCT</u>	<u>DESCRIPTION</u>
7130	82AA		<u>Transfers In - Direct Shipment.</u> <u>Credit Balance.</u> Represents the amount of procurement orders by FAA headquarters, center, or region for direct delivery to the organization where acceptance is recorded. Includes direct shipments due in for which obligation is retained by transferor. The account is supported by system transaction files and general ledger account listings, and is maintained by "other".
7140	81AA		<u>Transfers Out - Direct Shipment.</u> <u>Debit Balance.</u> Represents the amount of procurement orders placed for direct delivery to other FAA regions or centers for which the obligations are not to be transferred. The account is supported by system transaction files and general ledger account listings, and is maintained by "other".
7150	81AA		<u>Transfer Out - Cost.</u> <u>Debit Balance.</u> Represents the amount of accrued expenditures incurred for the benefit of other FAA regions or centers for which the cost but not the obligation is to be transferred. The account is supported by system transaction files and general ledger account listings, and is maintained by "other".
7160	82AA		<u>Transfers In - Cost.</u> <u>Credit Balance.</u> Represents the amount of nonfunded cost transferred from FAA headquarters, centers, or regions. The cost is transferred, but the obligation is not transferred. The account is supported by system transaction files and general ledger account listings, and is maintained by "other".

*

FIGURE 5-2. ACCOUNT DESCRIPTIONS (CONT'D)

*	<u>UAS</u> <u>ACCT</u>	<u>DAFIS</u> <u>ACCT</u>	<u>SGL</u> <u>ACCT</u>	<u>DESCRIPTION</u>
	7210	81AA		<u>Transfers Out - Materiel.</u> <u>Debit Balance.</u> Represents the cost of materiel transferred to other accounting offices. The account is supported by automated files of materiel transfer transactions and general ledger account transaction listings, and is maintained by "other".
	7220	82AA		<u>Transfers In - Materiel.</u> <u>Credit Balance.</u> Represents the cost of materiel transferred from other accounting offices. The account is supported by automated files of materiel transfer transactions and general ledger account transaction listings, and is maintained by "other".
	7301	83AA		<u>Materiel Returns - For Depot Inventory.</u> <u>Credit Balance.</u> Represents the value of materiel (other than exchange and repair which has been established as a due-in to the Depot) returned to Depot inventory by FAA field facilities. The account is supported by inventory records and is maintained by "other".
	7310	83AB		<u>Materiel Returns to Depot.</u> <u>Debit Balance.</u> Represents the value of materiel (other than exchange and repair which has been established as a due-in by the Depot) returned to the Aeronautical Center Depot inventory by FAA field facilities. The account is supported by inventory records and is maintained by "other".

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FIGURE 5-2. ACCOUNT DESCRIPTIONS (CONT'D)

* UAS ACCT	DAFIS ACCT	SGL ACCT	DESCRIPTION
9010	91AG		<u>Reciprocal Retirement Account - Office of Personnel Management.</u> <u>Debit Balance.</u> Represents the accumulated retirement payroll deductions of current and prior years made from employees and deposited in the U.S. Treasury to the credit of the Retirement Disability Fund. This account and accounts 9020 and 9030, contra accounts of 9010, are prescribed in the Retirement Accounting Manual of the Office of Personnel Management. A single account is maintained by "other" for all of the retirement deductions of civil service employees regardless of the appropriations and funds to which their salaries are charged. Account is maintained by "other".
9015	91BG		<u>Reciprocal Retirement Account - Federal Employees' Retirement System (FERS).</u> <u>Debit Balance.</u> Represents the accumulated retirement payroll deductions of current and prior years made from employees and deposited in the U.S. Treasury to the credit of the Federal Employees' Retirement Fund. A single account is maintained by "other" for all of the retirement deductions of Federal employees who come under the FERS regardless of the appropriations and funds to which their salaries are charged. Account is maintained by "other".
9020	91AA		<u>Employee Retirement Deductions, Military Service Credit Deposits - Prior Years.</u> <u>Credit Balance.</u> Represents the accumulated amount of deductions made from employees' pay for military service retirement credit deposits in prior calendar years. The account is supported by individual retirement records (SF-2806) in the payroll system and is maintained by "other".

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FIGURE 5-2. ACCOUNT DESCRIPTIONS (CONT'D)

*	UAS	DAFIS	SGL	<u>DESCRIPTION</u>
	<u>ACCT</u>	<u>ACCT</u>	<u>ACCT</u>	
	9021	91AB		<u>CSR Employee Retirement Deductions, Military Service Credit Deposits - Prior Years.</u>
				<u>Credit Balance.</u> Represents the accumulated amount of Federal employee retirement deductions made from employees' pay for military service retirement credit deposits in prior calendar years. The amount is supported by individual retirement records (SF-2806) in the payroll system. Account is maintained by "other".
	9022	91AC		<u>Employee Retirement Deductions, Civilian Service Credit Deposits - Prior Years.</u>
				<u>Credit Balance.</u> Represents the accumulated amount of deductions made from reemployed annuitants' pay for civilian service retirement credit deposits, applicable to the reemployment service, in prior calendar years. The account is supported by individual retirement records (SF-2806) in the payroll system and is maintained by "other".
	9025	918A		<u>FERS Employee Retirement Deductions - Prior Years.</u>
				<u>Credit Balance.</u> Represents the accumulated amount of Federal employee retirement deductions in prior calendar years. The account is supported by individual retirement records (SF-2806) in the payroll system. A single account is maintained for all of the prior period retirement deductions of civil service employees, regardless of the appropriations and funds to which their salaries are charged. Account is maintained by "other".
	9026	91BB		<u>FERS Employee Retirement Deductions, Military Service Credit Deposits - Prior Years.</u>
				<u>Credit Balance.</u> Represents the accumulated amount of Federal employee retirement deductions made from employees' pay for military service retirement credit deposits in prior calendar years. The amount is supported by individual retirement records (SF-2806) in the payroll system. Account is maintained by "other".

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5/16/91

FIGURE 5-2. ACCOUNT DESCRIPTIONS (CONT'D)

* UAS ACCT	DAFIS ACCT	SGL ACCT	DESCRIPTION
9030	91AD		<u>Employee Retirement Deductions, Ordinary Deductions - Current Year.</u> <u>Credit Balance.</u> Represents the amount of the civil service retirement deductions entered on the individual earnings records during the current year. The account is supported by SF-1127, Individual Pay Cards, or similar records in the payroll system. A single account is maintained by "other" for all the current calendar year deductions of civil service employees, regardless of the appropriations and funds to which their salaries are charged. Account is maintained by "other".
9031	91AE		<u>Employee Retirement Deductions, Military Service Credit Deposits - Current Year.</u> <u>Credit Balance.</u> Represents the amount deducted from employees' pay for military service retirement credit deposits during the current year. The account is supported by individual pay records in the payroll system. The balance of this account is transferred to Account 9021, Employee Retirement Deductions, Military Service Credit Deposits - Prior Years, at the end of calendar year. Account is maintained by "other".
9032	91AF		<u>Employee Retirement Deductions, Civilian Service Credit Deposits - Current Year.</u> <u>Credit Balance.</u> Represents the amount deducted from employees' pay for civilian service retirement credit deposits during the current year. The account is supported by individual pay records in the payroll system. The balance of this account is transferred to Account 9022, Employee Retirement Deductions, Civilian Service Credit Deposits - Prior Years, at the end of the calendar year. Account is maintained by "other".

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FIGURE 5-2. ACCOUNT DESCRIPTIONS (CONT'D)

*	UAS	DAFIS	SGL	<u>DESCRIPTION</u>
	<u>ACCT</u>	<u>ACCT</u>	<u>ACCT</u>	
	9035	91BD		<u>FERS Employee Retirement Deductions - Current Year.</u>
				Credit Balance. Represents the amount of the FERS retirement deductions entered on the individual earnings records during the current year. The account is supported by individual pay records in the payroll system. A single account is maintained by other for all the current calendar year deductions of employees under FERS, regardless of the appropriations and funds to which their salaries are charged. The balance of this account is transferred to Account 9025, FERS Employee Retirement Deductions - Prior Years, at the end of a calendar year. Account is maintained by "other".
	9036	91BE		<u>FERS Employee Retirement Deductions, Military Service Credit Deposits - Current Year.</u>
				<u>Credit Balance.</u> Represents the amount of the FERS retirement deductions from employees' pay for military service retirement credit deposits during the current year. The account is supported by individual pay records in the payroll system. The balance of this amount is transferred to Account 9026, FERS Employee Retirement Deductions, Military Services Credit Deposits - Prior Years, at the end of the calendar year. Account is maintained by "other".
	9040	91AM		<u>Reciprocal Account - Government Employee Benefits Contributions.</u>
				<u>Debit Balance.</u> Represents the cumulative amount of retirement contributions, insurance contributions, and health benefits contributions made by the organization during the current year. This is a contra account to Accounts 9050, 9060, and 9070. The account is maintained by "other".

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FIGURE 5-2. ACCOUNT DESCRIPTIONS (CONT'D)

* UAS ACCT	DAFIS ACCT	SGL ACCT	DESCRIPTION
9050	91AH		<u>Government Contribution to Employee Retirement Fund.</u> <u>Credit Balance.</u> Represents the cumulative amount of retirement contributions made by the organization during the current calendar year. The account is supported by payroll records and is maintained by "other".
9055	91BH		<u>Government Contribution to Employee Retirement Fund - FERS.</u> <u>Credit Balance.</u> Represents the cumulative amount of retirement contributions made by the organizations under FERS during the current calendar year. The account is supported by payroll records and is maintained by "other".
9060	91AJ		<u>Government Contribution to Employee Group Life Insurance.</u> <u>Credit Balance.</u> Represents the cumulative amount of insurance contributions made by the organization during the current calendar year. The account is supported by contributions for insurance reflected on payroll records, and is maintained by "other".
9070	91AH		<u>Government Contribution to Employee Health Benefits.</u> <u>Credit Balance.</u> Represents the cumulative amount of health benefits contributions made by the organization during the current calendar year. The account is supported by contributions for health benefits reflected on payroll records and is maintained by "other".

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FIGURE 5-2. ACCOUNT DESCRIPTIONS (CONT'D)

*	UAS ACCT	DAFIS ACCT	SGL ACCT	<u>DESCRIPTION</u>
	9080	91AQ		<u>Reciprocal Account - Employee Health Benefits and Life Insurance.</u> <u>Debit Balance.</u> Represents the cumulative amount of deductions from salaries of employees for health benefits and group life insurance payments during the current year. This is contra account to Accounts 9090 and 9110. Account is maintained by "other".
	9090	91AN		<u>Employee Group Life Insurance Deductions.</u> <u>Credit Balance.</u> Represents the amount deducted from employees salaries for group life insurance during the current calendar year. The account is supported by employee deductions for insurance reflected on payroll records and is maintained by "other".
	9110	91AP		<u>Employee Health Benefits Deductions.</u> <u>Credit Balance.</u> Represents the amount deducted from employees salaries for health benefits during the current calendar year. The account is supported by employee deductions for health benefits reflected on payroll records and is maintained by "other".
	9210	92AA		<u>Transfer to Treasury - Payment of Unclaimed Moneys.</u> <u>Debit Balance.</u> Represents accumulated amount of unclaimed moneys, which cannot be refunded because the individual's whereabouts are unknown, transferred to Treasury account 20X6133 from FAA deposit funds. Account is supported by a file of amounts owed individuals and is maintained by "other".

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5/16/91

FIGURE 5-2. ACCOUNT DESCRIPTIONS (CONT'D)

*	UAS ACCT	DAFIS ACCT	SGL ACCT	DESCRIPTION
	9220	92AB		<u>Liability - Payment of Unclaimed Moneys.</u> <u>Credit Balance.</u> Represents the accumulated amounts for the current fiscal year of amounts refunded that were erroneously received and covered as miscellaneous receipts. Account is supported by receipt and disbursement records and is maintained by "other".
	9240	92AC		<u>Refund of Moneys Erroneously Received and Covered.</u> <u>Debit Balance.</u> Represents the accumulated amounts for the current fiscal year of amounts refunded that were erroneously received and covered as miscellaneous receipts. Account is supported by receipt and disbursement records and is maintained by "other".
	9250	92AD		<u>Refund of Moneys Erroneously Received and Covered - Contra.</u> <u>Credit Balance.</u> Represents a contra account to Account 9240, Refund of Moneys Erroneously Received and Covered. Account is maintained by "other".
	9480	92BA		<u>Operating Plans - Issued (NL Only).</u> <u>Debit Balance.</u> Represents the amount of operating plans; e.g., fiscal programs, issued to plan holders. The balance in this account is compared against the balance in 3341 and 3342 to see if operating plans issued exceed the allotments. Account is maintained by appropriation and revolving fund.
	9481	92BB		<u>Operating Plans - Allocated (NL Only).</u> <u>Credit Balance.</u> Represents amount of operating plans allocated to the plan holders. Contra to account 9480. Account is maintained by appropriation and revolving fund.

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FIGURE 5-2. ACCOUNT DESCRIPTIONS (CONT'D)

*	<u>UAS</u> <u>ACCT</u>	<u>DAFIS</u> <u>ACCT</u>	<u>SGL</u> <u>ACCT</u>	<u>DESCRIPTION</u>
	9482	92BC		<u>Operating Plans - Received.</u> <u>Debit Balance.</u> Represents the amount of operating plans; e.g., fiscal programs, received by allottees. The balance in this account is compared against the balance in 3352, Allotments Received, to see if operating plans received exceed the allotments. Account is supported by manual and automated files of operating plan documents, and is maintained by appropriation and revolving fund.
	9483	92BD		<u>Operating Plans - Unassigned.</u> <u>Credit Balance.</u> Represents the amount of operating plans received by allottees which have not been assigned to the operating entities; i.e., office, division, cost center, and is maintained by appropriation and revolving fund.
	9484	92BE		<u>Operating Plans - Assigned.</u> <u>Credit Balance.</u> Represents the amount of operating plans that have been assigned to the operating entities within the allottee's organization. Account is supported by manual and automated files of operating plan documents, and is maintained by appropriation and revolving fund.
	9600	92AU		<u>Letter-of-Credit Authorization.</u> <u>Debit Balance.</u> Represents the amount of the maximum authorizations for withdrawals issued to eligible holders of outstanding letters of credit. Account is supported by manual files of letter-of-credit authorizations and is maintained by appropriation.

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FIGURE 5-2. ACCOUNT DESCRIPTIONS (CONT'D)

* UAS ACCT	DAFIS ACCT	SGL ACCT	DESCRIPTION
9601	92AV		<u>Letter-of-Credit Drawdown.</u> <u>Credit Balance.</u> Represents the amount of accumulated drawdowns processed against outstanding letters of credit. Account is supported by system transaction files and listings, and is maintained by appropriation.
9602	92AW		<u>Letter-of-Credit Available Balance.</u> <u>Credit Balance.</u> Represents the available undrawn balances of outstanding letters of credit and is maintained by appropriation.
9710	92AQ		<u>Discounts Earned.</u> <u>Credit Balance.</u> Represents the total of early payment purchase discounts taken. Used for statistical reporting purposes and is maintained by appropriation.

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FIGURE 5-2. ACCOUNT DESCRIPTIONS (CONT'D)

*	UAS <u>ACCT</u>	DAFIS <u>ACCT</u>	SGL <u>ACCT</u>	<u>DESCRIPTION</u>
	9720	92AT		<u>Discounts Earned - Contra.</u> <u>Debit Balance.</u> Represents the total of early payment purchase discounts taken. Account is maintained by appropriation.
	9780	17HP	1750	<u>Non-FAA Owned Personal Property.</u> <u>Debit Balance.</u> Represents the value of non-FAA owned personal property under the custody and control of the FAA. Included in this account are military-owned facility equipment, aircraft on loan to the FAA, and other equipment on loan to the agency in accordance with formal agreements between the FAA and other Government agencies and others. The value of personal property under commercial lease is not included in this account. The account is supported by detail records in the accounting office and further identified on automated data processing records, as required. The balance in this account is in agreement with Account 9790. This account is maintained by "other".
	9790	17HQ	1750	<u>Non-FAA Owned Personal Property - Contra.</u> <u>Credit Balance.</u> Represents contra to Account 9780, Non-FAA Owned Personal Property. Account is maintained by "other".
	9820	92CF		<u>Nonpremium and Interim Binder Insurance in Force.</u> <u>Credit Balance.</u> Represents the face value of aviation insurance for nonpremium insurance and for interim binder insurance issued by FAA in the event of war between any of the world powers specified in the contract of insurance. Account is supported by manual records of aviation insurance in force maintained by Office of International Aviation, and is maintained by revolving fund.

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5/16/91

FIGURE 5-2. ACCOUNT DESCRIPTIONS (CONT'D)

* UAS ACCT	DAFIS ACCT	SGL ACCT	DESCRIPTION
9830	92CG		<u>Hull Coverage in Force.</u> <u>Credit Balance.</u> Represents the face value of aviation insurance for premium insurance hull coverage issued by FAA because coverage is not available commercially, or commercial premiums are prohibitive. Account is supported by manual records of hull insurance in force maintained by Office of International Aviation, and is maintained by revolving fund.
9840	92CH		<u>Liability Coverage in Force.</u> <u>Credit Balance.</u> Represents the face value of aviation insurance for premium insurance liability coverage issued by FAA because coverage is not available commercially, or commercial premiums are prohibitive. Account is supported by manual records of liability coverage in force, and is maintained by revolving fund.
9850	92CK		<u>Insurance/Guarantee in Force.</u> <u>Debit Balance.</u> Represents the amount of all types of insurance and guarantee in force. This account is contra to Accounts 9820, 9830, 9840, and 9860. Account is maintained by appropriation and revolving fund.
9860	92CJ		<u>Loan Guarantee in Effect.</u> <u>Credit Balance.</u> Represents the amount of outstanding loans FAA guaranteed to lending institutions. The balance is increased by the amount of new loans approved and decreased by application of repayments to outstanding loans. This is contra to Account 9850, Insurance/Guarantee in Force.

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FIGURE 5-2. ACCOUNT DESCRIPTIONS (CONT'D)

* UAS ACCT	DAFIS ACCT	SGL ACCT	DESCRIPTION
9910	92CA		<p><u>Contingent Assets - Pending Suits or Claims by FAA.</u></p> <p><u>Debit Balance.</u> Represents the amount of pending suits or claims by the FAA. Such suits or claims would involve such items as tort claims. The contingent asset is established on the basis of an action or transaction which may result in an actual asset, such as the filing of a suit by FAA on a tort case. The contingent asset is established upon receipt from the region counsel of a notice of pending suit. Data extracted from this account for inclusion in financial reports and statements should be shown by footnotes. Account is supported by files of subsidiary records showing the details of each situation or claim, and is maintained by appropriation, revolving fund, and "other".</p>
9911	92CB		<p><u>Contingent Assets - Capital Credits in Cooperative.</u></p> <p><u>Debit Balance.</u> Represents the value of capital credits in electric and telephone cooperatives. Account is supported by a listing or file of individual cooperative's notices of capital credits, and is maintained by "other".</p>
9920	92CC		<p><u>Contingent Liabilities.</u></p> <p><u>Credit Balance.</u> Represents the estimated amount of contingent liabilities. A contingent liability is established on the basis of documentation of an action or transaction which may result in an actual liability. This account excludes the reporting of contingent liabilities for tort claims. Data extracted from this account for inclusion in financial reports and statements should be shown by footnotes. Account is supported by files or subsidiary records showing the details for each situation or claim, and is maintained by appropriation, revolving fund, and "other". *</p>

5/16/91

FIGURE 5-2. ACCOUNT DESCRIPTIONS (CONT'D)

*	UAS <u>ACCT</u>	DAFIS <u>ACCT</u>	SGL <u>ACCT</u>	<u>DESCRIPTION</u>
	9930	92ED		<u>Estimates - Contra.</u> <u>Credit Balance.</u> Represents value and hours of cost accounting system estimates - contra. Account is maintained by appropriation and "other", and is contra to Accounts 9931, 9932, and 9933.
	9931	92EA		<u>F&E Original Estimate.</u> <u>Debit Balance.</u> Represents the fixed value and hours of the initial estimate for job completion and will not change during the life of a job. Used in the F&E cost accounting system. Account is maintained by appropriation and "other", and is contra to Account 9930.
	9932	92EB		<u>F&E Approved Estimate.</u> <u>Debit Balance.</u> Represents value and hours of the current estimate for job completion as approved by the Office of Budget and as modified locally following delegated authority. Used in the F&E cost accounting system. Account is maintained by appropriation and "other", and is contra to Account 9930.
	9933	92EC		<u>F&E Current Estimate.</u> <u>Debit Balance.</u> Represents value and hours of the most recent estimate based on the current operating obligation level in the F&E cost accounting system. Account is maintained by appropriation and "other", and is contra to Account 9930.
	9953	24BA	2400	<u>Liability for Proceeds Held for Replacement Property.</u> <u>Credit Balance.</u> Represents amounts collected from the sale of property and placed in a deposit fund account until the decision is made to replace the property. The account is supported by open document files and maintained by deposit fund.

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FIGURE 5-2. ACCOUNT DESCRIPTIONS (CONT'D)

* UAS	DAFIS	SGL	
<u>ACCT</u>	<u>ACCT</u>	<u>ACCT</u>	<u>DESCRIPTION</u>

9990	92CE		<u>Contingent Assets and Liabilities - Contra.</u>
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Debit/Credit Balance. Represents the net balance of contingent assets and liabilities. This account is a contra to Account 9910, Contingent Assets - Pending Suits or Claims by FAA; Account 9911, Contingent Assets - Capital Credits in Cooperatives; and Account 9920, Contingent Liabilities; and is maintained by appropriation, revolving funds, and "other".

435. RESERVED.

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