



**OPDA**  
OFFICE OF PUBLIC DEBT ACCOUNTING

# 2012 Fiscal Year-End Manual

Federal Borrowings Branch

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Table of Contents

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<b>Purpose</b> .....	<b>2</b>
<b>Overview of Manual</b> .....	<b>2</b>
<b>Year-End Process Flowchart</b> .....	<b>3</b>
<b>Federal Borrowings Program Contact Information</b> .....	<b>4</b>
<b>Verify Balances</b> .....	<b>5</b>
Detailed Principal and Accrued Interest Report .....	5
Summary General Ledger Balances Report.....	6
<b>Review Unobligated Balances of Indefinite Borrowing Authority</b> .....	<b>6</b>
<b>Submit Borrowing and Repayment Transactions</b> .....	<b>7</b>
Borrowings Submitted Due to Normal Operations .....	7
Borrowings Submitted to Pay Interest.....	8
Repayments Submitted between October through August.....	8
Repayments Submitted in September .....	9
<b>Complete the Credit Subsidy Calculator 2 (CSC2)</b> .....	<b>10</b>
CSC2 Transaction Classification.....	10
Naming Guidelines .....	11
Email Guidelines.....	11
The ‘Summary’ Tab .....	12
The ‘Cash Flow Data’ Tab.....	13
<b>Submit Interest Costs</b> .....	<b>14</b>
IPAC Requirements.....	14
IPAC BETC Information.....	14
Interest Earnings .....	15
<b>Verify Balance Confirmations</b> .....	<b>16</b>
<b>References</b> .....	<b>17</b>

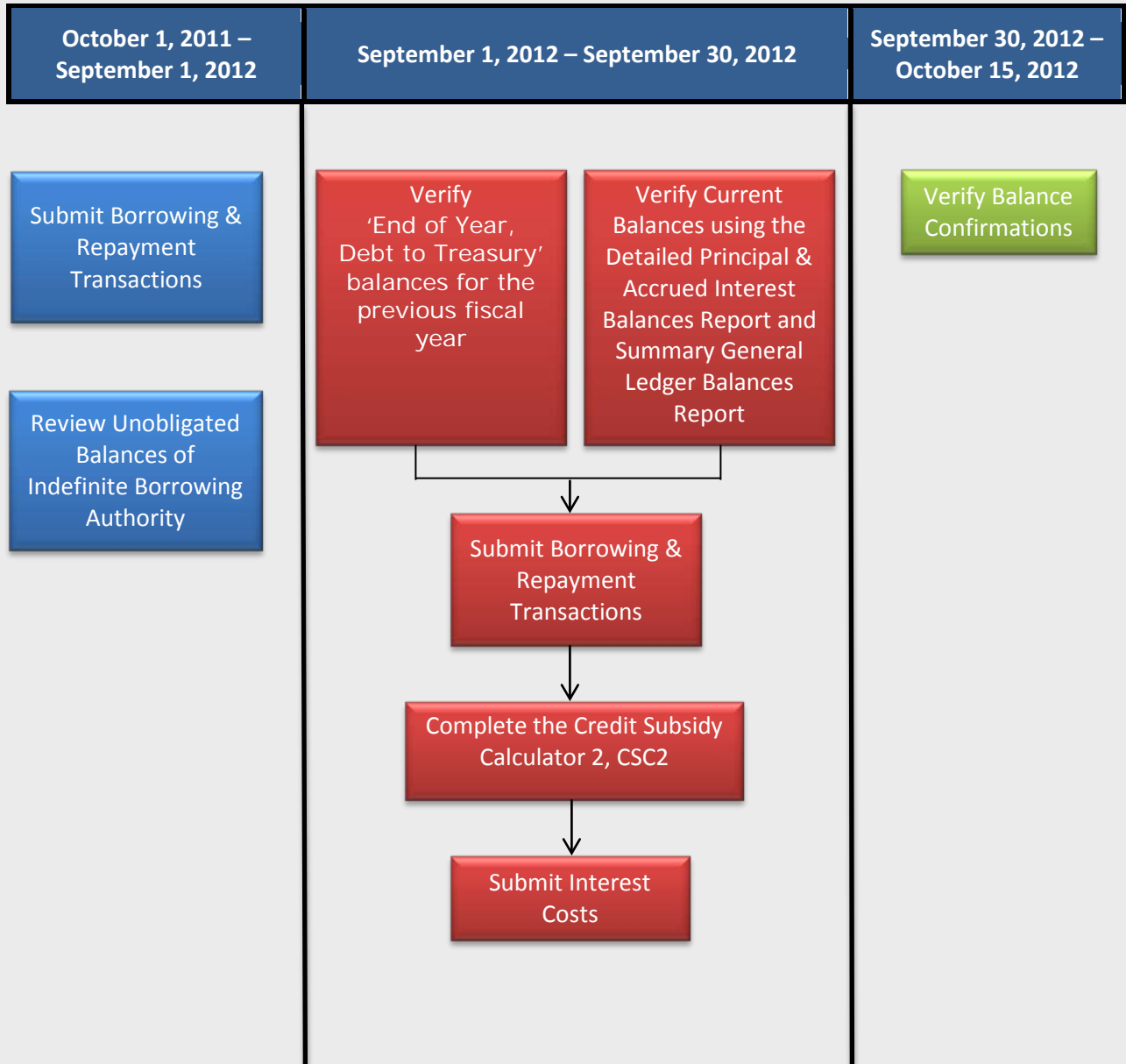
## **Purpose**

This manual is intended to guide agencies through the Federal Borrowings fiscal year-end process. It is not intended to replace the Office of Budget and Management's (OMB) guidance regarding the Credit Subsidy Calculator 2 (CSC2). The manual explains transactions and processes that contribute to the fiscal year-end process and CSC2s.

## **Overview of Manual**

<b>Verify Balances</b>	Verify 'End of Year Debt to Treasury' balances for the previous fiscal year and current balances. Agencies can verify balances at any time prior to beginning the CSC2(s).
<b>Review Unobligated Balances of Indefinite Borrowing Authority</b>	Obligate or return any unobligated balances of indefinite borrowing authority at the end of each fiscal year. This must be completed prior to submitting the CSC2(s).
<b>Submit Borrowing and Repayment Transactions</b>	Ensure borrowing and repayment transactions are submitted through CARS timely and classified properly. This must be completed prior to submitting the CSC2(s).
<b>Complete the Credit Subsidy Calculator 2</b>	Compile borrowing, repayment, and interest activities for the fiscal year reported on the CSC2(s). Once verified by the Federal Borrowings Branch, interest costs can be submitted.
<b>Submit Interest Costs</b>	Process interest costs to the Bureau of the Public Debt using the IPAC system in Common Government-wide Accounting Classification (CGAC) format. Interest costs should not be submitted until notified by the Federal Borrowings Branch.
<b>Verify Balance Confirmations</b>	Confirm fiscal year balances prepared by the Federal Borrowings Branch.

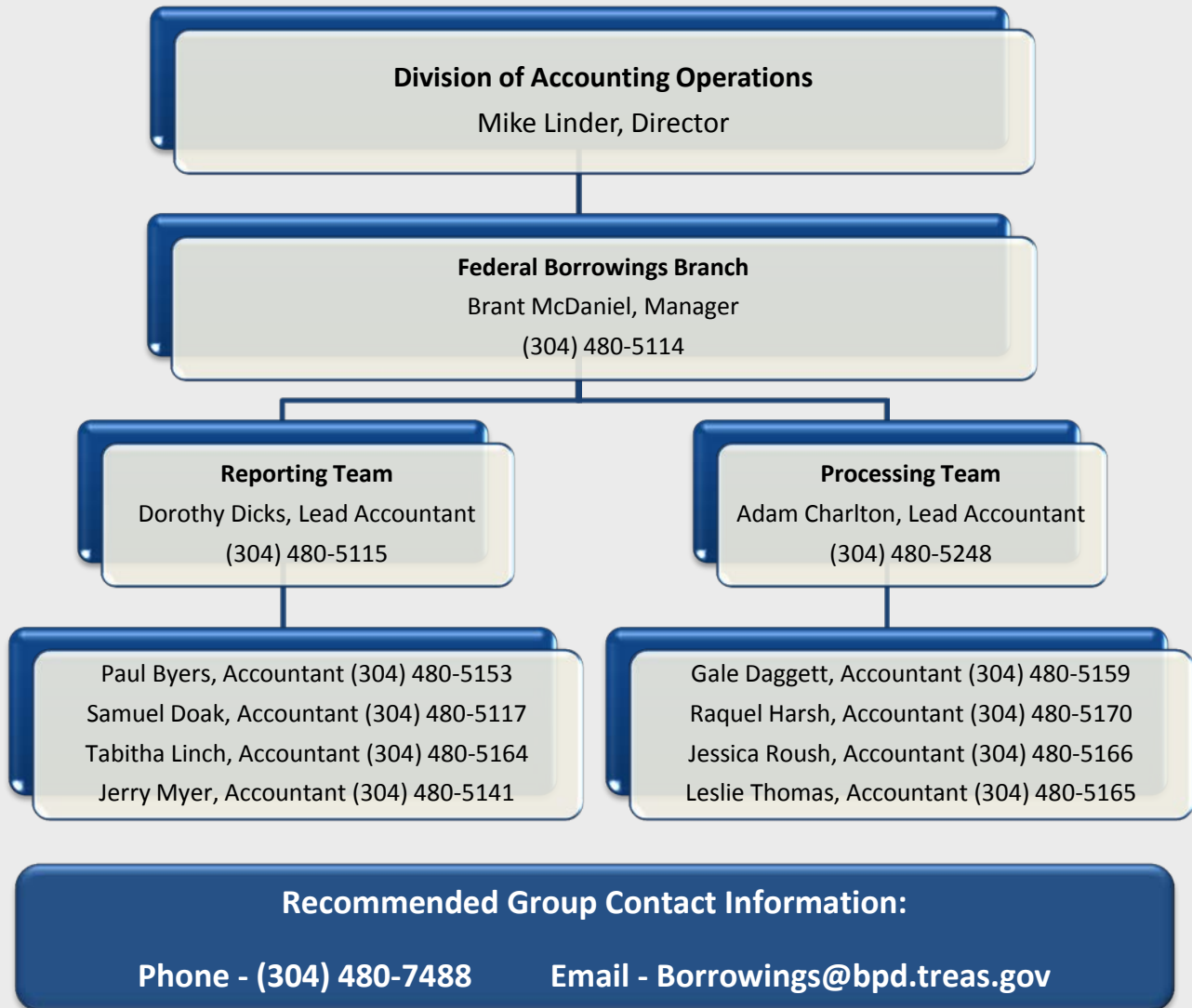
Year-End Process Flowchart



## Federal Borrowings Program Contact Information

The Federal Borrowings Branch (FBB) represents the Department of Treasury in the Federal loan program known as the Federal Borrowings Program (FBP). The FBB of the Bureau of the Public Debt (BPD) maintains the loan transactions and related records between Treasury and other federal agencies. Each fiscal year-end, the FBB is responsible for verifying agencies CSC2s.

For any questions, please contact the FBB using the group contact information below.



## Verify Balances

Complete the following to verify 'End of Year Debt to Treasury' balances for the previous fiscal year and current balances. Agencies can verify balances at any time prior to beginning the CSC2(s).

### 'End of Year Debt to Treasury' Balances

Verify the 'End of Year Debt to Treasury' balance for the previous fiscal year, which includes any borrowing transactions submitted to pay interest.

- To confirm this balance prior to starting the CSC2, email [Borrowings@bpd.treas.gov](mailto:Borrowings@bpd.treas.gov)

### Current Account Balances

Verify principal and interest balances in the CSC2 using the following Federal Borrowings reports which are located on the TreasuryDirect website:

- Detailed Principal and Accrued Balances Report
- Summary General Ledger Balances Report

Direct link to Borrowings Page:

[www.treasurydirect.gov/govt/apps/tbp/tbp.htm](http://www.treasurydirect.gov/govt/apps/tbp/tbp.htm)

### Detailed Principal and Accrued Interest Report

The Detailed Principal and Accrued Interest Balances Report has two sections:

- The Top Section contains principal outstanding and the related accrued interest
- The Bottom Section shows other principal and accrued interest. (Examples include accrued interest on early repayments for Credit Reform programs, overdue principal of matured loans, and overdue interest.)

Account Number	Security Number (Full)	Coupon Rate	Shares/Par	Accrued Income Gross	Report Request Date
N/A SUB-COHORT					
68X4322	6822 09/30/2012 01992	6.810001200	2,591,340.4000	88,235.16	03/31/2010
68X4322	6822 09/30/2013 01993	7.020000000	5,891,710.3800	206,799.03	03/31/2010
			8,483,050.7800	295,034.19	
TRANSACTIONS					
Security Number (Full)	Effective Date	Tran Code	Shares/Par	Income	Memo Number
68X4322	09/30/2012 01992	03/30/2010 INT +	0.0000	15,322.50	475871
6822	09/30/2013 01993	03/30/2010 INT +	0.0000	36,855.00	475873
			0.0000	52,177.50	
			0.0000	52,177.50	

Adding the totals from each section, the amounts will equal the totals found in the Summary General Ledger Balances Report.

**Summary General Ledger Balances Report**

The Summary General Ledger Balances Report shows the balances for Loans Receivable, Capitalized Interest, Interest Receivable, Interest Revenue, and Gains and Losses for each Treasury Account Symbol (TAS). For example:

ACCOUNT		DEPT	LOANS RECEIVABLE	CAPITALIZED INTEREST RECEIVABLE	INTEREST RECEIVABLE	INTEREST REVENUE	GAIN	LOSS
684322	068		8,483,050.78	.00	347,211.69	347,211.69	.00	.00
DEPARTMENT			8,483,050.78	.00	347,211.69	347,211.69	.00	.00

**Review Unobligated Balances of Indefinite Borrowing Authority**

Complete the following to obligate or return any unobligated balances of indefinite borrowing authority at the end of each fiscal year. This must be completed prior to submitting the CSC2(s).

**Unobligated Balances of Indefinite Borrowing Authority**

Unobligated balances of indefinite borrowing authority **must** be obligated or returned at the end of each fiscal year. Balances cannot be carried forward.

For guidance, contact the Credit Crew at OMB:  
<https://max.omb.gov/community/display/OMB/Credit+Crew+Agency+Assignments>

## Submit Borrowing and Repayment Transactions

Complete the following to ensure borrowing and repayment transactions are submitted through CARS timely and classified properly. This must be completed prior to submitting the CSC2(s).

**Borrowing and Repayment Submission** All borrowing and repayment transactions for FY2012 must be processed in CARS as soon as possible and no later than 3:00 pm (EST) on Friday, September 28, 2012.


**Items to Remember**

- Be aware of loan scheduled to mature on 09/30/2012
- One borrowing or repayment transaction can contain activity for multiple combinations of cohorts, sub-cohorts, and maturity dates per TAS

**Transaction Types** Ensure all transactions submitted in CARS for the year are included in the CSC2(s). For instance:

### Borrowings Submitted Due to Normal Operations

Field	Entry for FY2012
<b>Transaction Type:</b>	Borrowing – Normal Operations (95)
<b>Treasury Account Symbol:</b>	Agency TAS
<b>Amount:</b>	Total amount of borrowing transaction(s)
<b>Transaction Date:</b>	September 30, 2012 or prior, but no less than current date
<b>Effective Date:</b>	October 1, 2011



**New Borrowing Transaction**

\* Required fields

\* Transaction Type: Borrowing - Normal Operations (95)

\* Treasury Account Symbol: 11X4122 [Credit Reform]

\* Amount: 1,000,000.00

\* Transaction Date: 09/30/2012 (mm/dd/yyyy)

Accounting Period: 09/2012

\* Effective Date: 10/01/2011 (mm/dd/yyyy)

CSC2 Transaction Classification: 'Borrowings – Start of Year'



**Transaction Types**

**Borrowings Submitted to Pay Interest**

Field	Entry for FY2012
<b>Transaction Type:</b>	Borrowing – Normal Operations (95)
<b>Treasury Account Symbol:</b>	Agency TAS
<b>Amount:</b>	Total amount of interest to be borrowed
<b>Transaction Date:</b>	September 30, 2012
<b>Effective Date:</b>	September 30, 2012



**New Borrowing Transaction**  
\* Required fields

\* Transaction Type: Borrowing - Normal Operations (95)

\* Treasury Account Symbol: 11X4122 [Credit Reform]

\* Amount: 1,000,000.00

\* Transaction Date: 09/30/2012 (mm/dd/yyyy)

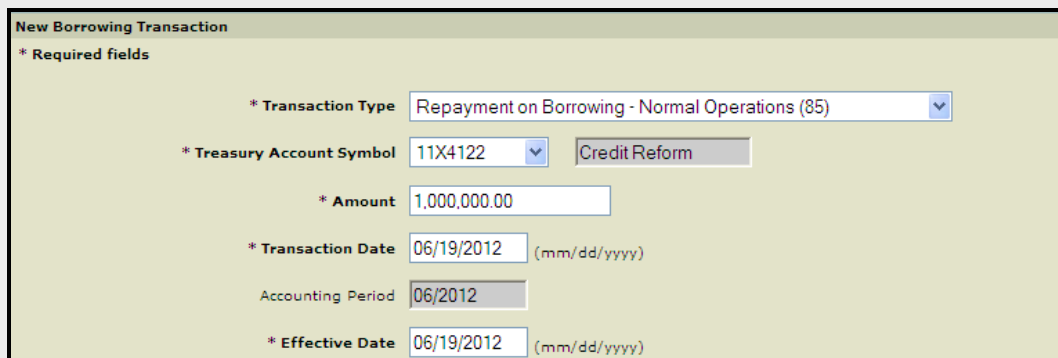
Accounting Period: 09/2012

\* Effective Date: 09/30/2012 (mm/dd/yyyy)

CSC2 Transaction Classification: 'Borrowings – End of Year'

**Repayments Submitted between October through August**

Field	Entry for FY2012
<b>Transaction Type:</b>	Repayment on Borrowing – Normal Operations (85)
<b>Treasury Account Symbol:</b>	Agency TAS
<b>Amount:</b>	Total amount of repayment(s)
<b>Transaction Date:</b>	October 1, 2011 - August 31, 2012, but no less than current date
<b>Effective Date:</b>	October 1, 2011 - August 31, 2012, but no less than current date



**New Borrowing Transaction**  
\* Required fields

\* Transaction Type: Repayment on Borrowing - Normal Operations (85)

\* Treasury Account Symbol: 11X4122 [Credit Reform]

\* Amount: 1,000,000.00

\* Transaction Date: 06/19/2012 (mm/dd/yyyy)

Accounting Period: 06/2012

\* Effective Date: 06/19/2012 (mm/dd/yyyy)

CSC2 Transaction Classification: 'Repayments – Middle of Year'

**Transaction Types**

**Repayments Submitted in September**

Field	Entry for FY2012
<b>Transaction Type:</b>	Repayment on Borrowing – Normal Operations (85)
<b>Treasury Account Symbol:</b>	Agency TAS
<b>Amount:</b>	Total amount of repayment(s)
<b>Transaction Date:</b>	September 1, 2012 - September 30, 2012
<b>Effective Date:</b>	September 1, 2012 - September 30, 2012

**New Borrowing Transaction**

\* Required fields

\* Transaction Type:

\* Treasury Account Symbol:

\* Amount:

\* Transaction Date:  (mm/dd/yyyy)

Accounting Period:

\* Effective Date:  (mm/dd/yyyy)

CSC2 Transaction Classification: 'Repayments – End of Year'

## Complete the Credit Subsidy Calculator 2 (CSC2)

Compile borrowing, repayment, and interest activities for the fiscal year reported on the CSC2(s). Once verified by the Federal Borrowings Branch, interest costs can be submitted.

**CSC2 Submission** The CSC2s and supporting documentation must be completed and submitted to [Borrowing@bpd.treas.gov](mailto:Borrowing@bpd.treas.gov) as soon as possible and no later than 1:00 pm (EST) on Friday, September 28, 2012.

**CSC2 Information** The CSC2 is an Office of Management and Budget (OMB) tool found on the MAX website using the following link:

<https://max.omb.gov/community/display/OMB/Federal+Credit+Support+Page>

Credit crew agency assignments and contact information are available using the following link:

<https://max.omb.gov/community/display/OMB/Credit+Crew+Agency+Assignments>

Contact the OMB credit examiner for any credit program questions or issues. For other credit questions, email [CSC2@omb.eop.gov](mailto:CSC2@omb.eop.gov)

- Items to Remember**
- Principal transactions cannot be rounded and must be reported in the CSC2 to the penny
  - If there are multiple sub-cohorts, a CSC2 will need to be completed for each sub-cohort
  - Format the CSC2 into a printable document

**CSC2 Transaction Classification** Ensure all borrowing and repayment transactions submitted in CARS are properly classified in the CSC2. For instance:

	Year-End Classification	Description	CARS Effective Date
<b>Borrowings</b>	Borrowings (Start of Year)	Borrowings initiated during the fiscal year due to normal operations	10/01/2011
	Borrowings (End of Year)	Borrowings initiated at fiscal year-end to pay interest	9/30/2012
<b>Repayments</b>	Repayments (Middle of Year)	Repayments initiated from 10/01/2011 – 8/31/2012	10/01/2011 – 8/31/2012
	Interest Effect: 1/2 year compounded interest is charged		
	Repayments (End of Year)	Repayments initiated from 9/01/2012 – 9/30/2012	9/01/2012 – 9/30/2012
	Interest Effect: Full year of interest is charged		

**Supplemental Information**

Prepare a spreadsheet showing the updated year-end balance and the updated 'Borrowings (End of Year)' balance if the borrowing to pay interest transaction(s) is not included in the CSC2 after it has already been submitted. Send the spreadsheet to [Borrowings@bpd.treas.gov](mailto:Borrowings@bpd.treas.gov)

For example:

Subcohort: HJ123			
Cohort Year	Debt to Treasury (as reported on CSC2)	Borrowings to Pay Interest	Final Debt to Treasury FYE (actual)
1992	73,000.00	0.00	73,000.00
1993	29,600.00	0.00	29,600.00
1994	0.00	0.00	0.00
1995	45,000.00	0.00	45,000.00
1996	1,325,000.00	0.00	1,325,000.00
1997	2,756,000.00	234,500.00	2,990,500.00
1998	4,177,000.00	0.00	4,177,000.00
1999	5,431,000.00	0.00	5,431,000.00
2000	4,421,000.00	0.00	4,421,000.00
2001	387,940.00	0.00	387,940.00
2002	765,900.00	0.00	765,900.00
2003	957,000.00	0.00	957,000.00
2004	3,800,000.00	58,000.00	3,858,000.00
2005	0.00	0.00	0.00
2006	0.00	0.00	0.00
2007	0.00	0.00	0.00
2008	0.00	0.00	0.00
2009	0.00	0.00	0.00
2010	0.00	0.00	0.00
2011	0.00	0.00	0.00
<b>Total</b>	<b>24,168,440.00</b>	<b>292,500.00</b>	<b>24,460,940.00</b>

**CSC2 Naming Guidelines**

Once the CSC2 is completed, include the following in the CSC2 output file name:

- Treasury Account Symbol (TAS)
- Sub-cohort, if applicable

For example: 12X3456 AAA.xls

**CSC2 Email Guidelines**

Email the completed CSC2s to [Borrowings@bpd.treas.gov](mailto:Borrowings@bpd.treas.gov). When sending CSC2s, please include the following in the subject line:

- CSC2
- The corresponding TAS
- If sending changes, use 'Revised #1'

Examples: 'CCSC2 12X3456' or 'CSC2 12X3456, Revised #1'

**The 'Summary' Tab** Once FBB has received the CSC2 output file, the FBB verifies the following items using the 'Summary' Tab in the CSC2:

- 'Interest Costs (Current Year)' balances reported on the CSC2 to Federal Borrowings Subsidiary Ledger
- 'Debt to Treasury (End of Year)' balances reported on the CSC2 to Federal Borrowings Subsidiary Ledger

Credit Subsidy Calculator version.....		CSC2 version 1.2d				
Run date/time.....		Fn 18 Sep 2009 13:46:37				
Display type.....		Summary data display				
Program name.....		Direct Loans				
Description.....		2009 Financial Statement Reestimates				
Program type.....		direct loan				
Spreadsheet name.....						
Range name and coordinates.....		CSC A:B3..A:W465				
Last updated on.....		Fn 18 Sep 2009 13:44:29				
Pro-rata method.....		Construction model				
All content displayed.....		See Tips-Views-Limitations menu for potential problems				
Latest Completed Fiscal Year.....		2009				
1) Financing Account (Dollars)						
Financing account used by the CSC2						
Debt & Cash before financing account interest	Interest earnings current year	Interest costs (current year)	Cash balances (end of year)	Debt to Treasury (end of year)	DWADR/SER	Footnotes
Cohort						
1992	7677.98	0	115259.55	-0	6.75	
1993	31501.44	-4769.97	393534.23	0	6.85	
1994	20688.21	-12930.27	149089.48	-36000	6.86	
1995	20923.85	-14629.96	170023.02	-63000	6.79	
1996	13803.57	-19359.86	113453.35	-200000	6.42	
1997	5333.48	-16845.4	92896.89	-286000	5.89	
1998	13763.48	-14828.84	-117670.57	0	5.86	
1999	61005.8	-45933.48	458490.64	0	6.04	
2000	134442.31	-255574.93	1877584.19	-2823000	5.56	
2001	135919.63	-392039.59	2592500.05	-6808000	4.44	
2002	55910.44	-185651.4	1219284.93	-4177000	3.58	
2003	169226.01	-666459.87	3554031.43	-12367000	4.8	
2004	93621.97	-458528.44	2400895.82	-10368000	4.03	
2005	164696.23	-625098.23	2805705.39	-11686000	4.56	
2006	162328.6	-733061.03	3109343.39	-14454000	4.59	
2007	-59351.33	-632387.5	117790.09	-12500000	5.06	
2008	-659.52	-699600	581159.82	-14000000	4.99	
2009	-190520.82	-45300	15619873.53	-20500000	4.53	
Total	840311.32	-4821998.75	35253245.24	-110268000		

**Should Equal**  
- FBB's Subsidiary Ledger  
- Agency Submitted IPAC

**Should Equal**  
- FBB's Subsidiary Ledger

2012 Fiscal Year-End Manual

**The 'Cash Flow Data' Tab**

The FBB also verifies the following balances using the 'Cash Flow Data' Tab in the CSC2 with reports from the Federal Borrowings subsidiary ledger:

- Beginning Debt to Treasury
- Borrowings (Start of Year)
- Borrowings (End of Year)
- Repayments (Middle of Year)
- Repayments (End of Year)

<b>Cohort Year:</b>		<b>2005</b>				
Latest Completed Fiscal Year:	2009					
<b>Reestimate Discount Rate:</b>		<b>4.56</b>				
Original Subsidy Rate	10.25					
Interest Rate Reestimate Subsidy Rate	10.76					
					<b>Start of Year</b>	<b>End of Year</b>
<b>Debt to Treasury [annual, end, 2005]</b>	-19076002	-17076002	-17076002	-17076002	-15686000	-11686000
Cash held by Treasury [annual, end, 2005]	15814311.7	6980841.21	3989997.88	3509406.631	2805705.39	
<b>Borrowings from Treasury SOY [annual, beginning, 2005]</b>	-19076002	0	0	0	-160000	
<b>Borrowings from Treasury EOY [annual, end, 2005]</b>	0	0	0	0	0	0
<b>Repayments of Treasury Debt MOY [annual, middle, 2005]</b>	0	2000000	0	1550002	4000000	
<b>Repayments of Treasury Debt EOY [annual, end, 2005]</b>	0	0	0	0	0	0
Financing Account Interest [annual, end, 2005]	-45447	-258066	-591440.766	-547911.83		
Financing Account Interest Adj [annual, beginning, 2005]	0	0	0	-303926.5	-91001.41	
Reestimate [annual, beginning, 2005]	0	0	-510050.95	1059350.22	821273.95	
Interest on Reestimate [annual, beginning, 2005]	0	0	-29410.513	144000.05	160361.75	
Subsidy Transfer [annual, middle, 2005]	367314.7	793600.62	372690	134992.5		
Modification [annual, middle, 2005]	0	0	0	0	0	0
Modification Adjustment Trans [annual, middle, 2005]	0	0	0	0	0	0
Disbursements [annual, beginning, 2005]	3583558	7742445	3636000	1317000		
Principal pmts, scheduled [annual, middle, 2006]	196231.74	786319.335	1353932.529	1625224.473	1727537.671	1773537.668
Interest pmts, scheduled [annual, middle, 2006]	59598.461	231559.622	375756.667	410864.107	385476.878	339476.881
Prepayments, net [annual, middle, 2006]	66205.948	-4281.119	-7274.938	122022.544	28303.787	-7822.693
Defaults [annual, middle, 2008]	-26.009	-47176.358	-52735.391	-58833.455	-61273.5	-86454.295
Recoveries [annual, middle, 2008]	100	3423.827	169.108	115.974	341.46	1943.776
Inflows (other) [annual, middle, 2006]	51403.741	389767.832	17418.062	291305.876	44125.39	48414.745
Outflows (non-disbursements) [annual, middle, 2010]	3697.747	0	14290.575	0	121797.738	796709.727

\*A member from the Federal Borrowings Branch will contact agency representatives once the CSC2 has been verified. Once the CSC2 has been verified, the interest payment can be submitted in the IPAC system.

## Submit Interest Costs

Complete the following to process interest costs to the Bureau of the Public Debt using the IPAC system in Common Government-wide Accounting Classification (CGAC) format. Interest costs should not be submitted until notified by the Federal Borrowings Branch.

**Interest Cost Submission** All interest payments must be processed in the IPAC system as soon as possible and no later than 3:00 pm (EST) on Friday, September 28, 2012.

**IPAC Information** The IPAC system now requires agency TAS to be in the Common Government-wide Accounting Classification (CGAC) format. For more information, go to: <https://www.sam.fms.treas.gov/sampublic/tasbetc.htm>

To access the IPAC system, go to: <https://www.ipac.fms.treas.gov/index.html>

- Items to Remember**
- Send only one IPAC per TAS for Interest Costs to the FBB
  - During the month of September, the amount of interest will be the same regardless of when the IPAC is processed
  - Do not net Interest Costs with Interest Earnings

Interest Costs	
Point of Contact	Federal Borrowings Branch (within BPD)
Phone	(304) 480-7488
Email	Borrowings@bpd.treas.gov
ALC	20550865

**IPAC Requirements** When processing the interest cost transaction in the IPAC system be sure to include the following:

- Customer ALC = 20550865 (FBB's ALC)
- Sender TAS
- Receiver TAS
- Sender Business Event Type Code (BETC)
- Receiver BETC

**IPAC BETC Information**

When processing an IPAC, ensure the proper Business Event Type Code (BETC) is used based on the type of interest transaction.

	TAS	Transaction	BETC
<b>Payment</b>	Sender (Agency)	Gross Disbursement	DISB
	Receiver (BPD)	Collection to an Unavailable Receipt Account	COLUVRCT
<b>Collection</b>	Sender (Agency)	Offsetting Collection	COLL
	Receiver (BPD)	Collection to an Unavailable Receipt Account Decrease	COLURDEC

**Interest Earnings**

The Credit Accounting Branch at the Financial Management Service (FMS) oversees the 'Interest on Uninvested Funds (Interest Earnings)' portion.

- Submit the transaction in the IPAC system to ALC 20180002 to receive Interest Earnings
- The IPAC needs to include a certification statement

<b>Interest Earnings</b>	
<b>Point of Contact</b>	<b>Credit Accounting Branch (within FMS)</b>
<b>Phone</b>	<b>(202) 874-8740</b>
<b>Email</b>	<b>Credit.Accounting@fms.treas.gov</b>
<b>ALC</b>	<b>20180002</b>



## Verify Balance Confirmations

Complete the following to confirm fiscal year balances prepared by the Federal Borrowings Branch.

### Balance Confirmations

In October, the Federal Borrowings Branch will send an email to agency representatives with the 'Detailed Principal and Accrued Interest Balances Report' and the 'Summary General Ledger Balance Report' attached requesting confirmation that records match against the Federal Borrowings Branch records.

Confirm the following:

- Loan balances by maturity date
- Verify cohort and sub-cohort information

Account Number	Security Number (Full)	Coupon Date	Shares/Par	Accrued Income Gross
<b>DEBT SUB-COHORT</b>				
11X4137	1137DEBT9 09/30/2023 01996		1,342,827.0000	32,171.89
11X4137	1137DEBT9 09/30/2023 01997		10,619,437.0000	254,423.98
11X4137	1137DEBT9 09/30/2023 01998	5.749999200	3,133,085.0000	75,063.48
11X4137	1137DEBT9 09/30/2023 02003	5.029999200	93,090,458.0000	1,951,020.54
11X4137	1137DEBT9 09/30/2024 02004	5.240001600	2,895,614.0000	63,220.92
11X4137	1137DEBT9 09/30/2025 02004	5.240001600	310,947,040.0000	6,789,012.45
11X4137	1137DEBT9 09/30/2026 02005	4.719999600	52,026,334.0000	1,023,184.48
			474,054,795.0000	10,188,097.74
			474,054,795.0000	10,188,097.74
<b>TRANSACTIONS</b>				
Security Number (Full)	Effective Date	Tran Code	Shares/Par	Income Memo Number
			0.0000	0.00

**Annotations:**

- Sub-Cohort:** Points to the first column of the Security Number (Full) field.
- Cohort Year:** Points to the second column of the Security Number (Full) field.
- Maturity Date:** Points to the third column of the Security Number (Full) field.

Once confirmed, reply to the original email with confirmation or alert the Federal Borrowings Branch of any problems.

## References

**Federal Credit Support Page**

<https://max.omb.gov/community/display/OMB/Federal+Credit+Support+Page>

**Federal Credit Reform Act**

<http://www.fms.treas.gov/ussgl/creditreform/fcra.html>

**TFM Vol. 1 Part 2 Ch. 4600**

<http://www.fms.treas.gov/tfm/vol1/index.html#Part%202>

**SFFAS No. 2 Accounting for Direct Loans and Loan Guarantees**

<http://www.fasab.gov/standards.html>

**CARS User Manual**

[http://www.fms.treas.gov/cars/user\\_documentation.html](http://www.fms.treas.gov/cars/user_documentation.html)

**Monthly Treasury Statement, Table 6 Schedule C**

<http://fms.treas.gov/mts/index.html>

**Intragovernmental Transaction Information**

<http://www.fms.treas.gov/closingpackage/index.html>

**OMB Circular A-11, Part 5, Section 185 - Federal Credit**

[http://www.whitehouse.gov/omb/circulars\\_a11\\_current\\_year\\_a11\\_toc](http://www.whitehouse.gov/omb/circulars_a11_current_year_a11_toc)

***\*If you have any questions, contact the Federal Borrowings Branch at [Borrowings@bpd.treas.gov](mailto:Borrowings@bpd.treas.gov) or (304) 480-7488***