Appendix A: Topical Index

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

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

TOPIC **REFERENCE**

A

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

TOPIC **REFERENCE**

Unexpended S7P71-72
ASBESTOS-RELATED CLEANUP COSTS
Estimates of B2006-1P25-30
Liabilities for. B2006-1P31-35
Expenses for. B2006-1P36-41
Note disclosures about B2006-1P47-49
Implementation T10
ASSESSMENTS S7P53-55
AUDIT
Legal Representation Letter T1
AUTHORITY TO BORROW
Basis for Conclusions S1P112-113
Definition S1P34-35

B

BAD DEBT (see also "Uncollectibles")
Accounts Receivable S1P44-51
Loans
post-1991. . . . . .S2P71-72
pre-1992 direct S2P47
BALANCE SHEET (see also "Display") C2P84-85
BANK DEPOSIT INSURANCE S7P284
BUDGET ACCOUNTS C2P13-21
BUDGETARY INFORMATION S7P77-82
BUDGETARY INTEGRITY
Budget Execution C1P46
Budget Statement. C21P63-64
Financial Reporting C2P6
Financial Statements C2P56
Focus of SFFAC #1 . . . . . C1P42
Information for Users C1P110
Objective 1 . . . . . .C1P112-121
User Groups C1P89-91
BUDGETARY RESOURCES
character of. S7P24
Financial & budgetary accounting. S7P203-225
reporting of. S7P77-82
Statement of Budgetary Resources C2P104-105
BUSINESS-TYPE ACTIVITIES S6P23-24

C

CANCELLATION OF DEBT S7P313

TOPIC **REFERENCE**

CAPITAL LEASES
Liability S5P43-46
Property, Plant and Equipment S6P20
CAPITALIZATION THRESHOLD
Basis for Conclusions S6P148-149
PP&E S6P13
CASH
Accounting for S1P27-30
Basis for Conclusions S1P103-105
CASH BASIS OF ACCOUNTING
financial reporting S7P25-26
Non-exchange Revenue S7P174
CHANGES IN ACCOUNTING PRINCIPLES S21P12-13
CHANGES IN ASSUMPTIONS
Reporting for pensions, other retirement benefits
and other post-employment benefits S33P19-25
CIVIL SERVICE RETIREMENT SYSTEM S5P61
CLASSIFICATION OF TRANSACTIONS (Illustrations) S7P235-370
CLEANUP COST
Accounting for S6P85-111
Basis for Conclusions S6P182-199
Reimbursement for S7P292
Implementation T10, T11
COAST GUARD
Cleanup Cost Reimbursement S7P292
Federal Mission PP&E Illustration S6P202-203
COMMERCE, DEPARTMENT OF
Inter-entity costs S4P225
COMMODITIES (see also "Goods Held Under Price
Support and Stabilization Programs") S3P92-109
COMMODITY CREDIT CORPORATION
Commodities S3P94
Crop Insurance S7P284
Transfers by CCC to FCIC S7P340
COMPARABILITY
financial reports C1P164
performance C2P109
COMPLETENESS C2P109
COMPREHENSIVE LONG-TERM PROJECTIONS FOR
THE U.S. GOVERNMENT S36P19-44
CONSISTENCY

TOPIC **REFERENCE**

financial reports C1P163
performance C2P109
CONSOLIDATED FINANCIAL REPORT OF
THE U.S. GOVERNMENT C4P6-9,S24,S32
CONSOLIDATION S4P244-247
CONTINGENCIES S5P35-42
CONTRACT AUTHORITY S1P34
CONTRACTOR-DEVELOPED SOFTWARE S6P145
CORRECTION OF ERRORS S21P10-11
COST FINDING TECHNIQUES S1P74-76
COST-BENEFIT C1P151-155
COSTING METHODOLOGY (see also "Managerial
Cost Accounting") S4P116-162
CUSTODIAL ACTIVITIES
Basis for Conclusions S3P151-153
Custodial transfers. S7P353
Property S3P57
Revenue. S7P49
CUSTOMS SERVICE
Collecting revenue S7P289-291
Fees S7P250-255
D
DEDICATED COLLECTIONS
Definition S27P11-18
Reporting and disclosure S27P19-35
DEFERRED MAINTENANCE AND REPAIRS
Condition Information S42P20
Measurement and Reporting S42P9-16
DEPRECIATION
Basis for Conclusions S6P153-156
Expense. S6P35-39
DIRECT LOANS AND LOAN GUARANTEES
Accounting and reporting S2P21-61
Additional disclosure requirements S18P10-11
Preparing subsidy estimates. T6
(See also "Federal Credit Reform Act of 1990")
DIRECTED FLOWS OF RESOURCES
Accounting for S7P69
Basis for Conclusions S7P198-202
DISCOUNT ON BONDS. S1P69
DISPLAY

TOPIC **REFERENCE**

Balance Sheet C2P84-85
Financial Information C2P54-112
Financial Reporting C2P74-83
Flow Statements C2P58-62
Other Information C2P68-73
Required Supplementary Stewardship Information S8P21
Statement of Budgetary Resources C2P104-105
Statement of Changes in Net Position. C2P100
Statement of Custodial Activities C2P101-103
Statement of Financing S7P95-102
Statement of Net Costs C2P86-99
Statement of Program Performance Measures C2P106-111
Stock Statements C2P57
DONATIONS
definition. S7P258
General PP&E. S6P30
PP&E S6P26
Revenue. S7P62
E
EFFORTS. C1P201
EMPLOYEE BENEFITS
Contributions to health benefit plans S7P318-319
Contributions to pension
and other retirement benefit plans. S7P316-317
Unemployment benefits and workers comp. S7P320-321
ENTITY C2, S47
ENTITY ASSETS
Accounting for S1P25-26
Basis for Conclusions S1P100-102
ENVIRONMENTAL LIABILITIES
Probable and Reasonably Estimable. T2
ENVIRONMENTAL LIABILITIES (see also "Cleanup Cost")
Contingencies. S5P35-42
EXCHANGE REVENUE (see also "Revenue") S7P33-47
F
FAIR VALUE S6P20
FEDERAL ACCOUNTING STANDARDS
ADVISORY BOARD C1P23-29
FEDERAL COMMUNICATIONS COMMISSION
Auction of the radio spectrum S7P278-279
FEDERAL CREDIT REFORM ACT OF 1990. . . . . S2P614

TOPIC **REFERENCE**

FEDERAL CROP INSURANCE
Illustration S5P110
FEDERAL DEBT S5P47-55
FEDERAL DEPOSIT INSURANCE
Illustration S5P110
FEDERAL EMPLOYEE CONTRIBUTIONS. S7P285-288
FEDERAL EMPLOYEE RETIREMENT SYSTEM. S5P61
FEDERAL FINANCIAL REPORTING ENVIRONMENT C1P177-179
FEDERAL MISSION PROPERTY, PLANT, AND EQUIPMENT
Basis for Conclusions S8P120-121
FEDERAL RESERVE SYSTEM
Deposits of Earnings S7P256-257
Entity S47
FIDUCIARY ACTIVITIES S31P10-30
FINANCIAL POSITION C1P180-182
FINANCIAL REPORTING C1P21-70
FINES AND PENALTIES
definition. S7P260-262
delinquent taxes. S7P263
FISCAL SUSTAINABILITY (See Long-Term Projections)
FORECLOSED PROPERTY
Accounting for S3P79-91
Basis for Conclusions S3P154-158
Sales of Property Associated with Pre-1992 Direct
Loans and Loan Guarantees S7P300
FOREIGN CURRENCY (see also "Cash") S1P27
FORFEITED PROPERTY
Accounting for S3P67-78
Basis for Conclusion S3P139-153
Forfeiture Revenue S7P264-269
FULL COST (see also "Managerial Cost Accounting") S4P89-104
FUND BALANCE WITH TREASURY
Authority to borrow. S1P35
Basis for Conclusions S1P106-115
Clearing account balances S1P32
Contract Authority. S1P34
Obligated balances. S1P37
Unobligated balances S1P37-38
FUND BALANCE WITH TREASURY. S1P38
FUNDED LIABILITIES S1P94-96
FUNDS FROM DEDICATED COLLECTIONS

TOPIC **REFERENCE**

(See also "Dedicated Collections") S43P5-13
G
GAINS S7P293-304
GENERAL SERVICES ADMINISTRATION
Inter-entity costs S4P225
GENERALLY ACCEPTED ACCOUNTING PRINCIPLES
Distinguishing Basic Information and Required
Supplementary Information C2P73B-73E
Hierarchy S34P5-8
Standards issued by the Financial Accounting
Standards Board. S34P9-12
GOODS HELD UNDER PRICE SUPPORT AND
STABILIZATION PROGRAMS
Accounting for S3P92-109
Basis for Conclusions S3P159-162
GOVERNMENTAL ASSETS AND LIABILITIES
Basis for Conclusions S1P98-99
GOVERNMENTAL LIABILITIES
Accounting for S1P21-24
H
HARBOR MAINTENANCE TRUST FUND
User Fees S7P249
HERITAGE ASSETS AND STEWARDSHIP LAND. S29P19-27
HIERARCHY OF GAAP (see Generally Accepted
Accounting Principles)
HISTORICAL COST
Concepts of S7P12
Estimating for PP&E. S6P40, S6P45,S23P10-18
I
IMPAIRMENT
See also “Internal Use Software”. S44
INCOME TAX BURDEN
Post 1999 Direct Loans S7P69.1
INDIAN TRUST FUNDS
Entity. I1P3
INSURANCE AND GUARANTEES S5P97-121
INTER-ENTITY COSTS (see also "Managerial Cost Accounting")S4P105-115
INTEREST
Post 1999 Direct Loans S7P280
Receivables from custodial activities S7P281

TOPIC **REFERENCE**

Received by on fund from another S7P309
Received by Treasury S7P327
Treasury securities held by revolving funds. S7P322-323
Treasury securities held by trust and special funds S7P306-308
Treasury securities held by trust revolving funds S7P324-325
Uninvested funds received by financing accounts S7P326
INTEREST METHOD. S1P71
INTEREST RECEIVABLE
Accounting for S1P55-56
Basis for Conclusions S1P134-136
INTEREST, DIVIDENDS, AND RENTS S7P272-273
INTERIOR, U.S. DEPARTMENT OF THE
Natural Resources S38P13-29, B2011-1P12-29
INTERNAL USE SOFTWARE S10P8-36
INTRAGOVERNMENTAL ASSETS AND LIABILITIES
Accounting for S1P18-24
Basis for Conclusions S1P98-99
INVENTORY HELD FOR SALE
Accounting for S3P17-35
Basis for Conclusions S3P111-133
Held for repair or remanufacture S3P35, I7P10-12
Revaluations. S7P349-350
INVESTMENTS IN TREASURY SECURITIES
Basis for Conclusions S1P140-150
Market value disclosure S1P72
Marketable S1P65
Market-based S1P64
Nonmarketable par value S1P63
INVESTMENTS IN TREASURY SECURITIES S1P62-73
ITEMS HELD FOR REMANUFACTURE I7P10-17
J
JUDGMENT FUND
Accounting for I2P3
JUSTICE, DEPARTMENT OF
Diversion fees. S7P283
Forfeitures S7P264-269
L
LABOR, DEPARTMENT OF
State unemployment taxes S7P247-248
LAST-IN, FIRST-OUT METHOD S3P132
LATEST ACQUISITION COST

TOPIC **REFERENCE**

Inventory & Related Property S3P23
LEGITIMACY C2P109
LIABILITIES
Definition S5P19
Exchange transactions S5P22-23
Government-acknowledge events S5P30-32
Government-related events S5P27-29
Litigation S12P10-11
Nonexchange transactions S5P24-25
LIFE INSURANCE PREMIUMS S7P284
LOAN GUARANTEES (see Direct Loans and Loan Guarantees)
LONG-TERM PROJECTIONS S36P19-44
LOSSES ON CONTRACTS S7P36
LOSSES S7P293-304
LOWER OF COST OR MARKET S3P118-120
M
MANAGEMENT DISCUSSION AND ANALYSIS S7P191
MANAGEMENT'S DISCUSSION AND ANALYSIS
Basic Concept C3P1
Discussion and Analysis of Performance C3P42-49
Discussion and Analysis of Systems, Controls, Compliance . . C3P40-41
Relationship to other reports C3P18-22
Schematic Diagram C3P8
Standard S15P1-8
Topics C3P24-39
MANAGERIAL COST ACCOUNTING
Cost Subsidies S7P333-337
Costing Methodology S4P116-162, T15
Full Cost S4P89-104, T15
Inter-Entity Costs S4P105-115, I6P9-16
Managerial Cost Accounting Concepts S4P41-66
Purposes of Cost Information S4P31-40
Requirement for Cost Accounting S4P67-76
Responsibility Segments S4P77-88
MANAGERIAL COST ACCOUNTING CONCEPTS
(see also "Managerial Cost Accounting") S4P41-66
MANAGERIAL COST ACCOUNTING S4P1-2
MARKET VALUE
Investments S1P72
Property S3P59-70
MILITARY RETIREMENT SYSTEM S5P61

TOPIC **REFERENCE**

MINERALS MANAGEMENT SERVICE
Exchange revenue unrelated to recognized cost. S7P140-147
Exchange revenue S7P45
Rents, royalties and bonuses S7P274-277
MODIFIED CASH BASIS
Taxes & Duties S7P172-173
MORE LIKELY THAN NOT S1P44
N
NATIONAL FLOOD INSURANCE
Illustration S5P110
NATIONAL SCIENCE FOUNDATION
Inter-entity costs S4P225
NATURAL RESOURCES
Custodial activity. S7P142-143
Federal oil and gas resources, accounting for. S38P13-29
Meeting the asset definition. C5P23, C5P32
Other federal natural resources, accounting for B2011-1P12-29
NET COSTS
Display. C2P100
Exchange Revenue S7P43-44
NET POSITION. C2P84
NON-ENTITY ASSETS. S1P26
NONEXCHANGE REVENUE
Recognition by Recipients I5P2
NONEXCHANGE REVENUE (see also "Revenue") S7P48-69
NONFEDERAL PHYSICAL PROPERTY S8P83-88
NONRECOURSE LOANS
(not subject to Credit Reform Act provisions)
Accounting for S3P93-102
Basis for Conclusions S3P159-160
NON-VALUED SEIZED AND FORFEITED PROPERTY
Reporting On T4
NUCLEAR REGULATORY COMMISSION
Fees S7P282
O
OBLIGATIONS INCURRED S7P96
OFFICE OF PERSONNEL MANAGEMENT
Retirement costs C2P51
OPERATING MATERIALS AND SUPPLIES
Accounting for S3P36-50
Held for repair or remanufacture I7P13-14

TOPIC **REFERENCE**

OTHER ACCOMPANYING INFORMATION C2P73F-73G
OTHER CURRENT LIABILITIES S1P158-160
OTHER FINANCING SOURCES
Appropriations
Unexpended S7P71
Used S7P72
Financing Imputed for Cost Subsidies S7P73
General S7P70
Transfers of Assets S7P74-75
OTHER FINANCING SOURCES. S7P70-75
OTHER POSTEMPLOYMENT BENEFITS S5P94-96
Reporting changes in assumptions S33P19-25
Selecting discount rates S33P28-32
Selecting valuation dates S33P33-34
OTHER RETIREMENT BENEFITS S5P79-93
Reporting changes in assumptions S33P19-25
Selecting discount rates S33P28-32
Selecting valuation dates S33P33-34
OUTCOME
Indicators C1P206-208
Information on S8P93
Measures S8P99
OUTER CONTINENTAL SHELF. S7P274
OUTPUT
Definition S8P99
Information on S8P93
Measures C1P205
OVERSEAS INVESTMENT INSURANCE
Illustration S5P110
P
PENALTIES (see also "Fines and Penalties") S7P61
PENSION AND RETIREMENT HEALTH CARE LIABILITIES
Measurement Data. I3P3-4
PENSION BENEFIT GUARANTEE CORPORATION
Illustration S5P110
Insurance S5P101
Premiums S7P284
PENSIONS
Accounting for Excess Payments I4P9-17
Reporting changes in assumptions S33P19-25
Selecting discount rates S33P28-32

TOPIC **REFERENCE**

Selecting valuation dates S33P33-34
PERFORMANCE MEASURES
Purpose of. S4P34-36
Statement on C2P65
PREMIUM ON BONDS S1P69
PREPAYMENTS (see also "Other Current Liabilities") S1P57-59
PRIOR PERIOD ADJUSTMENTS. S7P76
PROBABLE S5P33
PROGRESS PAYMENTS
Accounts Payable. S1P78-79
Advances & Prepayments. S1P58
PROPERTY, PLANT, AND EQUIPMENT (PP&E)
Exchange S7P297-299
Impairment S44
Revaluations. S7P37-348
Stewardship PP&E. S8P11
PURCHASE AGREEMENTS. S3P94-109
R
RAILROAD RETIREMENT BOARD. S7P341-343
RECOGNITION. S5P19
RECONCILIATION STATEMENT. S7P91-94
REFUNDS
Exchange Revenue S7P41
Nonexchange Revenue S7P57-58
RELEVANCE. C1P161
RELIABILITY
Financial Reporting. C1P160
Performance measure. C2P109
RENTS AND ROYALTIES S7P274-277
REPAIR ALLOWANCE. S3P32-33
REPORTING ENTITY (see also "Entity") C2, S47
REPORTING OBJECTIVES. C1P105-150
REQUIREMENT FOR COST ACCOUNTING
(see also "Managerial Cost Accounting") S4P67-76
RESEARCH AND DEVELOPMENT. S8P96-101
RESPONSIBILITY SEGMENTS
Activities of. C2P75
Cost of. S7P122
RESPONSIBILITY SEGMENTS
(see also "Managerial Cost Accounting")
Standards for S4P77-88

TOPIC **REFERENCE**

RESTRICTED AMOUNTS
Basis for Conclusions
Cash. S1P103-105
Funds for specific purposes. S1P115
Cash S1P30
Fund Balance with Treasury S1P38
RESULTS OF OPERATIONS
Appropriations S7P72
Balance Sheet-Net Position C2P84
Display. C2P73
MD&A C1P181
Nonfinancial information C1P231-232
Other Financing Sources S7P70
Prior Period Adjustment. S7P203
Reporting Objectives. C1P47
Reports on. C1P191
Revenue. S7P17
Taxes & Duties S7P60
The Term "Results of Operations" S7P224-225
Transfers In & Out S7P220
RETIREMENT OF DEBT SECURITIES PRIOR TO MATURITY
Revolving funds & trust revolving funds S7P329-330
Trust and special funds S7P311-312
RETIREMENT OF DEBT SECURITIES PRIOR TO MATURITY S7P303-304
REVENUE
Classification of Transactions S7P235-370
Exchange Revenue S7P33-47
Nonexchange Revenue S7P48-69
REVENUE S7P30

S

SALE OF ASSETS. S7P294-300

SALES OF
Goods and services
intragovernmental
by a revolving fund S7P314
by other than a revolving fund S7P315
Goods and services in undercover operations. S7P271
Goods and services S7P270
Government assets other than PP&E,
forfeited and foreclosed property. S7P294

TOPIC **REFERENCE**

PP&E S7P295-296
SECURITIES AND EXCHANGE COMMISSION
Registration and filing fees S7P282
SEIGNIORAGE S7P305
SEIZED PROPERTY
Accounting for S3P59-66
Basis for Conclusions S3P139-153
SOCIAL INSURANCE
Accounting and reporting for, entities S17P22-27, S37P31-38
Accounting and reporting for, governmentwide S17P29-32, S37P39
Characteristics of S17P15-21
Management's discussion and analysis of S37P23-27
Programs designated as social insurance S17P14
SOCIAL SECURITY (see also "Social Insurance")
Federal employees coverage S7P310
Recognition and Measurement S8P116
SOFTWARE
Accounting for S10P8-36
Amortization S10P32-34
Capitalizable Cost S10P16-18
Definitions S10P8-9
Development Phases S10P10-14
Enhancements S10P25-27
Impairment S10P28-31
SOVEREIGNTY C1P50
STANDARD COST
Cost Accounting S4P160-162
Definition S3P123-128
System S3P22
STATE, DEPARTMENT OF
Inter-entity costs S4P225
STEWARDSHIP REPORTING S8P19-21
STEWARDSHIP S8P134-135
STEWARDSHIP LAND (See Heritage Assets and
Stewardship Land)
STEWARDSHIP PROPERTY, PLANT, AND EQUIPMENT (PP&E) . . S8P11
Asbestos-related cleanup costs B2006-1P42-46
STOCKPILE MATERIALS
Accounting for S3P51-56
Basis for Conclusions S3P135-138
SUBSEQUENT EVENTS S39P11-17

TOPIC **REFERENCE**

SUPPLEMENTARY MEDICAL INSURANCE
General Fund Contribution S7P338-339
Premiums S7P284
SYSTEMS AND CONTROL C1P146-150
T
TAX BURDEN S7P69
TAX EXPENDITURES
Definition of S7P192-197
OAI. S7P69
TAX GAP
Nonexchange Revenue Gap S7P188-191
OAI. S7P69
TAXES AND DUTIES. S7P49-60
TIMELINESS. C1P162
TIMELINESS. C2P109
TRANSFERS OF ASSETS
Cash and other assets S7P344
Stewardship PP&E. S7P345-346
TRANSFERS OF ASSETS S7P74-75
TREASURY SECURITIES
Accounting for S1P62-73
Basis for Conclusions S1P140-150
TREASURY, DEPARTMENT OF
Forfeitures S7P264-269
TRUST FUND
Disclosures S7P68
Entity C2P19-20
Excise Taxes. S7P60
Over- & Under-funding S7P177
Social Security Taxes S7P60
U
UNCOLLECTIBLE AMOUNTS
Bad Debts S7P39-40
Basis for Conclusions S7P126-131
Nonexchange revenue. S7P56
UNDERSTANDABILITY OF INFORMATION C1P157-159
UNEARNED REVENUE S7P37
UNEMPLOYMENT TRUST FUND
Deposits by States S7P247
UNUSED CAPACITY COSTS S4P258-263
USERS

TOPIC **REFERENCE**

Classifications of C1P75-87
Cost Information S4P18-21
USERS' NEEDS C1P88-104

V

VETERANS AFFAIRS, DEPARTMENT OF
Life Insurance. S5P110
Medical Care Cost S5P182-184
Responsibility Segments. S4P188
Whole Life Policies S5P115
Whole Life, Basis for Conclusions. S5P191-193

W

WEAPONS SYSTEM
Federal Mission PP&E S7P50-51