

Federal Student Aid
T/B Accounts (FFEL, Direct Loans, Pell, Leap/Sleep, Campus Based)
As Of: 04-18-02

Program	Fund	Year	GL				Responsibility	
			Balance (\$)					
			Account	Description	< 1 Billion	>1 Billion		Yr
Pell, Leap, Sleep, Campus Based	0200	M01, M00, M99, M98, M97, M96, M95, M94, M93, M92, M91	131000	Accounts receivable		7.3B	M97	
			131900	Allowance for loss on accounts		(7.3B)	M97	
			135000	Loans receivable	X			
			141000	Advances to others		(7.5B)	M01	
			141003	Conversion adjustments	X			
FEEL	0230	ANY	131000	Accounts receivable	X			
			131005	A/R res ga rec		2.4B	XNY	
			131900	Allowance for loss on accounts	X			
			134000	Interest receivable		1.7B	XNY	
			134900	Allowance for loss on interest	X			
			135000	Loans receivable		14.1B	XNY	
			135900	Allowance for loss on loans rec	X			
			136000	Penalties, Fine and Adminstra	X			
			136900	Allowance for loss on penalties	X			
			139900	Allowance for subsidy		(14.5B)	XNY	
	0231	M01, M00, M99, M98, M97, M96, N99, XNY	131000	Accounts receivable		2.7B	XNY	
			141000	Advances to others	X			
	4251	XNY	131000	Accounts receivable	X			
			131900	Allowance for loss on accounts	X			
			134000	Interest receivable		1.2B	XNY	
			134900	Allowance for loss on interest	X			
			135000	Loans receivable		5.3B	XNY	
			135900	Allowance for loss on loans rec	X			
			136000	Penalties, Fine and Adminstra	X			
			136900	Allowance for loss on penalties	X			
			139900	Allowance for subsidy		(2.4B)	XNY	
			141000	Advances to others	X			
	Direct Loans	0243	M01, M00, M99, M98, M97, M96, N99, XNY	131000	Accounts receivable	X		
				131900	Allowance for loss on accounts	X		
				141000	Advances to others	X		
145000				Prepayments	X			
175000				Equipment	X			
189000				Other fixed assets	X			
189900				Added for MH audit adj - Not VA	X			
192100				Receivable from appropriations	X			
				131000	Accounts receivable	X		
				131900	Allowance for loss on accounts	X		
				134000	Interest receivable		2.6B	XNY

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	4253	XNY	135000	Loans receivable		70.5B	XNY
			135003	Loans receivable - advance	X		
			135005	Loans receivable - other	X		
			135900	Allowance for loss on loans rec	X		
			136000	Penalties, Fine and Adminstra	X		
			139900	Allowance for subsidy		1.7B	XNY
			141000	Advances to others	X		
			141003	Conversion adjustments	X		

** Faye is at 50% on each

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Program	Fund	Year	General Ledger					Responsibility
			Account	Description	Balance (\$)			
					< 1 Billion	>1 Billion	Yr	
Pell, Leap/Sleep, Campus Based	0200	M01, M00, M99, M98, M97, M96, M95, M94, M93, M92, M91	131000	Accounts receivable	X			Fiona, Adam, William
			131900	Allowance for loss on accounts	X			
			135000	Loans receivable	X			
			141000	Advances to others		(7.5B)	M01	
			141003	Conversion adjustments	X			
			219000	Other accrued liabilities	X			
			298000	Custodial liability	X			
			310000	Unexpended appropriations	X			
			310700	Unexpended appropriations-use		7.5B	M01	
			331000	Cumulative results of operation	X			
			411900	Other appropriations realized	X			
			419000	Transfers - prior year balances	X			
			420100	Total actual resources - collec		8.0B	M01	
			431000	Anticipated recoveries of prior	X			
			439300	Rescissions - prior year	X			
			445000	Unapportioned authority		(1.3B)	M01	
			451000	Apportionments	X			
			459000	Apportionments unavailable - an	X			
			461000	Allotments - realized resources	X			
			465000	Allotments - expired authority	X			
			480100	Unexpended obligations - unpaid		(5.8B)	M01	
			480200	Unexpended obligations - prepaid		6.5B	M01	
			487100	Downward adjustments of py unpa	X			
			488100	Upward adjustments of prior year	X			
			490100	Expended authority - unpaid	X			
			490200	Expended authority - paid		(7.5B)	M01	
			570000	Expended appropriations	X			
			590000	Other revenue	X			
599000	Collections for others	X						
610000	Operating expenses/program cost	X						
740000	Prior period adjustments	X						
FFEL	0230	XNY	131000	Accounts receivable	X			Kevin, Ramon, Faye
			131005	A/R res ga rec		2.4B	XNY	
			131900	Allowance for loss on accounts	X			
			134000	Interest receivable		1.7B	XNY	
			134900	Allowance for loss on interest	X			
			135000	Loans receivable		14.1B	XNY	

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Program	Fund	Year	General Ledger				Responsibility	
			Account	Description	Balance (\$)			
					< 1 Billion	>1 Billion		Yr
FFEL			135900	Allowance for loss on loans rec	X			Kevin, Ramon, Faye
			136000	Penalties, Fine and Adminstra	X			
			136900	Allowance for loss on penalties	X			
			139900	Allowance for subsidy		(14.5B)	XNY	
			141000	Advances to others	X			
			145000	Prepayments	X			
			211000	Accounts payable	X			
			218000	Loan guarantee liability	X			
			219000	Other accrued liabilities	X			
			221000	Accrued funded payroll and leave	X			
			240000	Liability for deposit funds, cl	X			
			259000	Other debt		(1.5B)	XNY	
			292000	Contingent liabilities	X			
			298000	Custodial liability	X			
			299000	Other liabilities		(2.5B)	XNY	
			299005	GA reserves liability	X			
			310000	Unexpended appropriations	X			
			331000	Cumulative results of operation	X			
			404700	Anticipated transfers to Treasury	X			
			406000	Anticipated collections from no	X			
			407000	Anticipated collections from fe	X			
			411900	Other appropriations realized	X			
			412000	Appropriations anticipated - in	X			
			414700	Actual transfers to Treasury	X			
			419000	Transfers - prior year balances	X			
			420100	Total actual resources - collec	X			
			421000	Anticipated reimbursements and	X			
			425100	Reimbursements and other income	X			
			425200	Reimbursements and other income	X			
			426100	Actual collection of fees	X			
			426200	Actual collection of loan princ	X			
			426300	Actual collection of loan inter	X			
			426600	Other actual collections - non	X			
			431000	Anticipated recoveries of prior	X			
			435000	Canceled authority	X			
			439500	Authority unavailable pursuant	X			
		445000	Unapportioned authority	X				

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Program	Fund	Year	General Ledger				Responsibility			
			Account	Description	Balance (\$)					
					< 1 Billion	>1 Billion		Yr		
			451000	Apportionments	X					
			459000	Apportionments unavailable - an	X					
FFEL			461000	Allotments - realized resources	X			Kevin, Ramon, Faye		
			480100	Unexpended obligations - unpaid	X					
			480200	Unexpended obligations - prepaid	X					
			490100	Expended authority - unpaid	X					
			490200	Expended authority - paid	X					
			497200	Downward adjustments of prior y	X					
			498200	Upward adjustments of prior year	X					
			531000	Interest revenue	X					
			570000	Expended appropriations	X					
			590000	Other revenue	X					
			599000	Collections for others	X					
			610000	Operating expenses/program cost	X					
			0231	A01, A00, A99, A98, A97, A96, N99, XNY	131000	Accounts receivable			2.7B	XNY
			141000		Advances to others	X				
			145000		Prepayments	X				
			175000		Equipment	X				
			211000		Accounts payable	X				
			217000		Subsidy payable to financing ac	X				
			217900		Contra liability for subsidy pa	X				
			218000		Loan guarantee liability	X				
			219000		Other accrued liabilities	X				
			221000		Accrued funded payroll and leave	X				
			222000		Unfunded leave	X				
			222500		Unfunded FECA liability	X				
			240000		Liability for deposit funds, cl	X				
			259000		Other debt		(2.7B)		XNY	
			261000		Actuarial pension liability	X				
			265000		Actuarial FECA liability	X				
			269000		Other actual liabilities	X				
			298000		Custodial liability	X				
			310000		Unexpended appropriations	X				
			331000		Cumulative results of operation	X				
			404700		Anticipated transfers to Treasury	X				
407000	Anticipated collections from fe	X								
411600	Entitlement loan subsidy approp	X								

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Program	Fund	Year	General Ledger				Responsibility	
			Account	Description	Balance (\$)			
					< 1 Billion	>1 Billion		Yr
			411700	Loan administration expense app	X			
			411900	Other appropriations realized	X			
FFEL			412000	Appropriations anticipated - in	X			Kevin, Ramon, Faye
			414700	Actual transfers to Treasury	X			
			416000	Anticipated transfers - current	X			
			417000	Transfers - current year author	X			
			419000	Transfers - prior year balances	X			
			420100	Total actual resources - collec	X			
			427200	Actual program fund subsidy col	X			
			427600	Actual collections from finance	X			
			435000	Canceled authority	X			
			439500	Authority unavailable pursuant	X			
			445000	Unapportioned authority	X			
			451000	Apportionments	X			
			459000	Apportionments unavailable - an	X			
			461000	Allotments - realized resources	X			
			465000	Allotments - expired authority	X			
			480100	Unexpended obligations - unpaid	X			
			480200	Unexpended obligations - prepaid	X			
			487100	Downward adjustments of py unpa	X			
			488100	Upward adjustments of prior year	X			
			490100	Expended authority - unpaid	X			
			490200	Expended authority - paid	X			
			497200	Downward adjustments of prior y	X			
			531000	Interest revenue	X			
			570000	Expended appropriations	X			
			573000	Financing sources transferred o	X			
			578000	Expended financing sources	X			
			590000	Other revenue	X			
		610000	Operating expenses/program cost	X				
		619900	Adjustment to subsidy expense	X				
		640000	Benefit expense	X				
		680000	Future funded expenses	X				
		740000	Prior period adjustments	X				
		760000	Changes in actuarial liability	X				

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Program	Fund	Year	General Ledger					Responsibility
			Account	Description	Balance (\$)			
					< 1 Billion	>1 Billion	Yr	
FFEL	4251	XNY	131000	Accounts receivable	X			Kevin, Ramon, Faye
			131900	Allowance for loss on accounts	X			
			134000	Interest receivable		1.2B	XNY	
			134900	Allowance for loss on interest	X			
			135000	Loans receivable		5.3B	XNY	
			135900	Allowance for loss on loans rec	X			
			136000	Penalties, Fine and Administra	X			
			136900	Allowance for loss on penalties	X			
			139900	Allowance for subsidy		(2.4B)	XNY	
			141000	Advances to others	X			
			145000	Prepayments	X			
			211000	Accounts payable		(2.8B)	XNY	
			214000	Accrued interest payable	X			
			218000	Loan guarantee liability		(8.2B)	XNY	
			219000	Other accrued liabilities	X			
			221000	Accrued funded payroll and leave	X			
			251000	Principal payable to Treasury	X			
			292000	Contingent liabilities	X			
			295000	Liability for subsidy related t	X			
			298000	Custodial liability	X			
			299000	Other liabilities	X			
			310000	Unexpended appropriations	X			
			310001	Unexpended appropriation	X			
			331000	Cumulative results of operation	X			
			400100	Anticipated total resources	X			
			404700	Anticipated transfers to Treasury	X			
			406000	Anticipated collections from no	X			
			407000	Anticipated collections from fe	X			
			414700	Actual transfers to Treasury	X			
			419000	Transfers - prior year balances	X			
			420100	Total actual resources - collec		6.5B	XNY	
			421000	Anticipated reimbursements and	X			
			425200	Reimbursements and other income	X			
			426100	Actual collection of fees	X			
			426200	Actual collection of loan princ	X			
			426300	Actual collection of loan inter	X			
426600	Other actual collections - non	X						

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Program	Fund	Year	General Ledger					Responsibility
			Account	Description	Balance (\$)			
					< 1 Billion	>1 Billion	Yr	
FFEL			427200	Actual program fund subsidy col	X			Kevin, Ramon, Faye
			427300	Interest collected from Treasury	X			
			428200	Actual program fund subsidy rec	X			
			431000	Anticipated recoveries of prior	X			
			445000	Unapportioned authority		(5.1B)	XNY	
			451000	Apportionments	X			
			459000	Apportionments unavailable - an	X			
			461000	Allotments - realized resources	X			
			480100	Unexpended obligations - unpaid		(1.3B)	XNY	
			480200	Unexpended obligations - prepaid	X			
			490100	Expended authority - unpaid	X			
			490200	Expended authority - paid	X			
			497100	Downward adjustments of prior y	X			
			497200	Downward adjustments of prior y	X			
			531000	Interest revenue	X			
			570000	Expended appropriations	X			
			590000	Other revenue	X			
			599000	Collections for others	X			
			610000	Operating expenses/program cost	X			
			633000	Other interest expenses	X			
Direct Loans	0243	A01, A00, A99, A98, A97, A96, N99, XNY	131000	Accounts receivable	X			Rick, Chuck, Scott
			131900	Allowance for loss on accounts	X			
			141000	Advances to others	X			
			145000	Prepayments	X			
			175000	Equipment	X			
			189000	Other fixed assets	X			
			189900	Added for MH audit adj - Not VA	X			
			192100	Receivable from appropriations	X			
			211000	Accounts payable	X			
			211002	Account payable - credit card	X			
			217000	Subsidy payable to financing ac		(2.1B)	A01	
			218000	Loan guarantee liability	X			
			219000	Other accrued liabilities	X			
			221000	Accrued funded payroll and leave	X			
			222000	Unfunded leave	X			
			222500	Unfunded FECA liability	X			
240000	Liability for deposit funds, cl	X						

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Program	Fund	Year	General Ledger					Responsibility
			Account	Description	Balance (\$)			
					< 1 Billion	>1 Billion	Yr	
			259000	Other debt	X			
Direct Loans			261000	Actuarial pension liability	X			Rick, Chuck, Scott
			265000	Actuarial FECA liability	X			
			295000	Liability for subsidy related t	X			
			298000	Custodial liability	X			
			310000	Unexpended appropriations	X			
			331000	Cumulative results of operation		2.1B	A01	
			404700	Anticipated transfers to Treasury	X			
			407000	Anticipated collections from fe	X			
			411600	Entitlement loan subsidy approp	X			
			411700	Loan administration expense app	X			
			411900	Other appropriations realized	X			
			412000	Appropriations anticipated - in	X			
			414700	Actual transfers to Treasury	X			
			419000	Transfers - prior year balances	X			
			420100	Total actual resources - collec	X			
			421000	Anticipated reimbursements and	X			
			425100	Reimbursements and other income	X			
			427200	Actual program fund subsidy col	X			
			427600	Actual collections from finance	X			
			428600	Receivable from the financing f	X			
			431000	Anticipated recoveries of prior	X			
			435000	Canceled authority	X			
			439500	Authority unavailable pursuant	X			
			445000	Unapportioned authority	X			
			451000	Apportionments	X			
			459000	Apportionments unavailable - an	X			
			461000	Allotments - realized resources	X			
			465000	Allotments - expired authority	X			
			470000	Commitments	X			
			480100	Unexpended obligations - unpaid	X			
			480200	Unexpended obligations - prepaid	X			
			487100	Downward adjustments of py unpa	X			
			490100	Expended authority - unpaid	X			
		490200	Expended authority - paid	X				
		497100	Downward adjustments of prior y	X				
		497200	Downward adjustments of prior y	X				

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Program	Fund	Year	General Ledger				Responsibility		
			Account	Description	Balance (\$)				
					< 1 Billion	>1 Billion		Yr	
			531000	Interest revenue	X				
			531050	Added for MH audit adj - Not VA	X				
Direct Loans			570000	Expended appropriations	X			Rick, Chuck, Scott	
			573000	Financing sources transferred o	X				
			578000	Imputed financing sources	X				
			579900	Adjustment of appropriations us	X				
			590000	Other revenue	X				
			599000	Collections for others	X				
			610000	Operating expenses/program cost	X				
			640000	Benefit expense	X				
			619900	Adjustment to subsidy expense	X				
			671000	Added for MH audit adj - Not VA	X				
			680000	Future funded expenses	X				
			740000	Prior period adjustments	X				
			760000	Changes in actuarial liability	X				
		4253	XNY	131000	Accounts receivable		2.1B		XNY
				131900	Allowance for loss on accounts	X			
				134000	Interest receivable		2.6B		XNY
				135000	Loans receivable		70.5B		XNY
				135003	Loans receivable - advance	X			
				135005	Loans receivable - other	X			
				135900	Allowance for loss on loans rec	X			
				136000	Penalties, Fine and Adminstra	X			
				139900	Allowance for subsidy		1.7B		XNY
				141000	Advances to others	X			
				141003	Conversion adjustments	X			
				211000	Accounts payable	X			
				214000	Accrued interest payable	X			
				218000	Loan guarantee liability	X			
				219000	Other accrued liabilities	X			
				221000	Accrued funded payroll and leave	X			
				251000	Principal payable to Treasury		(77.2B)		XNY
			295000	Liability for subsidy related t	X				
			310000	Unexpended appropriations	X				
			331000	Cumulative results of operation	X				
			404700	Anticipated transfers to Treasury	X				
			406000	Anticipated collections from no	X				

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Program	Fund	Year	General Ledger				Responsibility	
			Account	Description	Balance (\$)			
					< 1 Billion	>1 Billion		Yr
Direct Loans			407000	Anticipated collections from fe	X			Rick, Chuck, Scott
			414200	Current year borrowing authority	X			
			414500	Borrowing authority converted t	X			
			414700	Actual transfers to Treasury	X			
			414800	Resources realized from borrowing	X			
			414900	Transfers - prior year balances		5.9B	XNY	
			420100	Total actual resources - collec		(1.1B)	XNY	
			421000	Anticipated reimbursements and	X			
			426100	Actual collection of fees	X			
			426200	Actual collection of loan princ	X			
			426300	Actual collection of loan inter	X			
			426600	Other actual collections - non	X			
			427200	Actual program fund subsidy col	X			
			427300	Interest collected from Treasury	X			
			427600	Actual collections from finance	X			
			428200	Actual program fund subsidy rec	X			
			428300	Interest receivable from treasury	X			
			431000	Anticipated recoveries of prior	X			
			445000	Unapportioned authority	X			
			451000	Apportionments	X			
			459000	Apportionments unavailable - an	X			
			461000	Allotments - realized resources	X			
			470000	Commitments	X			
			480100	Unexpended obligations - unpaid		(3.9B)	XNY	
			480200	Unexpended obligations - prepaid	X			
			487100	Downward adjustments of py unpa	X			
			490100	Expended authority - unpaid	X			
			490200	Expended authority - paid	X			
			531000	Interest revenue	X			
			570000	Expended appropriations	X			
		610000	Operating expenses/program cost	X				
		631000	Interest expenses on borrowing	X				
		633000	Other interest expenses	X				

Note: The following accounts were excluded:

- 1010XX
- 1110XX
- 2120XX