



NDSL/INST Accounting Tape:

Detail Record Layout:

<u>Position</u>	<u>Length</u>	<u>Description</u>	<u>Comments</u>
1 - 16	16	S-L-S-P	Requestor Number
17 - 26	10	Filler	
27 - 30	4	Entry Identifier	
31 - 80	50	Name	
81 - 91	11	Amount	
92 - 93	2	Debit/Credit Indicator	Dr = Debit; Cr = Credit
94 - 99	6	Reporting Date	MMDDYY
100		Report Type	1 = NDSL/INST

- a. Source of Entries: Section 2 Accounting Entries & Section 3 File Reconciliation
- b. The amount field for each record from Section 2 will be the net of the four fields; if the total of the two debit fields is greater than the two credit fields then the Debit/Credit Indicator will be a 'DR'. If the total of the two credit fields is greater than the two debit fields then the Debit/Credit Indicator will be a 'CR'.
- c. The sort of the records will be:
  - SLSP
  - Entry Identifier
- d. If more than one report request has the same output type then data from each report request will be on the tape in SLSP/Entry Identifier order (from lowest to highest).
- e. From Section 3, Groups VII, VIII, IX and X, a separate record will be created for each column (i.e. principal, interest, etc.) for New Loans, Loan Corrections and Deletes.
- f. From Section 3, File Reconciliation, a separate record will be created for each column's current month total for Groups I, II, III, IV, VII, VIII, IX and X.

NDSL/INST Accounting Tape:

Source of Entries: Section 2 Accounting Entries

ID	Description
0110	Cash Payments-Borrower Payments
0120	Cash Payments-Lockbox Payments
0130	Cash Payments-Coll Ag Payments
0140	Cash Payments-Tax Offset Payments
0150	Cash Payments Reversals
0160	Non Cash Payments-Borrower's Payments
0170	Non Cash Payments-Coll Ag Payments
0180	Non Cash Payments-Tax Offset Paymts
0190	Non Cash Reversals
0200	Credit Balance Refunds
0210	Net Reprocessing Adjustments
0220	Other Payment Adjustments
0300	Principal Collected
0310	Principal Adjusted-Cash Payment Reversals
0320	Principal Adjusted-Non Cash Payment Reversals
0330	Principal Adjusted-Credit Balance Refunds
0340	Principal Adjusted-Other Adjustments
0350	Capitalized Principal Collected
0360	Capitalized Principal Adjusted-Cash Reversals
0370	Capitalized Principal Adjusted-Non Cash Reversals
0380	Capitalized Principal Adjusted-Other Adjustments
0390	Principal Assigned/Accepted by the U.S
0400	Principal Cancelled-Teaching Service 10%
0410	Principal Cancelled-Teaching Service 15%
0420	Principal Cancelled-Military Service
0430	Principal Cancelled-Low Income/Handicapped 15%
0440	Principal Cancelled-Headstart
0450	Principal Cancelled-Low Income/Handicapped 20%
0460	Principal Cancelled-Low Income/Handicapped 30%
0470	Principal Cancelled-Military Service
0480	Principal Cancelled-Peace Corps/Vista 15%
0490	Principal Cancelled-Peace Corps/Vista 20%
0500	Principal Cancelled-Law Enforcement 15%
0510	Principal Cancelled-Law Enforcement 20%
0520	Principal Cancelled-Law Enforcement 30%
0530	Principal Cancelled-Teaching Shortage 15%
0540	Principal Cancelled-Teaching Shortage 20%
0550	Principal Cancelled-Teaching Shortage 30%
0560	Principal Cancelled-Health Svc-Nurse/Med 15%
0570	Principal Cancelled-Health Svc-Nurse/Med 20%
0580	Principal Cancelled-Health Svc-Nurse/Med 30%
0590	Principal Cancelled-Services-High Risk 15%
0600	Principal Cancelled-Services-High Risk 20%
0610	Principal Cancelled-Services-High Risk 30%
0620	Principal Cancelled-Death
0630	Capitalized Balance Cancelled-Death
0640	Principal Cancelled-Disability
0650	Capitalized Balance Cancelled-Disability
0660	Principal Cancelled-Bankruptcy
0670	Capitalized Balance Cancelled-Bankruptcy
0680	Principal Cancelled-Other
0690	Principal Written Off-Low Balance
0700	Principal Written Off-Due Diligence
0710	Principal Written Off-Manual
ID	Description

0720	Capitalized Balance Written Off-Low Balance
0730	Capitalized Balance Written Off-Due Diligence
0740	Capitalized Balance Written Off-Manual
0750	Interest Collected
0760	Interest Adjusted-Cash Payment Reversals
0770	Interest Adjusted-Non Cash Payment Reversals
0780	Interest Adjusted-Other Adjustments
0790	Interest Assigned/Accepted by the U.S
0800	Interest Cancelled-Teaching Service 10%
0810	Interest Cancelled-Teaching Service 15%
0820	Interest Cancelled-Military Service
0830	Interest Cancelled-Low Income/Handicapped
0840	Interest Cancelled-Headstart
0850	Interest Cancelled-Military Service
0860	Interest Cancelled-Peace Corps/Vista
0870	Interest Cancelled-Law Enforcement
0880	Interest Cancelled-Teaching Svc -Shortage
0890	Interest Cancelled-Health Svc-Nurse/Med
0900	Interest Cancelled-Services-High Risk
0910	Interest Cancelled-Death
0920	Interest Cancelled-Disability
0930	Interest Cancelled-Bankruptcy
0940	Interest Cancelled-Other
0950	Interest Written Off-Low Balance
0960	Interest Written Off-Due Diligence
0970	Interest Written Off-Manual
0980	Penalty Charges Collected
0990	Penalty Charges Adj-Cash Reversals
1000	Penalty Charges Adj-Non Cash Reversals
1010	Penalty Charges Adj-Other Adjustments
1020	Penalty Chgs Written Off-Low Balance
1030	Penalty Chgs Written Off-Due Diligence
1040	Penalty Chgs Written Off-Manual
1050	Penalty Chgs Assigned/Accepted by the U.S
1060	Late Charges Collected
1070	Late Charges Adjusted-Cash Reversals
1080	Late Charges Adjusted-Non Cash Reversals
1090	Late Charges Adjusted-Other Adjustments
1100	Late Chgs Written Off-Low Balance
1110	Late Chgs Written Off-Due Diligence
1120	Late Chgs Written Off-Manual
1130	Late Chgs Assigned/Accepted by the U.S
1140	Other Costs-Incurred by Institution
1150	Other Costs-Paid by Borrower
1160	Other Costs Adj-Cash Reversals
1170	Other Costs Adj-Non Cash Reversals
1180	Other Costs Adj-Other Adjustments
1190	Other Costs Written Off-Low Balance
1200	Other Costs Written Off-Due Diligence
1210	Other Costs Written Off-Manual
1220	Other Costs Assigned/Accepted by the U.S
1230	Coll Fees-Incurred by Institution
1240	Coll Fees-Paid by Borrower
1250	Coll Fees Adj-Cash Reversals
1260	Coll Fees Adj-Non Cash Reversals
1270	Coll Fees Adj-Other Adjustments
1280	Accounts Payable
1290	Coll Fees Written Off-Low Balance
ID	Description

1300	Coll Fees Written Off-Due Diligence
1310	Coll Fees Written Off-Manual
1320	Coll Fees Assigned/Accepted by the U.S
1330	Cost of Prin & Int Cancelled-Teaching Service 10%
1340	Cost of Prin & Int Cancelled-Teaching Service 15%
1350	Cost of Prin & Int Cancelled-Military Service
1360	Cost of Prin & Int Cancelled-Low Inc/Handicapped
1370	Cost of Prin & Int Cancelled-Headstart
1380	Cost of Prin & Int Cancelled-Military Service
1390	Cost of Prin & Int Cancelled-Peace Corps/Vista
1400	Cost of Prin & Int Cancelled-Law Enforcement
1405	Cost of Prin & Int Cancelled-Teaching Shortage
1410	Cost of Prin & Int Cancelled-Health Svc-Nurse/Med
1415	Cost of Prin & Int Cancelled-Services-High Risk
1420	Cost of Prin & Int Cancelled-Death
1430	Cost of Prin & Int Cancelled-Disability
1440	Cost of Prin & Int Cancelled-Bankruptcy
1450	Cost of Prin & Int Cancelled-Other
1460	Cost of Prin & Int Assigned/Accepted by the U.S
1470	Cost of Fees Assigned/Accepted by the U.S
1480	Other Costs & Losses-Prin, Int & Fees Written Off
1490	Pmts on Loans Assigned/Accepted by U.S.-Rejected
1500	Pmts on Loans Assigned/Accepted by U.S.-Released
1510	Pmts on Loans Already Written Off-Rejected
1520	Pmts on Loans Already Written Off-Released

Source: Section 3 File Reconciliation

<b>ID</b>	<b>Description</b>	<b>Group/Line</b>
1530	Funds Advanced to Students-New Loans	I/New Loans
1535	Capitalized Amount from New Loans	II/New Loans
1540	Outstanding Balance from New Loans	III/New Loans
1545	Capitalized Balance from New Loans	IV/New Loans
1550	Principal Paid from New Loans	VII/New Loans
1555	Interest Paid from New Loans	VII/New Loans
1560	Penalty Chg Pd from New Loans	VII/New Loans
1565	Late Chg Pd from New Loans	VII/New Loans
1570	Coll Fees Pd from New Loans	VII/New Loans
1575	Other Cost Pd from New Loans	VII/New Loans
1580	Principal Cancelled from New Loans	VIII/New Loans
1585	Cap Balance Cancelled from New Loans	VIII/New Loans
1590	Interest Cancelled from New Loans	VIII/New Loans
1595	Defaulted Ln Amt from New Loans	IX/New Loans
1600	Defaulted Ln Bal from New Loans	IX/New Loans
1605	Defaulted Interest from New Loans	IX/New Loans
1610	Defaulted Penalty Chg from New Loans	IX/New Loans
1615	Defaulted Late Chg from New Loans	IX/New Loans
1620	Defaulted Coll Fees from New Loans	IX/New Loans
1625	Defaulted Other Cost from New Loans	IX/New Loans
1630	Loan Prin Written off from New Loans	X/New Loans
1635	Cap Bal Written off from New Loans	X/New Loans
1640	Interest Written off from New Loans	X/New Loans
1645	Penalty Chg Written off from New Loans	X/New Loans
1650	Late Chg Written off from New Loans	X/New Loans
1655	Coll Fees Written off from New Loans	X/New Loans
1660	Other Cost Written off from New Loans	X/New Loans
1665	Funds Advanced to Students-Ln Corr	I/Ln Corr
1670	Capitalized Amount from Ln Corr	II/Ln Corr
1675	Outstanding Balance from Ln Corr	III/Ln Corr
1680	Capitalized Balance from Ln Corr	IV/Ln Corr
1685	Principal Paid from Ln Corr	VII/Ln Corr
1690	Interest Paid from Ln Corr	VII/Ln Corr
1695	Penalty Chg Pd from Ln Corr	VII/Ln Corr
1700	Late Chg Pd from Ln Corr	VII/Ln Corr
1705	Coll Fees Pd from Ln Corr	VII/Ln Corr
1710	Other Cost Pd from Ln Corr	VII/Ln Corr
1715	Principal Cancelled from Ln Corr	VIII/Ln Corr
1720	Cap Balance Cancelled from Ln Corr	VIII/Ln Corr
1725	Interest Cancelled from Ln Corr	VIII/Ln Corr
1730	Defaulted Ln Amt from Ln Corr	IX/Ln Corr
1735	Defaulted Ln Bal from Ln Corr	IX/Ln Corr
1740	Defaulted Interest from Ln Corr	IX/Ln Corr
1745	Defaulted Penalty Chg from Ln Corr	IX/Ln Corr
1750	Defaulted Late Chg from Ln Corr	IX/Ln Corr
1755	Defaulted Coll Fees from Ln Corr	IX/Ln Corr
1760	Defaulted Other Cost from Ln Corr	IX/Ln Corr
1765	Loan Prin Written off from Ln Corr	X/Ln Corr
1770	Cap Bal Written off from Ln Corr	X/Ln Corr
1775	Interest Written off from Ln Corr	X/Ln Corr
1780	Penalty Chg Written off from Ln Corr	X/Ln Corr
1785	Late Chg Written off from Ln Corr	X/Ln Corr
1790	Coll Fees Written off from Ln Corr	X/Ln Corr
1795	Other Cost Written off from Ln Corr	X/Ln Corr
<b>ID</b>	<b>Description</b>	<b>Group/Line</b>

**ATTACHMENT 2g**  
**Page 6 of 6**

1800	Funds Advanced to Students-Advances	I/Advances
1805	Outstanding Balance-Advances	III/Advances
1810	Funds Advanced to Students-Adv Adj	I/Adv Adj
1815	Outstanding Balance-Advance Adj	III/Adv Adj
1820	Cap Amount - Amount Capitalized	II/Amt Capit
1825	Cap Balance - Amount Capitalized	IV/Amt Capit
1830	Cap Amount - Capitalized Adj	II/Capit Adj
1835	Cap Balance - Capitalized Adj	IV/Capit Adj
1840	Funds Advanced to Students-Deletes	I/Deleted Lns
1845	Capitalized Amount from Deletes	II/Deleted Lns
1850	Outstanding Balance from Deletes	III/Deleted Lns
1855	Capitalized Balance from Deletes	IV/Deleted Lns
1860	Principal Paid from Deletes	VII/Deleted Lns
1865	Interest Paid from Deletes	VII/Deleted Lns
1870	Penalty Chg Pd from Deletes	VII/Deleted Lns
1875	Late Chg Pd from Deletes	VII/Deleted Lns
1880	Coll Fees Pd from Deletes	VII/Deleted Lns
1885	Other Cost Pd from Deletes	VII/Deleted Lns
1890	Principal Cancelled from Deletes	VIII/Deleted Lns
1895	Cap Balance Cancelled from Deletes	VIII/Deleted Lns
1900	Interest Cancelled from Deletes	VIII/Deleted Lns
1905	Defaulted Ln Amt from Deletes	IX/Deleted Lns
1910	Defaulted Ln Bal from Deletes	IX/Deleted Lns
1915	Defaulted Interest from Deletes	IX/Deleted Lns
1920	Defaulted Penalty Chg from Deletes	IX/Deleted Lns
1925	Defaulted Late Chg from Deletes	IX/Deleted Lns
1930	Defaulted Coll Fees from Deletes	IX/Deleted Lns
1935	Defaulted Other Cost from Deletes	IX/Deleted Lns
1940	Funds Advd to Students-Current Mth	I/Current Mth
1945	Capitalized Amount-Current Mth	II/Current Mth
1950	Outstanding Balance-Current Mth	III/Current Mth
1955	Capitalized Balance-Current Mth	IV/Current Mth
1960	Cum Principal Paid-Current Mth	VII/Current Mth
1965	Cum Interest Paid-Current Mth	VII/Current Mth
1970	Cum Penalty Chg Pd-Current Mth	VII/Current Mth
1975	Cum Late Chg Pd-Current Mth	VII/Current Mth
1980	Cum Coll Fees Pd-Current Mth	VII/Current Mth
1985	Cum Other Cost Pd-Current Mth	VII/Current Mth
1990	Cum Principal Canc-Current Mth	VIII/Current Mth
1995	Cum Cap Balance Canc-Current Mth	VIII/Current Mth
2000	Cum Interest Canc-Current Mth	VIII/Current Mth
2005	Defaulted Ln Amt-Current Mth	IX/Current Mth
2010	Defaulted Ln Bal-Current Mth	IX/Current Mth
2015	Defaulted Interest-Current Mth	IX/Current Mth
2020	Defaulted Penalty Chg-Current Mth	IX/Current Mth
2025	Defaulted Late Chg-Current Mth	IX/Current Mth
2030	Defaulted Coll Fees-Current Mth	IX/Current Mth
2035	Defaulted Other Cost-Current Mth	IX/Current Mth
2040	Principal Written off-Current Mth	X/Current Mth
2045	Cap Balance Written off-Current Mth	X/Current Mth
2050	Interest Written off-Current Mth	X/Current Mth
2055	Penalty Chg Written off-Current Mth	X/Current Mth
2060	Late Chg Written off-Current Mth	X/Current Mth
2065	Coll Fees Written off-Current Mth	X/Current Mth
2070	Other Cost Written off-Current Mth	X/Current Mth
4101h (rev. 11-99)		