

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments, and Imprest Funds for Fiscal 2012 Reporting

FMS 2108		USSGL Account			USSGL Account Attributes/1				
Column Number	Auth. Ind./2 (RT7 Ind.)	Number	Title	Begin / End	Auth Type	Borrow Source	Trans Partner	PY Adj	Addl. Info.
<b>For All Unexpended Balances:</b>									
1			<b>Treasury Appropriation Fund Symbol</b>						
2			<b>Preclosing Unexpended Balance - Treasury Supplied</b>						
3			N/A						
4			<b>Unobligated and Obligated Balance Withdrawn/Canceled</b>						
4		4350	Canceled Authority	E				B/P/X	
4		4391	Adjustments to Indefinite Appropriations	E				B/X	
5			<b>Postclosing Unexpended Balance</b>						
5		1010	Fund Balance With Treasury	E					
6			<b>Other Authorizations</b>						
<b>For Treasury Appropriation Fund Symbols With Unrealized Discounts:</b>									
6	911	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E					2
6	911	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	E					2, 3
<b>For Treasury Appropriation Fund Symbols With Imprest Funds:</b>									
6	921	1120	Imprest Funds	E					2
6	921	1125	U.S. Debit Card Funds	E					2
6	921	1130	Funds Held by the Public	E					2
6	961	1190	Other Cash	E					2
6	961	1193	International Monetary Fund Assets - Reserve Position	E					2
6	965	1194	Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights	E					2
6	921	1205	Foreign Currency Denominated Equivalent Assets	E					2
6	921	1209	Uninvested Foreign Currency	E					2
<b>For Treasury Appropriation Fund Symbols With Unamortized Discounts or Premiums:</b>									
6	931	1342	Interest Receivable - Investments	E					4, 5
6	931	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E					2, 4
6	931	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E					2, 4
6	931	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E					2, 4
6	931	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E					2, 4
6	931	1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E					2, 4
6	931	1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	E					2
<b>For Treasury Appropriation Fund Symbols With Investments in Treasury Securities:</b>									
6	971	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	E					2
6	971	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E					2
<b>For Treasury Appropriation Fund Symbols With Investments in Agency Securities:</b>									
6	972	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	E			F		2, 3

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For Treasury Appropriation Funds Symbols With Investments in NonFederal Securities: NATIONAL RAILROAD RETIREMENT INVESTMENT TRUST FUND ONLY									
6	973	1618	Market Adjustment - Investments	E					2, 3
6	973	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	E			X		2, 3
6	973	1670	Foreign Investments	E					2
6	973	1671	Discount on Foreign Investments	E					2
6	973	1672	Premium on Foreign Investments	E					2
6	973	1679	Foreign Exchange Rate Revalue Adjustments - Investments	E					2

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USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Definite Borrowing Authority for Fiscal 2012 Reporting

FMS 2108		USSGL Account			USSGL Account Attributes/1				
Column Number	Auth. Ind./2 (RT7 Ind.)	Number	Title	Begin / End	Auth Type	Borrow Source	Trans Partner	PY Adj	Addl. Info.
<b>1</b>	<b>Treasury Appropriation Fund Symbol</b>								
<b>2</b>	<b>Balance of Borrowing Authority - Treasury Supplied</b>								
<b>3</b>	<b>Increases and Rescissions</b>								
3	951	4140	Substitution of Borrowing Authority	E		F/T		B/X	2
3	962	4140	Substitution of Borrowing Authority	E		P		B/X	2
3	951	4141	Current-Year Borrowing Authority Realized	E		F/T		P/X	2
3	962	4141	Current-Year Borrowing Authority Realized	E		P		P/X	2
3	951	4392	Permanent Reduction - New Budget Authority	E	B	F/T		B/X	2
3	962	4392	Permanent Reduction - New Budget Authority	E	B	P		B/X	2
3	951	4393	Permanent Reduction - Prior-Year Balances	E	B	F/T		B/X	2
3	962	4393	Permanent Reduction - Prior-Year Balances	E	B	P		B/X	2
<b>4</b>	<b>Borrowings</b>								
4	951	4145	Borrowing Authority Converted to Cash	E		F/T		B/X	2
4	962	4145	Borrowing Authority Converted to Cash	E		P		B/X	2
<b>5</b>	N/A								
<b>CALC (2 +/- 3 - 4) Also Equals:</b>									
<b>6</b>	<b>Balance</b>								
6	951	4140	Substitution of Borrowing Authority	E		F/T		B/X	2
6	962	4140	Substitution of Borrowing Authority	E		P		B/X	2
6	951	4141	Current-Year Borrowing Authority Realized	E		F/T		P/X	2
6	962	4141	Current-Year Borrowing Authority Realized	E		P		P/X	2
6	951	4145	Borrowing Authority Converted to Cash	E		F/T		B/X	2
6	962	4145	Borrowing Authority Converted to Cash	E		P		B/X	2
6	951	4149	Borrowing Authority Carried Forward	B		F/T			2
6	962	4149	Borrowing Authority Carried Forward	B		P			2
6	951	4392	Permanent Reduction - New Budget Authority	E	B	F/T		B/X	2
6	962	4392	Permanent Reduction - New Budget Authority	E	B	P		B/X	2
6	951	4393	Permanent Reduction - Prior-Year Balances	E	B	F/T		B/X	2
6	962	4393	Permanent Reduction - Prior-Year Balances	E	B	P		B/X	2

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USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Indefinite Borrowing Authority for Fiscal 2012 Reporting

FMS 2108		USSGL Account			USSGL Account Attributes/1				
Column Number	Auth. Ind./2 (RT7 Ind.)	Number	Title	Begin / End	Auth Type	Borrow Source	Trans Partner	PY Adj	Addl. Info.
<b>1</b>	<b>Treasury Appropriation Fund Symbol</b>								
<b>2</b>	<b>Balance of Borrowing Authority - Treasury Supplied</b>								
<b>3</b>	<b>Increases</b>								
3	951	4141	Current-Year Borrowing Authority Realized	E		F/T		P/X	2
3	962	4141	Current-Year Borrowing Authority Realized	E		P		P/X	2
<b>4</b>	<b>Borrowings</b>								
4	951	4145	Borrowing Authority Converted to Cash	E		F/T		B/X	2
4	962	4145	Borrowing Authority Converted to Cash	E		P		B/X	2
<b>5</b>	<b>Adjustments</b>								
5	951	4140	Substitution of Borrowing Authority	E		F/T		B/X	2
5	962	4140	Substitution of Borrowing Authority	E		P		B/X	2
5	951	4143	Current-Year Decreases to Indefinite Borrowing Authority Realized	E		F/T		P/X	2
5	962	4143	Current-Year Decreases to Indefinite Borrowing Authority Realized	E		P		P/X	2
5	951	4144	Borrowing Authority Withdrawn	E		F/T		P/X	2
5	962	4144	Borrowing Authority Withdrawn	E		P		P/X	2
<b>CALC (2 + 3 - 4 - 5) Also Equals:</b>									
<b>6</b>	<b>Balance</b>								
6	951	4140	Substitution of Borrowing Authority	E		F/T		B/X	2
6	962	4140	Substitution of Borrowing Authority	E		P		B/X	2
6	951	4141	Current-Year Borrowing Authority Realized	E		F/T		P/X	2
6	962	4141	Current-Year Borrowing Authority Realized	E		P		P/X	2
6	951	4143	Current-Year Decreases to Indefinite Borrowing Authority Realized	E		F/T		P/X	2
6	962	4143	Current-Year Decreases to Indefinite Borrowing Authority Realized	E		P		P/X	2
6	951	4144	Borrowing Authority Withdrawn	E		F/T		P/X	2
6	962	4144	Borrowing Authority Withdrawn	E		P		P/X	2
6	951	4145	Borrowing Authority Converted to Cash	E		F/T		B/X	2
6	962	4145	Borrowing Authority Converted to Cash	E		P		B/X	2
6	951	4149	Borrowing Authority Carried Forward	B		F/T			2
6	962	4149	Borrowing Authority Carried Forward	B		P			2

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Definite Contract Authority for Fiscal 2012 Reporting

FMS 2108		USSGL Account		USSGL Account Attributes/1					
Column Number	Auth. Ind./2 (RT7 Ind.)	Number	Title	Begin / End	Auth Type	Borrow Source	Trans Partner	PY Adj	Addl. Info.
<b>1</b>	<b>Treasury Appropriation Fund Symbol</b>								
<b>2</b>	<b>Balance of Contract Authority - Treasury Supplied</b>								
<b>3</b>	<b>New Contract Authority</b>								
3	941	4131	Current-Year Contract Authority Realized	E				P/X	2
<b>4</b>	<b>Appropriations To Liquidate</b>								
4	941	4135	Contract Authority Liquidated	E	P			B/P/X	2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				P/X	2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	B				X	2
<b>5</b>	<b>Writeoffs, Restorations, or Adjustments</b>								
5	941	4134	Contract Authority Withdrawn	E				P/X	2
5	941	4135	Contract Authority Liquidated	E	S			B/P/X	2
5	941	4392	Permanent Reduction - New Budget Authority	E	C			B/X	2
5	941	4393	Permanent Reduction - Prior-Year Balances	E	C			B/X	2
<b>CALC (2 + 3 - 4 +/- 5) Also Equals:</b>									
<b>6</b>	<b>Balance of Unfunded Contract Authority</b>								
6	941	4131	Current-Year Contract Authority Realized	E				P/X	2
6	941	4134	Contract Authority Withdrawn	E				P/X	2
6	941	4135	Contract Authority Liquidated	E				B/P/X	2
6	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				P/X	2
6	941	4139	Contract Authority Carried Forward	B					2
6	941	4392	Permanent Reduction - New Budget Authority	E	C			B/X	2
6	941	4393	Permanent Reduction - Prior-Year Balances	E	C			B/X	2

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USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Indefinite Contract Authority for Fiscal 2012 Reporting

FMS 2108		USSGL Account		USSGL Account Attributes/1					
Column Number	Auth. Ind./2 (RT7 Ind.)	Number	Title	Begin / End	Auth Type	Borrow Source	Trans Partner	PY Adj	Addl. Info.
<b>1</b>	<b>Treasury Appropriation Fund Symbol</b>								
<b>2</b>	<b>Balance of Contract Authority - Treasury Supplied</b>								
<b>3</b>	<b>New Contract Authority</b>								
3	941	4131	Current-Year Contract Authority Realized	E				P/X	2
<b>4</b>	<b>Appropriations To Liquidate</b>								
4	941	4135	Contract Authority Liquidated	E	P			B/P/X	2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				P/X	2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	B				X	2
<b>5</b>	<b>Writeoffs, Restorations, or Adjustments</b>								
5	941	4132	Substitution of Contract Authority	E	S			P/X	2
5	941	4133	Decreases to Indefinite Contract Authority	E				P/X	2
5	941	4134	Contract Authority Withdrawn	E				P/X	2
5	941	4135	Contract Authority Liquidated	E	S			B/P/X	2
	<b>CALC (2 + 3 - 4 -5) Also Equals:</b>								
<b>6</b>	<b>Balance of Unfunded Contract Authority</b>								
6	941	4131	Current-Year Contract Authority Realized	E				P/X	2
6	941	4132	Substitution of Contract Authority	E	S			P/X	2
6	941	4133	Decreases to Indefinite Contract Authority	E				P/X	2
6	941	4134	Contract Authority Withdrawn	E				P/X	2
6	941	4135	Contract Authority Liquidated	E				B/P/X	2
6	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				P/X	2
6	941	4139	Contract Authority Carried Forward	B					2

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USSGL Crosswalk - FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2012 Reporting

FMS 2108		USSGL Account		USSGL Account Attributes/1					
Column Number	Auth. Ind./2 (RT7 Ind.)	Number	Title	Begin / End	Auth Type	Borrow Source	Trans Partner	PY Adj	Addl. Info.
<b>For all Treasury appropriation Fund Symbols:</b>									
<b>7</b>	<b>Reimbursements Earned and Refunds</b>								
7		4081	Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred	E					
7		4082	Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred	E					
7		4083	Transfers - Current-Year Authority - Receivable - Transferred	E					
7		4121	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	E				B/P/X	7
7		4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E				B/P/X	
7		4126	Amounts Appropriated From Specific Invested TAFS - Receivable	E				B/P/X	
7		4137	Transfers of Contract Authority - Allocation	E				B/P/X	
7		4153	Transfers of Contract Authority - Nonallocation	E				B/P/X	
7		4154	Appropriation To Liquidate Contract Authority - Nonallocation - Transferred	E				B/P/X	
7		4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	E				B/P/X	
7		4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E				B/P/X	
7		4171	Nonallocation Transfers of Invested Balances - Receivable	E				B/P/X	
7		4199	Transfer of Expired Expenditure Transfers - Receivable	E				P/X	
7		4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E				B/P/X	
7		4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E				B/P/X	
7		4233	Reimbursements and Other Income Earned - Receivable - Transferred	E				B/P/X	
7		4234	Other Federal Receivables - Transferred	E				B/P/X	
7		4251	Reimbursements and Other Income Earned - Receivable	E			F/E	B/P/X	
7		4283	Interest Receivable From Treasury	E				B/P/X	
7		4285	Receivable From the Liquidating Fund	E				B/P/X	
7		4286	Receivable From the Financing Fund	E				B/P/X	
7		4287	Other Federal Receivables	E				B/P/X	
<b>8</b>	<b>Unfilled Customer Orders</b>								
8		4221	Unfilled Customer Orders Without Advance	E			F/E	B/P/X	
8		4230	Unfilled Customer Orders Without Advance - Transferred	E			F/E	B/P/X	
<b>9</b>	<b>Undelivered Orders and Contracts</b>								
9		4801	Undelivered Orders - Obligations, Unpaid	E				B/P/X	
9		4831	Undelivered Orders - Obligations Transferred, Unpaid	E				B/P/X	
9		4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E				B/P/X	
9		4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E				B/P/X	

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USSGL Crosswalk - FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2012 Reporting

FMS 2108		USSGL Account		USSGL Account Attributes/1					
Column Number	Auth. Ind./2 (RT7 Ind.)	Number	Title	Begin / End	Auth Type	Borrow Source	Trans Partner	PY Adj	Addl. Info.
<b>10</b>	<b>Accounts Payable and Other Liabilities</b>								
10		4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E				B/P/X	
10		4127	Amounts Appropriated From Specific Invested TAFS - Payable	E				B/P/X	
10		4172	Nonallocation Transfers of Invested Balances - Payable	E				B/P/X	
10		4320	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	E				P/X	6
10		4901	Delivered Orders - Obligations, Unpaid	E				B/P/X	
10		4931	Delivered Orders - Obligations Transferred, Unpaid	E				B/P/X	
10		4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E				B/P/X	
10		4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E				B/P/X	
			<b>CALC (5 + 6 + 7 + 8 - 9 -10) for Unexpended Balances; (6 - 9 - 10) for Definite Borrowing and Contract Authority; and Zero for Indefinite Borrowing and Contract Authority. Also Equals:</b>						
<b>11</b>	<b>Unobligated Balance</b>								
11		4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	E				P/X	
11		4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E				P/X	
11		4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	E				P/X	7
11		4382	Temporary Reduction - New Budget Authority	E				P/X	
11		4383	Temporary Reduction - Prior-Year Balances	E				P/X	
11		4394	Receipts Unavailable for Obligation Upon Collection	E				B/P/X	
11		4396	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection	E				B/P/X	
11		4397	Receipts and Appropriations Temporarily Precluded From Obligation	E				B/P/X	
11		4398	Offsetting Collections Temporarily Precluded From Obligation	E				B/P/X	
11		4399	Special and Trust Fund Refunds and Recoveries Temp. Unavailable - Receipts and Appropriations Temp. Precluded From Obligation	E				B/P/X	
11		4420	Unapportioned Authority - Pending Rescission	E					
11		4430	Unapportioned Authority - OMB Deferral	E					
11		4450	Unapportioned Authority	E				B/P/X	
11		4510	Apportionments	E					
11		4610	Allotments - Realized Resources	E					
11		4620	Unobligated Funds Exempt From Apportionment	E				B/P/X	
11		4630	Funds Not Available for Commitment/Obligation	E					
11		4650	Allotments - Expired Authority	E				B/P/X	
11		4700	Commitments - Programs Subject to Apportionment	E					
11		4720	Commitments - Programs Exempt From Apportionment	E					



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## SECTION V

## USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments, and Imprest Funds for Fisc

**ADDITIONAL INFORMATION:**

Shaded USSGL attributes indicate that the attribute domain value is supplied by FACTS II.

**FOOTNOTES:**

1/ For a description of USSGL attributes, see the "FACTS II - Attribute Definition Report."

2/ Authorization Indicator (RT7 Indicator) is used for Treasury Appropriation Fund Symbols (TAFS) that have Imprest Funds, Borrowing or Contract Authority, or Investments and includes the following subaccount codes:

- 911 Unrealized Discounts
- 921 Imprest Funds
- 931 Unamortized Discounts or Premiums
- 941 Contract Authority
- 951 Authority To Borrow From the Treasury
- 961 Reserve Position
- 962 Authority To Borrow From the Public
- 965 Holdings of Special Drawing Rights
- 971 Investments in Treasury Securities
- 972 Investments in Agency Securities
- 973 Investments in Non-Federal Securities

The undisbursed balances for these subaccount codes are reported in FMS 2108, Column 6.

3/ Authorization Indicator (RT7 Indicator) 973 is for use by the National Railroad Retirement Investment Trust Fund

4/ Authorization Indicator (RT7 Indicator) 931 can be used only when authorized by Treasury.

5/ For use with OMB-approved Department of Defense trust funds ONLY. (OMB Circular No. A-11, Section 20.6)

6/ For use with OMB approval (SSA and HHS related TAFS ONLY).

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**SECTION V**

7/ When USSGL accounts 4121 and 4357 are recorded in a cancelling year, they will not crosswalk to the FMS 2108.

8/ In the first quarter of FY 2008, agencies reported prior-year adjustments in their FACTS II trial balance submissions. However, during the first two quarters of FY 2008, prior-year adjustments were displayed as though they were current-year activity on the FMS 2108 reports. Since the third quarter of FY 2008, the FACTS II generated FMS 2108 has displayed the Prior\_Year\_Adjustment attribute.