

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments, and Imprest Funds for Fiscal 2013 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. |
| For All Unexpended Balances: | | | | | | | | | |
| 1 | | | Treasury Appropriation Fund Symbol | | | | | | |
| 2 | | | Preclosing Unexpended Balance - Treasury Supplied | | | | | | |
| 2 | 973 | 1618 | Market Adjustment - Investments | E | | | E | | 2, 3 |
| 3 | N/A | | | | | | | | |
| 4 | | | Unobligated and Obligated Balance Withdrawn/Canceled | | | | | | |
| 4 | | 4350 | Canceled Authority | E | | | | B/P/X | |
| 4 | | 4391 | Adjustments to Indefinite Appropriations | E | | | | B/X | |
| 5 | | | Postclosing Unexpended Balance | | | | | | |
| 5 | | 1010 | Fund Balance With Treasury | E | | | | | |
| 6 | | | Other Authorizations | | | | | | |
| For Treasury Appropriation Fund Symbols With Unrealized Discounts: | | | | | | | | | |
| 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 |
| For Treasury Appropriation Fund Symbols With Imprest Funds: | | | | | | | | | |
| 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 |
| For Treasury Appropriation Fund Symbols With Unamortized Discounts or Premiums: | | | | | | | | | |
| 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 |
| For Treasury Appropriation Fund Symbols With Investments in Treasury Securities: | | | | | | | | | |
| 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 |
| For Treasury Appropriation Fund Symbols With Investments in Agency Securities: | | | | | | | | | |
| 6 | 972 | 1620 | Investments in Securities Other Than the Bureau of the Public Debt Securities | E | | | F | | 2, 3 |
| 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 |

SUPPLEMENT

SECTION V

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Definite Borrowing Authority for Fiscal 2013 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. |
| 1 | Treasury Appropriation Fund Symbol | | | | | | | | |
| 2 | Balance of Borrowing Authority - Treasury Supplied | | | | | | | | |
| 3 | Increases and Rescissions | | | | | | | | |
| 3 | 951 | 4140 | Substitution of Borrowing Authority | E | P/S | F/T | | B/X | 2 |
| 3 | 962 | 4140 | Substitution of Borrowing Authority | E | P/S | 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 |
| 4 | Borrowings | | | | | | | | |
| 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 |
| 5 | N/A | | | | | | | | |
| CALC (2 +/- 3 - 4) Also Equals: | | | | | | | | | |
| 6 | Balance | | | | | | | | |
| 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 2013 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. |
| 1 | Treasury Appropriation Fund Symbol | | | | | | | | |
| 2 | Balance of Borrowing Authority - Treasury Supplied | | | | | | | | |
| 3 | Increases | | | | | | | | |
| 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 |
| 4 | Borrowings | | | | | | | | |
| 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 |
| 5 | Adjustments | | | | | | | | |
| 5 | 951 | 4140 | Substitution of Borrowing Authority | E | P/S | F/T | | B/P/X | 2 |
| 5 | 962 | 4140 | Substitution of Borrowing Authority | E | P/S | P | | B/P/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 |
| CALC (2 + 3 - 4 - 5) Also Equals: | | | | | | | | | |
| 6 | Balance | | | | | | | | |
| 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 2013 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. |
| 1 | Treasury Appropriation Fund Symbol | | | | | | | | |
| 2 | Balance of Contract Authority - Treasury Supplied | | | | | | | | |
| 3 | New Contract Authority | | | | | | | | |
| 3 | 941 | 4131 | Current-Year Contract Authority Realized | E | | | | P/X | 2 |
| 4 | Appropriations To Liquidate | | | | | | | | |
| 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 |
| 5 | Writeoffs, Restorations, or Adjustments | | | | | | | | |
| 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 |
| | CALC (2 + 3 - 4 +/- 5) Also Equals: | | | | | | | | |
| 6 | Balance of Unfunded Contract Authority | | | | | | | | |
| 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 |

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Indefinite Contract Authority for Fiscal 2013 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. |
| 1 | Treasury Appropriation Fund Symbol | | | | | | | | |
| 2 | Balance of Contract Authority - Treasury Supplied | | | | | | | | |
| 3 | New Contract Authority | | | | | | | | |
| 3 | 941 | 4131 | Current-Year Contract Authority Realized | E | | | | P/X | 2 |
| 4 | Appropriations To Liquidate | | | | | | | | |
| 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 |
| 5 | Writeoffs, Restorations, or Adjustments | | | | | | | | |
| 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 |
| CALC (2 + 3 - 4 -5) Also Equals: | | | | | | | | | |
| 6 | Balance of Unfunded Contract Authority | | | | | | | | |
| 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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SECTION V

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2013 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. |
| For all Treasury appropriation Fund Symbols: | | | | | | | | | |
| 7 | Reimbursements Earned and Refunds | | | | | | | | |
| 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 | | | F | B/P/X | |
| 7 | | 4153 | Transfers of Contract Authority - Nonallocation | E | | | F | 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 | | | F | B/P/X | |
| 7 | | 4168 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | E | | | F | B/P/X | |
| 7 | | 4171 | Nonallocation Transfers of Invested Balances - Receivable | E | | | | B/P/X | |
| 7 | | 4199 | Transfer of Expired Expenditure Transfers - Receivable | E | | | F | P/X | |
| 7 | | 4225 | Expenditure Transfers from Trust Funds - Receivable | E | | | | B/P/X | |
| 7 | | 4232 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | E | | | F | B/P/X | |
| 7 | | 4233 | Reimbursements and Other Income Earned - Receivable - Transferred | E | | | | B/P/X | |
| 7 | | 4234 | Other Federal Receivables - Transferred | E | | | F | 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 | |
| 8 | Unfilled Customer Orders | | | | | | | | |
| 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 | |
| 9 | Undelivered Orders and Contracts | | | | | | | | |
| 9 | | 4801 | Undelivered Orders - Obligations, Unpaid | E | | | | B/P/X | |
| 9 | | 4831 | Undelivered Orders - Obligations Transferred, Unpaid | E | | | F | 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 2013 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. |
| 10 | Accounts Payable and Other Liabilities | | | | | | | | |
| 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 | | | F | 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 | |
| | | | 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: | | | | | | |
| 11 | Unobligated Balance | | | | | | | | |
| 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 | S | | | 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 Fiscal 2013 Reporting

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
- 962 Authority To Borrow From the Public
- 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 ONLY.

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).

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.

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