

USSGL Crosswalk - FMS 2108: Yearend Closing Statement

Column No	USSGL Acct.	USSGL Account Title	Begin/End	Auth Type Code	Borrow Source	Fed/NonFed	PY Adj	Trans. Code	Borrowing Authority From the Public	Borrowing Authority From the Treasury	Contract Authority	Business Line	Add. Info.	
<b>1</b>	<b>Treasury Appropriation Fund Symbol</b>													
<b>2</b>	<b>Preclosing Unexpended Balance</b>													
2	101000	Fund Balance With Treasury	E			G		X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4	
2	112000	Imprest Funds	E			N		X/K/N	D/I/M/N	D/I/M/N	D/I/M/N	FHOT	3/4	
2	112500	U.S. Debit Card Funds	E			N		X/K/N	D/I/M/N	D/I/M/N	D/I/M/N	FHOT	3/4	
2	113000	Funds Held by the Public	E			N		X/K/N	D/I/M/N	D/I/M/N	D/I/M/N	FHOT	3/4	
2	119300	International Monetary Fund Assets - Reserve Position	E			N		X/K/N	D/I/M/N	D/I/M/N	D/I/M/N	RESPOS	3/4	
2	119400	Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights	E			N		X/K/N	D/I/M/N	D/I/M/N	D/I/M/N	HOLDSDR	3/4	
2	120500	Foreign Currency Denominated Equivalent Assets	E			N		N	D/I/M/N	D/I/M/N	D/I/M/N	FHOT	3/4	
2	120900	Uninvested Foreign Currency	E			N		N	D/I/M/N	D/I/M/N	D/I/M/N	FHOT	3/4	
2	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E			F		X/K/N	D/I/M/N	D/I/M/N	D/I/M/N	INVUSTREASSEC	3/4	
2	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E			F		X/K/N	D/I/M/N	D/I/M/N	D/I/M/N	UNRLDISC	3/4	
2	161800	Market Adjustment - Investments	E			E		X/K/N	D/I/M/N	D/I/M/N	D/I/M/N	INVNONFEDSEC	3/4	
2	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities	E			F		X/K/N	D/I/M/N	D/I/M/N	D/I/M/N	INVAGNCYSEC	3/4	
2	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities	E			E		X/K/N	D/I/M/N	D/I/M/N	D/I/M/N	INVNONFEDSEC	3/4	
2	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities	E			F		X/K/N	D/I/M/N	D/I/M/N	D/I/M/N	UNRLDISC	3/4	
2	163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service	E			F		X/K/N	D/I/M/N	D/I/M/N	D/I/M/N	INVUSTREASSEC	3/4	
2	163100	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service	E			F		X/K/N	D/I/M/N	D/I/M/N	D/I/M/N	ANAMTDISCPREM	3/4	
2	163300	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service	E			F		X/K/N	D/I/M/N	D/I/M/N	D/I/M/N	ANAMTDISCPREM	3/4	
2	167000	Foreign Investments	E			N		N	D/I/M/N	D/I/M/N	D/I/M/N	INVNONFEDSEC	3/4	
2	167100	Discount on Foreign Investments	E			N		N	D/I/M/N	D/I/M/N	D/I/M/N	INVNONFEDSEC	3/4	
2	167200	Premium on Foreign Investments	E			N		N	D/I/M/N	D/I/M/N	D/I/M/N	INVNONFEDSEC	3/4	
2	167900	Foreign Exchange Rate Revalue Adjustments - Investments	E			N		N	D/I/M/N	D/I/M/N	D/I/M/N	INVNONFEDSEC	3/4	
<b>2</b>	<b>413600</b>	<b>Contract Authority To Be Liquidated by Trust Funds</b>	<b>B</b>				<b>X</b>	<b>X/K/N</b>	<b>D/I/M/N</b>	<b>D/I/M/N</b>	<b>D/I/M</b>	<b>CA</b>	<b>3/4</b>	
2	413900	Contract Authority Carried Forward	B					X/K/N	D/I/M/N	D/I/M/N	D/I/M	CA	3/4	
2	414900	Borrowing Authority Carried Forward	B			F/T		X/K/N	D/I/M/N	D/I/M	D/I/M/N	BAT	3/4	
2	414900	Borrowing Authority Carried Forward	B			P		X/K/N	D/I/M	D/I/M/N	D/I/M/N	BAP	3/4	
<b>3</b>	<b>Borrowing and Contract Authority: New Authority and Rescissions</b>													
3	413100	Current-Year Contract Authority Realized	E					P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M	CA	3/4
3	413700	Transfers of Contract Authority - Allocation	E			F		B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M	CA	3/4
3	414000	Substitution of Borrowing Authority	E	P/S	F/T			B/X	X/K/N	N	D/M	N	BAT	1/4
3	414000	Substitution of Borrowing Authority	E	P/S	P			B/X	X/K/N	D/M	N	N	BAP	1/4
3	414100	Current-Year Borrowing Authority Realized	E		F/T			P/X	X/K/N	D/I/M/N	D/I/M	D/I/M/N	BAT	3/4
3	414100	Current-Year Borrowing Authority Realized	E		P			P/X	X/K/N	D/I/M	D/I/M/N	D/I/M/N	BAP	3/4
3	415300	Transfers of Contract Authority - Nonallocation	E			F		B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M	CA	3/4
3	438200	Temporary Reduction - New Budget Authority	E	B	F/T			P/X	X/K/N	N	D/M	N	BAT	1/4
3	438200	Temporary Reduction - New Budget Authority	E	B	P			P/X	X/K/N	D/M	N	N	BAP	1/4
3	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	B	F/T			P/X	X/K/N	N	D/M	N	BAT	1/4
3	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	B	P			P/X	X/K/N	D/M	N	N	BAP	1/4

3	439200	Permanent Reduction - New Budget Authority	E	B	F/T		B/X	X/K/N	N	D/M	N	BAT	1/4
3	439200	Permanent Reduction - New Budget Authority	E	B	P		B/X	X/K/N	D/M	N	N	BAP	1/4
3	439300	Permanent Reduction - Prior-Year Balances	E	B	F/T		B/X	X/K/N	N	D/M	N	BAT	1/4
3	439300	Permanent Reduction - Prior-Year Balances	E	B	P		B/X	X/K/N	D/M	N	N	BAP	1/4
<b>4 Appropriations to Liquidate Contract Authority and Borrowings</b>													
4	413500	Contract Authority Liquidated	E	P			B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M	CA	3/4
4	413600	Contract Authority To Be Liquidated by Trust Funds	E				X	X/K/N	D/I/M/N	D/I/M/N	D/I/M	CA	3/4
4	413600	Contract Authority To Be Liquidated by Trust Funds	B				X	X/K/N	D/I/M/N	D/I/M/N	D/I/M	CA	3/4
4	413600	Contract Authority To Be Liquidated by Trust Funds	E				P	X/K/N	D/I/M/N	D/I/M/N	D/I/M	CA	3/4
4	414500	Borrowing Authority Converted to Cash	E		F/T		B/X	X/K/N	D/I/M/N	D/I/M	D/I/M/N	BAT	3/4
4	414500	Borrowing Authority Converted to Cash	E		P		B/X	X/K/N	D/I/M	D/I/M/N	D/I/M/N	BAP	3/4
4	415400	Appropriation To Liquidate Contract Authority - Nonallocation - Transferred	E				B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M	CA	3/4
4	415500	Appropriation To Liquidate Contract Authority - Allocation - Transferred	E				B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M	CA	3/4
<b>5 Borrowing and Contract Authority Adjustments</b>													
5	413200	Substitution of Contract Authority	E	S			P/X	X/K/N	D/I/M/N	D/I/M/N	I/M	CA	2/4
5	413300	Decreases to Indefinite Contract Authority	E				P/X	X/K/N	I/M/N	I/M/N	I/M	CA	2/4
5	413400	Contract Authority Withdrawn	E				P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M	CA	3/4
5	413500	Contract Authority Liquidated	E	S			P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M	CA	3/4
5	414000	Substitution of Borrowing Authority	E	P/S	F/T		B/P/X	X/K/N	N	I/M	N	BAT	2/4
5	414000	Substitution of Borrowing Authority	E	P/S	P		B/P/X	X/K/N	I/M	N	N	BAP	2/4
5	414300	Current-Year Decreases to Indefinite Borrowing Authority Realized	E		F/T		P/X	X/K/N	N	I/M	N	BAT	2/4
5	414300	Current-Year Decreases to Indefinite Borrowing Authority Realized	E		P		P/X	X/K/N	I/M	N	N	BAP	2/4
5	414400	Borrowing Authority Withdrawn	E		F/T		P/X	X/K/N	N	I/M	N	BAT	2/4
5	414400	Borrowing Authority Withdrawn	E		P		P/X	X/K/N	I/M	N	N	BAP	2/4
5	438200	Temporary Reduction - New Budget Authority	E	B	F/T		P/X	X/K/N	N	I/M	N	BAT	2/4
5	438200	Temporary Reduction - New Budget Authority	E	B	P		P/X	X/K/N	I/M	N	N	BAP	2/4
5	438200	Temporary Reduction - New Budget Authority	E	C			P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M	CA	3/4
5	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	B	F/T		P/X	X/K/N	N	I/M	N	BAT	2/4
5	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	B	P		P/X	X/K/N	I/M	N	N	BAP	2/4
5	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	C			P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M	CA	3/4
5	439200	Permanent Reduction - New Budget Authority	E	B	F/T		B/P/X	X/K/N	N	I/M	N	BAT	2/4
5	439200	Permanent Reduction - New Budget Authority	E	B	P		B/P/X	X/K/N	I/M	N	N	BAP	2/4
5	439200	Permanent Reduction - New Budget Authority	E	C			B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M	CA	3/4
5	439300	Permanent Reduction - Prior-Year Balances	E	B	F/T		B/X	X/K/N	N	I/M	N	BAT	2/4
5	439300	Permanent Reduction - Prior-Year Balances	E	B	P		B/X	X/K/N	I/M	N	N	BAP	2/4
5	439300	Permanent Reduction - Prior-Year Balances	E	C			B/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M	CA	3/4
<b>6 Postclosing Unexpended Balance (calc 2 + 3 - 4 - 5)</b>													
<b>7 Reimbursements Earned and Refunds</b>													
7	408100	Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred	E	B/C/D/P/R/S				X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
7	408200	Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred	E	B/C/D/P/R/S				X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
7	408300	Transfers - Current-Year Authority - Receivable - Transferred	E	B/C/D/P/R/S				X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
7	412100	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	E	P/S			B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
7	412300	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E	B/P/S			B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4

7	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	E	B/P			B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
7	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances	E			F	B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
7	416800	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary	E			F	B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
7	417100	Nonallocation Transfers of Invested Balances - Receivable	E				B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
7	419900	Transfer of Expired Expenditure Transfers - Receivable	E			F	P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
7	422500	Expenditure Transfers from Trust Funds - Receivable	E				B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
7	423200	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E			F	B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
7	423300	Reimbursements and Other Income Earned - Receivable - Transferred	E			E/F	B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
7	423400	Other Federal Receivables - Transferred	E			F	B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
7	425100	Reimbursements and Other Income Earned - Receivable	E			E/F	B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
7	428300	Interest Receivable From Treasury	E				B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
7	428500	Receivable From the Liquidating Fund	E				B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
7	428600	Receivable From the Financing Fund	E				B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
7	428700	Other Federal Receivables	E				B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
<b>8 Unfilled Customer Orders</b>													
8	422100	Unfilled Customer Orders Without Advance	E			E/F	B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
8	423000	Unfilled Customer Orders Without Advance - Transferred	E			E/F	B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
<b>9 Undelivered Orders and Contracts</b>													
9	480100	Undelivered Orders - Obligations, Unpaid	E				B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
9	483100	Undelivered Orders - Obligations Transferred, Unpaid	E			F	B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
9	487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E				B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
9	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E				B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
<b>10 Accounts Payable and Other Liabilities</b>													
10	412400	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E				B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
10	412700	Amounts Appropriated From Specific Invested TAFS - Payable	E				B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
10	417200	Nonallocation Transfers of Invested Balances - Payable	E				B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
10	432000	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	E				P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
10	490100	Delivered Orders - Obligations, Unpaid	E				B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
10	493100	Delivered Orders - Obligations Transferred, Unpaid	E			F	B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
10	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E				B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
10	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E				B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
<b>11 Unobligated Balance</b>													
11	415700	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	E	C/P			P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
11	415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E				P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
11	435700	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	E				P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4

11	438200	Temporary Reduction - New Budget Authority	E	D/P/S			P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
11	438300	Temporary Reduction - Prior-Year Balances	E	D/P/S			P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
11	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	P/S			P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
11	439400	Receipts Unavailable for Obligation Upon Collection	E				B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
11	439600	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection	E				B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
11	439700	Receipts and Appropriations Temporarily Precluded From Obligation	E	C/P			B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
11	439800	Offsetting Collections Temporarily Precluded From Obligation	E	S			B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
11	439900	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation	E				B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
11	442000	Unapportioned Authority - Pending Rescission	E					X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
11	443000	Unapportioned Authority - OMB Deferral	E					X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
11	445000	Unapportioned Authority	E				B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
11	451000	Apportionments	E					X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
11	461000	Allotments - Realized Resources	E					X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
11	462000	Unobligated Funds Exempt From Apportionment	E				B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
11	463000	Funds Not Available for Commitment/Obligation	E					X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
11	465000	Allotments - Expired Authority	E				B/P/X	K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
11	470000	Commitments - Programs Subject to Apportionment	E					X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
11	472000	Commitments - Programs Exempt From Apportionment	E					X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4

**SUPPLEMENT**

**Section V**

**Footnotes and Additional Information**

1. To indicate that only "Definite Authority" should be reported under Column 3 of the 2108 for that specific USSGL account and Authority Type Code attribute combination.
2. To indicate that only "Indefinite Authority" should be reported under the 2108 Column 5 for that specific USSGL account and Authority Type Code combination.
3. To indicate that either "Definite or Indefinite Authority" could be reported under Columns 3, 4, and 5 of the 2108 for those specific USSGL accounts and Authority Type Code attribute combination.
4. To indicate a TAS with a Mixed Authority of Definite and Indefinite can crosswalk to that column on the 2108. Thus the reporting rules may be followed as instructed in footnotes 1, 2, and 3.

**Additional Information**

**D** = Definite Authority  
**I** = Indefinite Authority  
**M** = Mixed Authority  
**N** = Null