USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments, and Imprest Funds for Fiscal 2014 FACTS II 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**								
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4	**Unobligated and Obligated Balance Withdrawn/Canceled**								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
~~**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
	For Treasury Appropriation Fund Symbols With Unamortized Discounts or Premiums:								
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 and Treasury's ESF 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

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Definite Borrowing Authority for Fiscal 2014 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	4382	Temporary Reduction - New Budget Authority	E	B	F/T		P/X	2
3	962	4382	Temporary Reduction - New Budget Authority	E	B	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**	**P/S**	**F/T**		**B/X**	2
6	**962**	**4140**	**Substitution of Borrowing Authority**	**E**	**P/S**	**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	4382	Temporary Reduction - New Budget Authority	E	B	F/T		P/X	2
6	962	4382	Temporary Reduction - New Budget Authority	E	B	P		P/X	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

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Indefinite Borrowing Authority for Fiscal 2014 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
5	951	4382	Temporary Reduction - New Budget Authority	E	B	F/T		P/X	2
5	962	4382	Temporary Reduction - New Budget Authority	E	B	P		P/X	2
5	951	4392	Permanent Reduction - New Budget Authority	E	B	F/T		B/X	2
5	962	4392	Permanent Reduction - New Budget Authority	E	B	P		B/X	2
5	951	4393	Permanent Reduction - Prior-Year Balances	E	B	F/T		B/X	2
5	962	4393	Permanent Reduction - Prior-Year Balances	E	B	P		B/X	2
	CALC (2 + 3 - 4 - 5) Also Equals:								
6	Balance								
6	**951**	**4140**	**Substitution of Borrowing Authority**	**E**	**P/S**	**F/T**		**B/P/X**	**2**
6	**962**	**4140**	**Substitution of Borrowing Authority**	**E**	**P/S**	**P**		**B/P/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
6	951	4382	Temporary Reduction - New Budget Authority	E	B	F/T		P/X	2
6	962	4382	Temporary Reduction - New Budget Authority	E	B	P		P/X	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

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Definite Contract Authority for Fiscal 2014 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
3	941	4137	Transfers of Contract Authority - Allocation	E			F	B/P/X	2
3	941	4153	Transfers of Contract Authority - Nonallocation	E			F	B/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
4	941	4154	Appropriation To Liquidate Contract Authority - Nonallocation - Transferred	E				B/P/X	2
4	**941**	**4155**	**Appropriation To Liquidate Contract Authority - Allocation - Transferred**	**E**				**B/P/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	4382	Temporary Reduction - New Budget Authority	E	C			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	4137	Transfers of Contract Authority - Allocation	E			F	B/P/X	2
6	941	4139	Contract Authority Carried Forward	B					2
6	941	4153	Transfers of Contract Authority - Nonallocation	E			F	B/P/X	2
6	941	4154	Appropriation To Liquidate Contract Authority - Nonallocation - Transferred	E				B/P/X	2
6	**941**	**4155**	**Appropriation To Liquidate Contract Authority - Allocation - Transferred**	**E**				**B/P/X**	**2**
6	941	4382	Temporary Reduction - New Budget Authority	E	C			P/X	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 2014 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
3	941	4137	Transfers of Contract Authority - Allocation	E			F	B/P/X	2
3	941	4153	Transfers of Contract Authority - Nonallocation	E			F	B/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
4	941	4154	Appropriation To Liquidate Contract Authority - Nonallocation - Transferred	E				B/P/X	2
4	**941**	**4155**	**Appropriation To Liquidate Contract Authority - Allocation - Transferred**	**E**				**B/P/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
5	941	4382	Temporary Reduction - New Budget Authority	E	C			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	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	4137	Transfers of Contract Authority - Allocation	E			F	B/P/X	2
6	941	4139	Contract Authority Carried Forward	B					2
6	941	4153	Transfers of Contract Authority - Nonallocation	E			F	B/P/X	2
6	941	4154	Appropriation To Liquidate Contract Authority - Nonallocation - Transferred	E				B/P/X	2
6	**941**	**4155**	**Appropriation To Liquidate Contract Authority - Allocation - Transferred**	**E**				**B/P/X**	**2**
6	941	4382	Temporary Reduction - New Budget Authority	E	C			P/X	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 - All Treasury Appropriation Fund Symbols for Fiscal 2014 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		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	
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	

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2014 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.**
	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**	**D/P/S**			**P/X**	
11		**4383**	**Temporary Reduction - Prior-Year Balances**	**E**	**D/P/S**			**P/X**	
11		**4384**	**Temporary Reduction/Cancellation Returned by Appropriation**	**E**	**P/S**			**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						

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments, and Imprest Funds for Fiscal 2014 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
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 and Department of Treasury ESF 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.