

FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments and Imprest Funds for Fiscal 2002 Reporting

FMS 2108		USSGL Account		USSGL Account Attributes/1					
Column Number	Auth. Ind./2 (RT7 Ind.)	Number	Title	Begin End	Def./Indef. Flag	Auth. Type	Borrow. Source	Trans. Partner	Addl. Info
<b>For all Unexpended Balances:</b>									
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4			Unobligated and Obligated Balance Withdrawn/Canceled						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					
4		4391	Adjustments to Indefinite No-Year Authority	E					
5			Postclosing Unexpended Balance						
5		1010	Fund Balance With Treasury	E					
6			Other Authorizations						
<b>For Treasury Appropriation Fund Symbols With Unrealized Discounts:</b>									
6	911	1611	Discount on U.S. Treasury Securities Issued by Public Debt	E					2
6	911	1621	Discount on Securities Other Than 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	1130	Funds Held by the Public	E					2
<b>For Treasury Appropriation Fund Symbols With Unamortized Discounts or Premiums:</b>									
6	931	1611	Discount on U.S. Treasury Securities Issued by Public Debt	E					2,4
6	931	1612	Premium on U.S. Treasury Securities Issued by Public Debt	E					2,4
6	931	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt	E					2,4
6	931	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by 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 Public Debt	E					2
6	971	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by Public Debt	E					2
<b>For Treasury Appropriation Fund Symbols With Investments in Agency Securities:</b>									
6	972	1620	Investments in Securities Other Than Public Debt Securities	E					2,3

FMS 2108: Yearend Closing Statement - Definite Borrowing Authority for Fiscal 2002 Reporting

FMS 2108		USSGL Account		USSGL Account Attributes					
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Def./Indef. Flag	Auth Type	Borrow. Source	Trans. Partner	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	4141	Current-Year Borrowing Authority Realized - Definite	E			T		2
3	962	4141	Current-Year Borrowing Authority Realized - Definite	E			P		2
3	951	4143	Actual Reductions to Borrowing Authority	E	D		T		2
3	962	4143	Actual Reductions to Borrowing Authority	E	D		P		2
3	951	4392	Rescissions - Current-Year	E		B	T		2
3	962	4392	Rescissions - Current-Year	E		B	P		2
3	951	4393	Rescissions - Prior-Year	E		B	T		2
3	962	4393	Rescissions - Prior-Year	E		B	P		2
<b>4</b>			<b>Borrowings</b>						
4	951	4145	Borrowing Authority Converted to Cash	E	D		T		2
4	962	4145	Borrowing Authority Converted to Cash	E	D		P		2
<b>5</b>		N/A							
			<b>CALC (2 +/- 3 - 4) Also Equals:</b>						
<b>6</b>			<b>Balance</b>						
6	951	4141	Current-Year Borrowing Authority Realized - Definite	E			T		2
6	962	4141	Current-Year Borrowing Authority Realized - Definite	E			P		2
6	951	4143	Actual Reductions to Borrowing Authority	E	D		T		2
6	962	4143	Actual Reductions to Borrowing Authority	E	D		P		2
6	951	4145	Borrowing Authority Converted to Cash	E	D		T		2
6	962	4145	Borrowing Authority Converted to Cash	E	D		P		2
6	951	4149	Borrowing Authority Carried Forward	B	D		T		2
6	962	4149	Borrowing Authority Carried Forward	B	D		P		2
6	951	4392	Rescissions - Current-Year	E		B	T		2
6	962	4392	Rescissions - Current-Year	E		B	P		2
6	951	4393	Rescissions - Prior-Year	E		B	T		2
6	962	4393	Rescissions - Prior-Year	E		B	P		2

FMS 2108: Yearend Closing Statement - Indefinite Borrowing Authority for Fiscal 2002 Reporting

FMS 2108		USSGL Account			USSGL Account Attributes					
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Def./Indef. Flag	Auth Type	Borrow. Source	Trans. Partner	Addl. Info	
<b>1</b>			<b>Treasury Appropriation Fund Symbol</b>							
<b>2</b>			<b>Treasury Supplied</b>							
<b>3</b>			<b>Increases</b>							
3	951	4142	Current-Year Borrowing Authority Realized - Indefinite	E			T		2	
3	962	4142	Current-Year Borrowing Authority Realized - Indefinite	E			P		2	
<b>4</b>			<b>Borrowings</b>							
4	951	4145	Borrowing Authority Converted to Cash	E	I		T		2	
4	962	4145	Borrowing Authority Converted to Cash	E	I		P		2	
<b>5</b>			<b>Adjustments</b>							
5	951	4143	Actual Reductions to Borrowing Authority	E	I		T		2	
5	962	4143	Actual Reductions to Borrowing Authority	E	I		P		2	
<b>CALC (2 + 3 - 4 - 5) Also Equals:</b>										
<b>6</b>			<b>Balance</b>							
6	951	4142	Current-Year Borrowing Authority Realized - Indefinite	E			T		2	
6	962	4142	Current-Year Borrowing Authority Realized - Indefinite	E			P		2	
6	951	4143	Actual Reductions to Borrowing Authority	E	I		T		2	
6	962	4143	Actual Reductions to Borrowing Authority	E	I		P		2	
6	951	4145	Borrowing Authority Converted to Cash	E	I		T		2	
6	962	4145	Borrowing Authority Converted to Cash	E	I		P		2	
6	951	4149	Borrowing Authority Carried Forward	B	I		T		2	
6	962	4149	Borrowing Authority Carried Forward	B	I		P		2	

FMS 2108: Yearend Closing Statement - Definite Contract Authority for Fiscal 2002 Reporting

FMS 2108		USSGL Account		USSGL Account Attributes					
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Def./Indef. Flag	Auth Type	Borrow. Source	Trans. Partner	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 - Definite	E					2
<b>4</b>			<b>Appropriations to Liquidate</b>						
4	941	4135	Contract Authority Liquidated	E	D	P			2
<b>5</b>			<b>Writeoffs, Restorations, or Adjustments</b>						
5	941	4133	Actual Adjustments to Contract Authority	E	D				2
5	941	4135	Contract Authority Liquidated	E	D	S			2
5	941	4392	Rescissions - Current-Year	E		C			2
5	941	4393	Rescissions - Prior-Year	E		C			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 - Definite	E					2
6	941	4133	Actual Adjustments to Contract Authority	E	D				2
6	941	4135	Contract Authority Liquidated	E	D				2
6	941	4139	Contract Authority Carried Forward	B	D				2
6	941	4392	Rescissions - Current-Year	E		C			2
6	941	4393	Rescissions - Prior-Year	E		C			2

FMS 2108: Yearend Closing Statement - Indefinite Contract Authority for Fiscal 2002 Reporting

FMS 2108		USSGL Account		USSGL Account Attributes					
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Def./Indef. Flag	Auth Type	Borrow. Source	Trans. Partner	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	4132	Current-Year Contract Authority Realized - Indefinite	E					2
<b>4</b>			<b>Appropriations to Liquidate</b>						
4	941	4135	Contract Authority Liquidated	E	I	P			2
<b>5</b>			<b>Writeoffs, Restorations, or Adjustments</b>						
5	941	4133	Actual Adjustments to Contract Authority	E	I				2
5	941	4135	Contract Authority Liquidated	E	I	S			2
<b>CALC (2 + 3 - 4 - 5) Also Equals:</b>									
<b>6</b>			<b>Balance of Unfunded Contract Authority</b>						
6	941	4132	Current-Year Contract Authority Realized - Indefinite	E					2
6	941	4133	Actual Adjustments to Contract Authority	E	I				2
6	941	4135	Contract Authority Liquidated	E	I				2
6	941	4139	Contract Authority Carried Forward	B	I				2

FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2002 Reporting

FMS 2108		USSGL Account		USSGL Account Attributes					
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Def./Indef. Flag	Auth Type	Borrow. Source	Trans. Partner	Addl. Info
<b>For all Treasury Appropriation Fund Symbols:</b>									
<b>7</b>		<b>Reimbursements Earned and Refunds</b>							
7		4126	Amounts Appropriated from Specific Treasury-Managed Trust Funds TAFS - Receivable	E					
7		4137	Transfers of Contract Authority	E					
7		4166	Allocations of Realized Authority - To Be Transferred from Invested Balances	E					
7		4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E					
7		4251	Reimbursements and Other Income Earned - Receivable	E				E/F	
7		4281	Actual Program Fund Subsidy Receivable - Definite - Current	E					
7		4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent	E					
7		4283	Interest Receivable from Treasury	E					
7		4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	E					
7		4285	Receivable from the Liquidating Fund	E					
7		4286	Receivable from the Financing Fund	E					
7		4287	Other Federal Receivables	E					
<b>8</b>		<b>Unfilled Customer Orders</b>							
8		4221	Unfilled Customer Orders Without Advance	E				E/F	
<b>9</b>		<b>Undelivered Orders and Contracts</b>							
9		4801	Undelivered Orders - Obligations, Unpaid	E					
9		4831	Undelivered Orders - Obligations Transferred, Unpaid	E					
9		4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E					
9		4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E					
<b>10</b>		<b>Accounts Payable and Other Liabilities</b>							
10		4127	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS - Payable	E					
10		4901	Delivered Orders - Obligations, Unpaid	E					
10		4931	Delivered Orders - Obligations Transferred, Unpaid	E					
10		4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E					
10		4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E					
<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>									

FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2002 Reporting

FMS 2108		USSGL Account		USSGL Account Attributes					
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Def./Indef. Flag	Auth Type	Borrow. Source	Trans. Partner	Addl. Info
11		4157	Auth. Made Avail. from Receipt or Approp. Balances Previously Precluded from Obligation	E					
11		4158	Auth. Made Avail. from Offsetting Collections Balances Prev. Precluded from Obligation	E					
11		4394	Receipts Not Available for Obligation Upon Collection	E					
11		4397	Receipts and Appropriations Temporarily Precluded from Obligation	E					
11		4398	Offsetting Collections Temporarily Precluded from Obligation	E					
11		4420	Unapportioned Authority - Pending Rescission	E					
11		4430	Unapportioned Authority - OMB Deferral	E					
11		4450	Unapportioned Authority	E					
11		4510	Apportionments	E					
11		4610	Allotments - Realized Resources	E					
11		4620	Unobligated Funds Not Subject to Apportionment	E					
11		4630	Funds Not Available for Commitment/Obligation	E					
11		4650	Allotments - Expired Authority	E					
11		4700	Commitments	E					

**FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments and Imprest Funds for Fiscal 2002 Reporting**

ADDITIONAL INFORMATION:

- 1/ For an explanation of USSGL attributes, refer to the attachment "Account Attributes Required for FACTS II Reporting of Detailed Financial Information" in Section IV.
- 2/ "Authorization Indicator" (RT7 Indicator) is used for Treasury Appropriation Fund Symbols (TAFS) that have Imprest Funds, Borrowing or Contract Authority, or Investments and include 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

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

- 3/ While Federal agencies may have NonFederal investments, FACTS II will report only Federal investments.
- 4/ Authorization Indicator (RT7 Indicator) 931 can be used only when authorized by Treasury.

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