

FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments and Imprest Funds for Fiscal 2001 Reporting

FMS 2108		SGL Account		SGL Attributes/1					
Column Number	Auth. Ind./2 (RT7 Ind.)	Number	Title	Begin End	Def./Indef. Flag	Auth. Type	Borrow. Source	Trans. Partner	Addl. Info
For all Unexpended Balances:									
1		Treasury Appropriation/Fund Symbol							
2		Treasury Supplied							
3		N/A							
4		4350	Canceled Authority	E					
4		4391	Adjustments to Indefinite No-Year Authority	E	I				
5		1010	Fund Balance With Treasury	E					
For Appropriation/Fund Symbols with Unrealized Discounts:									
6	911	1611	Discount on U.S. Treasury Securities Issued by Public Debt	E				F	2
6	911	1621	Discount on Securities Other Than Public Debt Securities	E				F	2,3
For Appropriation/Fund Symbols with Imprest Funds:									
6	921	1120	Imprest Funds	E					2
6	921	1130	Funds Held by the Public	E					2
For Appropriation/Fund Symbols with Unamortized Discounts or Premiums:									
6	931	1611	Discount on U.S. Treasury Securities Issued by Public Debt	E				F	2,4
6	931	1612	Premium on U.S. Treasury Securities Issued by Public Debt	E				F	2,4
6	931	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt	E				F	2,4
6	931	1621	Discount on Securities Other Than Public Debt Securities	E				F	2,3,4
6	931	1622	Premium on Securities Other Than Public Debt Securities	E				F	2,4
6	931	1623	Amortization of Premium and Discount on Securities Other Than Public Debt Securities	E				F	2,4
For Appropriation/Fund Symbols with Investments in Treasury Securities:									
6	971	1610	Investments in U.S. Treasury Securities Issued by Public Debt	E				F	2
For Appropriation/Fund Symbols with Investments in Agency Securities:									
6	972	1620	Investments in Securities Other Than Public Debt Securities	E				F	2,3

FMS 2108: Yearend Closing Statement - Definite Borrowing Authority for Fiscal 2001 Reporting

FMS 2108		SGL Account		SGL Attributes					
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Def./Indef. Flag	Auth Type	Borrow. Source	Trans. Partner	Addl. Info
1			Treasury Appropriation/Fund Symbol						
2			Treasury Supplied						
For Appropriation/Fund Symbols with Definite Borrowing Authority:									
3	951	4141	Current-Year Borrowing Authority Realized - Definite	E	D	B	T		2
3	962	4141	Current-Year Borrowing Authority Realized - Definite	E	D	B	P		2
3	951	4143	Actual Reductions to Borrowing Authority	E	D	B	T		2
3	962	4143	Actual Reductions to Borrowing Authority	E	D	B	P		2
3	951	4392	Rescissions - Current-Year	E	D	B	T		2
3	962	4392	Rescissions - Current-Year	E	D	B	P		2
3	951	4393	Rescissions - Prior-Year	E	D	B	T		2
3	962	4393	Rescissions - Prior-Year	E	D	B	P		2
4	951	4145	Borrowing Authority Converted to Cash	E	D	B	T		2
4	962	4145	Borrowing Authority Converted to Cash	E	D	B	P		2
5		N/A							
CALC (2 +/- 3 - 4) Also equals:									
6	951	4141	Current-Year Borrowing Authority Realized - Definite	E	D	B	T		2
6	962	4141	Current-Year Borrowing Authority Realized - Definite	E	D	B	P		2
6	951	4143	Actual Reductions to Borrowing Authority	E	D	B	T		2
6	962	4143	Actual Reductions to Borrowing Authority	E	D	B	P		2
6	951	4145	Borrowing Authority Converted to Cash	E	D	B	T		2
6	962	4145	Borrowing Authority Converted to Cash	E	D	B	P		2
6	951	4149	Borrowing Authority Carried Forward	B	D	B	T		2
6	962	4149	Borrowing Authority Carried Forward	B	D	B	P		2
6	951	4392	Rescissions - Current-Year	E	D	B	T		2
6	962	4392	Rescissions - Current-Year	E	D	B	P		2
6	951	4393	Rescissions - Prior-Year	E	D	B	T		2
6	962	4393	Rescissions - Prior-Year	E	D	B	P		2

FMS 2108: Yearend Closing Statement - Indefinite Borrowing Authority for Fiscal 2001 Reporting

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

FMS 2108: Yearend Closing Statement - Definite Contract Authority for Fiscal 2001 Reporting

FMS 2108		SGL Account		SGL Attributes					
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Def./Indef. Flag	Auth Type	Borrow. Source	Trans. Partner	Addl. Info
1			Treasury Appropriation/Fund Symbol						
2			Treasury Supplied						
For Appropriation/Fund Symbols with Definite Contract Authority:									
3	941	4131	Current-Year Contract Authority Realized - Definite	E	D	C			2
4	941	4135	Contract Authority Liquidated	E	D	C			2
5	941	4133	Actual Adjustments to Contract Authority	E	D	C			2
5	941	4392	Rescissions - Current-Year	E	D	C			2
5	941	4393	Rescissions - Prior-Year	E	D	C			2
CALC (2 + 3 - 4 +/- 5) Also equals:									
6	941	4131	Current-Year Contract Authority Realized - Definite	E	D	C			2
6	941	4133	Actual Adjustments to Contract Authority	E	D	C			2
6	941	4135	Contract Authority Liquidated	E	D	C			2
6	941	4139	Contract Authority Carried Forward	B	D	C			2
6	941	4392	Rescissions - Current-Year	E	D	C			2
6	941	4393	Rescissions - Prior-Year	E	D	C			2

FMS 2108: Yearend Closing Statement - Indefinite Contract Authority for Fiscal 2001 Reporting

FMS 2108		SGL Account		SGL Attributes					
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Def./Indef. Flag	Auth Type	Borrow. Source	Trans. Partner	Addl. Info
1			Treasury Appropriation/Fund Symbol						
2			Treasury Supplied						
For Appropriation/Fund Symbols with Indefinite Contract Authority:									
3	941	4132	Current-Year Contract Authority Realized - Indefinite	E	I	C			2
4	941	4135	Contract Authority Liquidated	E	I	C			2
5	941	4133	Actual Adjustments to Contract Authority	E	I	C			2
CALC (2 + 3 - 4 - 5) Also equals:									
6	941	4132	Current-Year Contract Authority Realized - Indefinite	E	I	C			2
6	941	4133	Actual Adjustments to Contract Authority	E	I	C			2
6	941	4135	Contract Authority Liquidated	E	I	C			2
6	941	4139	Contract Authority Carried Forward	B	I	C			2

FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2001 Reporting

FMS 2108		SGL Account		SGL Attributes					
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Def./Indef. Flag	Auth Type	Borrow. Source	Trans. Partner	Addl. Info
For all Treasury Appropriation Fund Symbols:									
7		4166	Treasury-Managed Trust Fund Distributions of Realized Authority - To be Transferred	E				F	
7		4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E		S		F	
7		4251	Reimbursements and Other Income Earned - Receivable	E		S		E	
7		4281	Actual Program Fund Subsidy Receivable - Definite - Current	E		S		F	
7		4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent	E		S		F	
7		4283	Interest Receivable from Treasury	E		S		F	
7		4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	E		S		F	
7		4285	Receivable from the Liquidating Fund	E		S		F	
7		4286	Receivable from the Financing Fund	E		S		F	
7		4287	Other Federal Receivables	E		S		F	
8		4221	Unfilled Customer Orders Without Advance	E		S		E	
9		4801	Unexpended Obligations - Unpaid	E					
9		4831	Unexpended Obligations, Transferred - Unpaid	E					
9		4871	Downward Adjustments of Prior-Year Unpaid Unexpended Obligations	E					
9		4881	Upward Adjustments of Prior-Year Unpaid Unexpended Obligations	E					
10		4901	Expended Authority - Unpaid	E					
10		4931	Expended Authority, Transferred - Unpaid	E					
10		4971	Downward Adjustments of Prior-Year Unpaid Expended Authority	E					
10		4981	Upward Adjustments of Prior-Year Unpaid Expended Authority	E					
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		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		4166	Treasury-Managed Trust Fund Distributions of Realized Authority - To be Transferred	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 2001 Reporting

ADDITIONAL INFORMATION:

- 1/ For an explanation of SGL 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 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 sub-account codes are reported in FMS 2108, Column 6.

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