

SUPPLEMENT

SECTION V

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments, and Imprest Funds for Fiscal 2007 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	Add. 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4			Unobligated and Obligated Balance Withdrawn/Canceled					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				
4		4391	Adjustments to Indefinite No-Year Authority	E				
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	1130	Funds Held by the Public	E				2
For Treasury Appropriation Fund Symbols With Unamortized Discounts or Premiums:								
6	931	1340	Interest Receivable	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
6	931	1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	E				2
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

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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

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USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Definite Borrowing Authority for Fiscal 2007 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	Add. 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		T		2
3	962	4140	Substitution of Borrowing Authority	E		P		2
3	951	4141	Current-Year Borrowing Authority Realized	E		T		2
3	962	4141	Current-Year Borrowing Authority Realized	E		P		2
3	951	4143	Decreases to Indefinite Borrowing Authority	E		T		2
3	962	4143	Decreases to Indefinite Borrowing Authority	E		P		2
3	951	4392	Permanent Reduction - New Budget Authority	E	B	T		2
3	962	4392	Permanent Reduction - New Budget Authority	E	B	P		2
3	962	4393	Permanent Reduction - Prior-Year Balances	E	B	P		2
3	951	4393	Permanent Reduction - Prior-Year Balances	E	B	T		2
4	Borrowings							
4	951	4145	Borrowing Authority Converted to Cash	E		T		2
4	962	4145	Borrowing Authority Converted to Cash	E		P		2
5		N/A						
CALC (2 +/- 3 - 4) Also Equals:								
6	Balance							
6	951	4140	Substitution of Borrowing Authority	E		T		2
6	962	4140	Substitution of Borrowing Authority	E		P		2
6	951	4141	Current-Year Borrowing Authority Realized	E		T		2
6	962	4141	Current-Year Borrowing Authority Realized	E		P		2
6	951	4143	Decreases to Indefinite Borrowing Authority	E		T		2
6	962	4143	Decreases to Indefinite Borrowing Authority	E		P		2
6	951	4145	Borrowing Authority Converted to Cash	E		T		2
6	962	4145	Borrowing Authority Converted to Cash	E		P		2
6	951	4149	Borrowing Authority Carried Forward	B		T		2
6	962	4149	Borrowing Authority Carried Forward	B		P		2
6	951	4392	Permanent Reduction - New Budget Authority	E	B	T		2
6	962	4392	Permanent Reduction - New Budget Authority	E	B	P		2
6	951	4393	Permanent Reduction - Prior-Year Balances	E	B	T		2
6	962	4393	Permanent Reduction - Prior-Year Balances	E	B	P		2

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USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Indefinite Borrowing Authority for Fiscal 2007 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	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		T		2	
3	962	4141	Current-Year Borrowing Authority Realized	E		P		2	
4	Borrowings								
4	951	4145	Borrowing Authority Converted to Cash	E		T		2	
4	962	4145	Borrowing Authority Converted to Cash	E		P		2	
5	Adjustments								
5	951	4140	Substitution of Borrowing Authority	E		T		2	
5	962	4140	Substitution of Borrowing Authority	E		P		2	
5	951	4143	Decreases to Indefinite Borrowing Authority	E		T		2	
5	962	4143	Decreases to Indefinite Borrowing Authority	E		P		2	
5	951	4144	Borrowing Authority Withdrawn	E		T		2	
5	962	4144	Borrowing Authority Withdrawn	E		P		2	
CALC (2 + 3 - 4 - 5) Also Equals:									
6	Balance								
6	951	4140	Substitution of Borrowing Authority	E		T		2	
6	962	4140	Substitution of Borrowing Authority	E		P		2	
6	951	4141	Current-Year Borrowing Authority Realized	E		T		2	
6	962	4141	Current-Year Borrowing Authority Realized	E		P		2	
6	951	4143	Decreases to Indefinite Borrowing Authority	E		T		2	
6	962	4143	Decreases to Indefinite Borrowing Authority	E		P		2	
6	951	4144	Borrowing Authority Withdrawn	E		T		2	
6	962	4144	Borrowing Authority Withdrawn	E		P		2	
6	951	4145	Borrowing Authority Converted to Cash	E		T		2	
6	962	4145	Borrowing Authority Converted to Cash	E		P		2	
6	951	4149	Borrowing Authority Carried Forward	B		T		2	
6	962	4149	Borrowing Authority Carried Forward	B		P		2	

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USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Definite Contract Authority for Fiscal 2007 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	Add. 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				2
4	Appropriations To Liquidate							
4	941	4135	Contract Authority Liquidated	E	P			2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	B				2
5	Writeoffs, Restorations, or Adjustments							
5	941	4133	Decreases to Indefinite Contract Authority	E				2
5	941	4134	Contract Authority Withdrawn	E				2
5	941	4135	Contract Authority Liquidated	E	S			2
5	941	4392	Permanent Reduction - New Budget Authority	E	C			2
5	941	4393	Permanent Reduction - Prior-Year Balances	E	C			2
CALC (2 + 3 - 4 +/- 5) Also Equals:								
6	Balance of Unfunded Contract Authority							
6	941	4131	Current-Year Contract Authority Realized	E				2
6	941	4133	Decreases to Indefinite Contract Authority	E				2
6	941	4134	Contract Authority Withdrawn	E				2
6	941	4135	Contract Authority Liquidated	E				2
6	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				2
6	941	4139	Contract Authority Carried Forward	B				2
6	941	4392	Permanent Reduction - New Budget Authority	E	C			2
6	941	4393	Permanent Reduction - Prior-Year Balances	E	C			2

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USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Indefinite Contract Authority for Fiscal 2007 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	Add. 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				2
4	Appropriations To Liquidate							
4	941	4135	Contract Authority Liquidated	E	P			2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	B				2
5	Writeoffs, Restorations, or Adjustments							
5	941	4132	Substitution of Contract Authority	E	S			2
5	941	4133	Decreases to Indefinite Contract Authority	E				2
5	941	4134	Contract Authority Withdrawn	E				2
5	941	4135	Contract Authority Liquidated	E	S			2
CALC (2 + 3 - 4 -5) Also Equals:								
6	Balance of Unfunded Contract Authority							
6	941	4131	Current-Year Contract Authority Realized	E				2
6	941	4132	Substitution of Contract Authority	E	S			2
6	941	4133	Decreases to Indefinite Contract Authority	E				2
6	941	4134	Contract Authority Withdrawn	E				2
6	941	4135	Contract Authority Liquidated	E				2
6	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				2
6	941	4139	Contract Authority Carried Forward	B				2

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USSGL Crosswalk - FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2007 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	Add. 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		4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation	E				7
7		4126	Amounts Appropriated From Specific Invested TAFS - Receivable	E				
7		4137	Transfers of Contract Authority	E				
7		4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	E				
7		4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E				
7		4171	Nonallocation Transfers of Invested Balances - Receivable	E				
7		4199	Transfer of Expired Expenditure Transfers - Receivable	E				
7		4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E				
7		4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E				
7		4233	Reimbursements and Other Income Earned - Receivable - Transferred	E				
7		4234	Other Federal Receivables - Transferred	E				
7		4251	Reimbursements and Other Income Earned - Receivable	E			F/E	
7		4281	Actual Program Fund Subsidy Receivable	E				
7		4283	Interest Receivable From Treasury	E				
7		4285	Receivable From the Liquidating Fund	E				
7		4286	Receivable From the Financing Fund	E				
7		4287	Other Federal Receivables	E				
8	Unfilled Customer Orders							
8		4221	Unfilled Customer Orders Without Advance	E			F/E	
8		4230	Unfilled Customer Orders Without Advance - Transferred	E			F/E	
9	Undelivered Orders and Contracts							
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				
10	Accounts Payable and Other Liabilities							
10		4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E				
10		4127	Amounts Appropriated From Specific Invested TAFS - Payable	E				
10		4172	Nonallocation Transfers of Invested Balances - Payable	E				

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10		4320	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	E					6
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					

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USSGL Crosswalk - FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2007 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	Add. 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				
11		4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E				
11		4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	E				7
11		4382	Temporary Reduction - New Budget Authority	E				
11		4383	Temporary Reduction - Prior-Year Balances	E				
11		4394	Receipts Unavailable 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		4399	Special and Trust Fund Refunds and Recoveries 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 Exempt From Apportionment	E				
11		4630	Funds Not Available for Commitment/Obligation	E				
11		4650	Allotments - Expired Authority	E				
11		4700	Commitments - Programs Subject to Apportionment	E				
11		4720	Commitments - Programs Exempt From Apportionment	E				

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USSGL Crosswalk - FMS 2108: Yearend Closing Statement for Fiscal 2007 Reporting

ADDITIONAL INFORMATION:

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

FOOTNOTES:

1/ Use USSGL account attribute domains as provided in Section IV, page 4.

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

4/ Authorization Indicator (RT7 Indicator) 931 can be used only when authorized by Treasury.

5/ For use with Office of Management and Budget 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 4123 and 4357 are recorded in a canceling year, they will not crosswalk to the FMS 2108.

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