

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.
<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4			Unobligated and Obligated Balance Withdrawn/Canceled					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 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
<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	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
<b>For Treasury Appropriation Fund Symbols With Investments in Treasury Securities:</b>								
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
<b>For Treasury Appropriation Fund Symbols With Investments in Agency Securities:</b>								
6	972	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	E			F	2,3
<b>For Treasury Appropriation Funds Symbols With Investments in NonFederal Securities: NATIONAL RAILROAD RETIREMENT INVESTMENT TRUST FUND ONLY</b>								
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

SUPPLEMENT

SECTION V

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.
<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	4140	Substitution of Borrowing Authority		E				2
3	962	4140	Substitution of Borrowing Authority		E				2
3	951	4141	Current-Year Borrowing Authority Realized		E				2
3	962	4141	Current-Year Borrowing Authority Realized		E				2
3	951	4143	Decreases to Indefinite Borrowing Authority		E				2
3	962	4143	Decreases to Indefinite Borrowing Authority		E				2
3	951	4392	Permanent Reduction - New Budget Authority		E				2
3	962	4392	Permanent Reduction - New Budget Authority		E				2
3	951	4393	Permanent Reduction - Prior-Year Balances		E				2
3	962	4393	Permanent Reduction - Prior-Year Balances		E				2
<b>4</b>	<b>Borrowings</b>								
4	951	4145	Borrowing Authority Converted to Cash		E				2
4	962	4145	Borrowing Authority Converted to Cash		E				2
<b>5</b>		N/A							
<b>CALC (2 +/- 3 - 4) Also Equals:</b>									
<b>6</b>	<b>Balance</b>								
6	951	4140	Substitution of Borrowing Authority		E				2
6	962	4140	Substitution of Borrowing Authority		E				2
6	951	4141	Current-Year Borrowing Authority Realized		E				2
6	962	4141	Current-Year Borrowing Authority Realized		E				2
6	951	4143	Decreases to Indefinite Borrowing Authority		E				2
6	962	4143	Decreases to Indefinite Borrowing Authority		E				2
6	951	4145	Borrowing Authority Converted to Cash		E				2
6	962	4145	Borrowing Authority Converted to Cash		E				2
6	951	4149	Borrowing Authority Carried Forward		B				2
6	962	4149	Borrowing Authority Carried Forward		B				2
6	951	4392	Permanent Reduction - New Budget Authority		E				2
6	962	4392	Permanent Reduction - New Budget Authority		E				2
6	951	4393	Permanent Reduction - Prior-Year Balances		E				2
6	962	4393	Permanent Reduction - Prior-Year Balances		E				2

SUPPLEMENT

SECTION V

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	Add. 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</b>								
3	951	4141	Current-Year Borrowing Authority Realized	E				2	
3	962	4141	Current-Year Borrowing Authority Realized	E				2	
<b>4</b>	<b>Borrowings</b>								
4	951	4145	Borrowing Authority Converted to Cash	E				2	
4	962	4145	Borrowing Authority Converted to Cash	E				2	
<b>5</b>	<b>Adjustments</b>								
5	951	4140	Substitution of Borrowing Authority	E				2	
5	962	4140	Substitution of Borrowing Authority	E				2	
5	951	4143	Decreases to Indefinite Borrowing Authority	E				2	
5	962	4143	Decreases to Indefinite Borrowing Authority	E				2	
5	951	4144	Borrowing Authority Withdrawn	E				2	
5	962	4144	Borrowing Authority Withdrawn	E				2	
<b>CALC (2 + 3 - 4 - 5) Also Equals:</b>									
<b>6</b>	<b>Balance</b>								
6	951	4140	Substitution of Borrowing Authority	E				2	
6	962	4140	Substitution of Borrowing Authority	E				2	
6	951	4141	Current-Year Borrowing Authority Realized	E				2	
6	962	4141	Current-Year Borrowing Authority Realized	E				2	
6	951	4143	Decreases to Indefinite Borrowing Authority	E				2	
6	962	4143	Decreases to Indefinite Borrowing Authority	E				2	
6	951	4144	Borrowing Authority Withdrawn	E				2	
6	962	4144	Borrowing Authority Withdrawn	E				2	
6	951	4145	Borrowing Authority Converted to Cash	E				2	
6	962	4145	Borrowing Authority Converted to Cash	E				2	
6	951	4149	Borrowing Authority Carried Forward	B				2	
6	962	4149	Borrowing Authority Carried Forward	B				2	

SUPPLEMENT

SECTION V

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.
<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	E				2
<b>4</b>	<b>Appropriations To Liquidate</b>							
4	941	4135	Contract Authority Liquidated	E				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
<b>5</b>	<b>Writeoffs, Restorations, or Adjustments</b>							
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				2
5	941	4392	Permanent Reduction - New Budget Authority	E				2
5	941	4393	Permanent Reduction - Prior-Year Balances	E				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	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				2
6	941	4393	Permanent Reduction - Prior-Year Balances	E				2

## SUPPLEMENT

## SECTION V

## 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	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	E				2	
<b>4</b>	<b>Appropriations To Liquidate</b>								
4	941	4135	Contract Authority Liquidated	E				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	
<b>5</b>	<b>Writeoffs, Restorations, or Adjustments</b>								
5	941	4132	Substitution of Contract Authority	E				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				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	E				2	
6	941	4132	Substitution of Contract Authority	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	

SUPPLEMENT

SECTION V

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.
<b>For all Treasury appropriation Fund Symbols:</b>								
<b>7</b>	<b>Reimbursements Earned and Refunds</b>							
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/Cancellator	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 Reductior	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 - Transferrec	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				
<b>8</b>	<b>Unfilled Customer Orders</b>							
8		4221	Unfilled Customer Orders Without Advance	E			F/E	
8		4230	Unfilled Customer Orders Without Advance - Transferred	E			F/E	
<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, Unpaic	E				
<b>10</b>	<b>Accounts Payable and Other Liabilities</b>							
10		4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellator	E				
10		4127	Amounts Appropriated From Specific Invested TAFS - Payable	E				
10		4172	Nonallocation Transfers of Invested Balances - Payable	E				
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, Unpaic	E				

SUPPLEMENT

SECTION V

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.
<b>CALC (5 + 6 + 7 + 8 - 9 -10) for Unexpended Balances; (6 - 9 - 10) for Definite Borrowing and Contract Authority; and Zero for Indefinite</b>								
<b>11</b>		<b>Unobligated Balance</b>						
11		4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligator	E				
11		4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligator	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 Obligator	E				
11		4398	Offsetting Collections Temporarily Precluded From Obligation	E				
11		4399	Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligator	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				

## SUPPLEMENT

## SECTION V

## 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.