

SUPPLEMENT

Section V

USSGL Crosswalk - FMS 2108: Yearend Closing Statement

Column No	USSGL Acct.	USSGL Account Title	Begin/End	Auth Type Code	Borrow Source	Fed/NonFed	PY Adj	Trans. Code	Borrowing Authority From the	Borrowing Authority From the Treasury	Contract Authority	Business Line	Addl. Info.
1 Treasury Appropriation Fund Symbol													
2 Preclosing Unexpended Balance													
2	101000	Fund Balance With Treasury	E			G		X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
2	112000	Imprest Funds	E			N		X/K/N	D/I/M/N	D/I/M/N	D/I/M/N	FHOT	3/4
2	112500	U.S. Debit Card Funds	E			N		X/K/N	D/I/M/N	D/I/M/N	D/I/M/N	FHOT	3/4
2	113000	Funds Held by the Public	E			N		X/K/N	D/I/M/N	D/I/M/N	D/I/M/N	FHOT	3/4
2	119300	International Monetary Fund Assets - Reserve Position	E			N		X/K/N	D/I/M/N	D/I/M/N	D/I/M/N	RESPOS	3/4
2	119400	Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights	E			N		X/K/N	D/I/M/N	D/I/M/N	D/I/M/N	HOLDSDR	3/4
2	120500	Foreign Currency Denominated Equivalent Assets	E			N		N	D/I/M/N	D/I/M/N	D/I/M/N	FHOT	3/4
2	120900	Uninvested Foreign Currency	E			N		N	D/I/M/N	D/I/M/N	D/I/M/N	FHOT	3/4
2	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E			F		X/K/N	D/I/M/N	D/I/M/N	D/I/M/N	INVUSTREASSEC	3/4
2	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E			F		X/K/N	D/I/M/N	D/I/M/N	D/I/M/N	UNRLDISC	3/4
2	161800	Market Adjustment - Investments	E			E		X/K/N	D/I/M/N	D/I/M/N	D/I/M/N	INVNONFEDSEC	3/4
2	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities	E			F		X/K/N	D/I/M/N	D/I/M/N	D/I/M/N	INVAGNCYSEC	3/4
2	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities	E			E		X/K/N	D/I/M/N	D/I/M/N	D/I/M/N	INVNONFEDSEC	3/4
2	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities	E			F		X/K/N	D/I/M/N	D/I/M/N	D/I/M/N	UNRLDISC	3/4
2	163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service	E			F		X/K/N	D/I/M/N	D/I/M/N	D/I/M/N	INVUSTREASSEC	3/4
2	163100	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service	E			F		X/K/N	D/I/M/N	D/I/M/N	D/I/M/N	ANAMTDISCPREM	3/4
2	163300	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service	E			F		X/K/N	D/I/M/N	D/I/M/N	D/I/M/N	ANAMTDISCPREM	3/4
2	167000	Foreign Investments	E			N		N	D/I/M/N	D/I/M/N	D/I/M/N	INVNONFEDSEC	3/4
2	167100	Discount on Foreign Investments	E			N		N	D/I/M/N	D/I/M/N	D/I/M/N	INVNONFEDSEC	3/4
2	167200	Premium on Foreign Investments	E			N		N	D/I/M/N	D/I/M/N	D/I/M/N	INVNONFEDSEC	3/4
2	167900	Foreign Exchange Rate Revalue Adjustments - Investments	E			N		N	D/I/M/N	D/I/M/N	D/I/M/N	INVNONFEDSEC	3/4
2	413600	Contract Authority To Be Liquidated by Trust Funds	B				X	X/K/N	D/I/M/N	D/I/M/N	D/I/M	CA	3/4
2	413900	Contract Authority Carried Forward	B					X/K/N	D/I/M/N	D/I/M/N	D/I/M	CA	3/4
2	414900	Borrowing Authority Carried Forward	B			F/T		X/K/N	D/I/M/N	D/I/M	D/I/M/N	BAT	3/4
2	414900	Borrowing Authority Carried Forward	B			P		X/K/N	D/I/M	D/I/M/N	D/I/M/N	BAP	3/4
3 Borrowing and Contract Authority: New Authority and Rescissions													
3	413100	Current-Year Contract Authority Realized	E				P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M	CA	3/4
3	413700	Transfers of Contract Authority - Allocation	E			F	B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M	CA	3/4
3	414000	Substitution of Borrowing Authority	E		P/S	F/T	B/X	X/K/N	N	D/M	N	BAT	1/4
3	414000	Substitution of Borrowing Authority	E		P/S	P	B/X	X/K/N	D/M	N	N	BAP	1/4
3	414100	Current-Year Borrowing Authority Realized	E			F/T	P/X	X/K/N	D/I/M/N	D/I/M	D/I/M/N	BAT	3/4
3	414100	Current-Year Borrowing Authority Realized	E			P	P/X	X/K/N	D/I/M	D/I/M/N	D/I/M/N	BAP	3/4
3	415300	Transfers of Contract Authority - Nonallocation	E			F	B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M	CA	3/4
3	438200	Temporary Reduction - New Budget Authority	E	B		F/T	P/X	X/K/N	N	D/M	N	BAT	1/4
3	438200	Temporary Reduction - New Budget Authority	E	B		P	P/X	X/K/N	D/M	N	N	BAP	1/4
3	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	B		F/T	P/X	X/K/N	N	D/M	N	BAT	1/4
3	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	B		P	P/X	X/K/N	D/M	N	N	BAP	1/4

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Column No	USSGL Acct.	USSGL Account Title	Begin/End	Auth Type Code	Borrow Source	Fed/NonFed	PY Adj	Trans. Code	Borrowing Authority From the	Borrowing Authority From the Treasury	Contract Authority	Business Line	Addl. Info.
3	439200	Permanent Reduction - New Budget Authority	E	B	F/T		B/X	X/K/N	N	D/M	N	BAT	1/4
3	439200	Permanent Reduction - New Budget Authority	E	B	P		B/X	X/K/N	D/M	N	N	BAP	1/4
3	439300	Permanent Reduction - Prior-Year Balances	E	B	F/T		B/X	X/K/N	N	D/M	N	BAT	1/4
3	439300	Permanent Reduction - Prior-Year Balances	E	B	P		B/X	X/K/N	D/M	N	N	BAP	1/4
4 Appropriations to Liquidate Contract Authority and Borrowings													
4	413500	Contract Authority Liquidated	E	P			B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M	CA	3/4
4	413600	Contract Authority To Be Liquidated by Trust Funds	E				X	X/K/N	D/I/M/N	D/I/M/N	D/I/M	CA	3/4
4	413600	Contract Authority To Be Liquidated by Trust Funds	B				X	X/K/N	D/I/M/N	D/I/M/N	D/I/M	CA	3/4
4	413600	Contract Authority To Be Liquidated by Trust Funds	E				P	X/K/N	D/I/M/N	D/I/M/N	D/I/M	CA	3/4
4	414500	Borrowing Authority Converted to Cash	E		F/T		B/X	X/K/N	D/I/M/N	D/I/M	D/I/M/N	BAT	3/4
4	414500	Borrowing Authority Converted to Cash	E		P		B/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N	BAP	3/4
4	415400	Appropriation To Liquidate Contract Authority - Nonallocation - Transferred	E				B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M	CA	3/4
4	415500	Appropriation To Liquidate Contract Authority - Allocation - Transferred	E				B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M	CA	3/4
5 Borrowing and Contract Authority Adjustments													
5	413200	Substitution of Contract Authority	E	S			P/X	X/K/N	D/I/M/N	D/I/M/N	I/M	CA	2/4
5	413300	Decreases to Indefinite Contract Authority	E				P/X	X/K/N	I/M/N	I/M/N	I/M	CA	2/4
5	413400	Contract Authority Withdrawn	E				P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M	CA	3/4
5	413500	Contract Authority Liquidated	E	S			P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M	CA	3/4
5	414000	Substitution of Borrowing Authority	E	P/S	F/T		B/P/X	X/K/N	N	I/M	N	BAT	2/4
5	414000	Substitution of Borrowing Authority	E	P/S	P		B/P/X	X/K/N	I/M	N	N	BAP	2/4
5	414300	Current-Year Decreases to Indefinite Borrowing Authority Realized	E		F/T		P/X	X/K/N	N	I/M	N	BAT	2/4
5	414300	Current-Year Decreases to Indefinite Borrowing Authority Realized	E		P		P/X	X/K/N	I/M	N	N	BAP	2/4
5	414400	Borrowing Authority Withdrawn	E		F/T		P/X	X/K/N	N	I/M	N	BAT	2/4
5	414400	Borrowing Authority Withdrawn	E		P		P/X	X/K/N	I/M	N	N	BAP	2/4
5	438200	Temporary Reduction - New Budget Authority	E	B	F/T		P/X	X/K/N	N	I/M	N	BAT	2/4
5	438200	Temporary Reduction - New Budget Authority	E	B	P		P/X	X/K/N	I/M	N	N	BAP	2/4
5	438200	Temporary Reduction - New Budget Authority	E	C			P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M	CA	3/4
5	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	B	F/T		P/X	X/K/N	N	I/M	N	BAT	2/4
5	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	B	P		P/X	X/K/N	I/M	N	N	BAP	2/4
5	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	C			P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M	CA	3/4
5	439200	Permanent Reduction - New Budget Authority	E	B	F/T		B/P/X	X/K/N	N	I/M	N	BAT	2/4
5	439200	Permanent Reduction - New Budget Authority	E	B	P		B/P/X	X/K/N	I/M	N	N	BAP	2/4
5	439200	Permanent Reduction - New Budget Authority	E	C			B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M	CA	3/4
5	439300	Permanent Reduction - Prior-Year Balances	E	B	F/T		B/X	X/K/N	N	I/M	N	BAT	2/4
5	439300	Permanent Reduction - Prior-Year Balances	E	B	P		B/X	X/K/N	I/M	N	N	BAP	2/4
5	439300	Permanent Reduction - Prior-Year Balances	E	C			B/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M	CA	3/4
6 Postclosing Unexpended Balance (calc 2 + 3 - 4 - 5)													
7 Reimbursements Earned and Refunds													
7	408100	Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred	E	B/C/D/P/R/S				X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
7	408200	Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred	E	B/C/D/P/R/S				X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4

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7	408300	Transfers - Current-Year Authority - Receivable - Transferred	E	B/C/D/P/R/S				X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
7	412100	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	E	P/S			B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
7	412300	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E	B/P/S			B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
7	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	E	B/P			B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
7	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances	E			F	B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
7	416800	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E			F	B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
7	417100	Nonallocation Transfers of Invested Balances - Receivable	E				B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
7	419900	Transfer of Expired Expenditure Transfers - Receivable	E			F	P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
7	422500	Expenditure Transfers from Trust Funds - Receivable	E				B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
7	423200	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E			F	B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
7	423300	Reimbursements and Other Income Earned - Receivable - Transferred	E			E/F	B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
7	423400	Other Federal Receivables - Transferred	E			F	B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
7	425100	Reimbursements and Other Income Earned - Receivable	E			E/F	B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
7	428300	Interest Receivable From Treasury	E				B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
7	428500	Receivable From the Liquidating Fund	E				B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
7	428600	Receivable From the Financing Fund	E				B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
7	428700	Other Federal Receivables	E				B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
8 Unfiled Customer Orders													
8	422100	Unfiled Customer Orders Without Advance	E			E/F	B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
8	423000	Unfiled Customer Orders Without Advance - Transferred	E			E/F	B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
9 Undelivered Orders and Contracts													
9	480100	Undelivered Orders - Obligations, Unpaid	E				B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
9	483100	Undelivered Orders - Obligations Transferred, Unpaid	E			F	B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
9	487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E				B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
9	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E				B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
10 Accounts Payable and Other Liabilities													
10	412400	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E				B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
10	412700	Amounts Appropriated From Specific Invested TAFS - Payable	E				B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
10	417200	Nonallocation Transfers of Invested Balances - Payable	E				B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
10	432000	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	E				P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
10	490100	Delivered Orders - Obligations, Unpaid	E				B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4

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Column No	USSGL Acct.	USSGL Account Title	Begin/End	Auth Type Code	Borrow Source	Fed/NonFed	PY Adj	Trans. Code	Borrowing Authority From the	Borrowing Authority From the Treasury	Contract Authority	Business Line	Addl. Info.
10	493100	Delivered Orders - Obligations Transferred, Unpaid	E			F	B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
10	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E				B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
10	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E				B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
11 Unobligated Balance													
11	415700	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	E	C/P			P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
11	415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E				P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
11	435700	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	E				P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
11	438200	Temporary Reduction - New Budget Authority	E	D/P/S			P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
11	438300	Temporary Reduction - Prior-Year Balances	E	D/P/S			P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
11	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	P/S			P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
11	439400	Receipts Unavailable for Obligation Upon Collection	E				B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
11	439600	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection	E				B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
11	439700	Receipts and Appropriations Temporarily Precluded From Obligation	E	C/P			B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
11	439800	Offsetting Collections Temporarily Precluded From Obligation	E	S			B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
11	439900	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation	E				B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
11	442000	Unapportioned Authority - Pending Rescission	E					X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
11	443000	Unapportioned Authority - OMB Deferral	E					X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
11	445000	Unapportioned Authority	E				B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
11	451000	Apportionments	E					X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
11	461000	Allotments - Realized Resources	E					X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
11	462000	Unobligated Funds Exempt From Apportionment	E				B/P/X	X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
11	463000	Funds Not Available for Commitment/Obligation	E					X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
11	465000	Allotments - Expired Authority	E				B/P/X	K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
11	470000	Commitments - Programs Subject to Apportionment	E					X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4
11	472000	Commitments - Programs Exempt From Apportionment	E					X/K/N	D/I/M/N	D/I/M/N	D/I/M/N		3/4

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Footnotes and Additional Information

Footnotes:

1. To indicate that only "Definite Authority" should be reported under Column 3 of the 2108 for that specific USSGL account and Authority Type Code attribute combination.

2. To indicate that only "Indefinite Authority" should be reported under the 2108 Column 5 for that specific USSGL account and Authority Type Code combination.

3. To indicate that either "Definite or Indefinite Authority" could be reported under Columns 3, 4, and 5 of the 2108 for those specific USSGL accounts and Authority Type Code attribute combination.

4. To indicate a TAS with a Mixed Authority of Definite and Indefinite can crosswalk to that column on the 2108. Thus the reporting rules may be followed as instructed in footnotes 1, 2, and 3.

Additional Information:

D = Definite Authority

I = Indefinite Authority

M = Mixed Authority

N = Null