

SUPPLEMENT

-DRAFT-

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	Trans. Code	PY Adj	Business Line
1		Treasury Appropriation Fund Symbol							
2		Preclosing Unexpended Balance							
2	101000	Fund Balance With Treasury	E			G	X/K/N		
2	112000	Imprest Funds	E			N	X/K/N		FHOT
2	112500	U.S. Debit Card Funds	E			N	X/K/N		FHOT
2	113000	Funds Held by the Public	E			N	X/K/N		FHOT
2	119000	Other Cash	E			N	X/N		RESPOS
2	119300	International Monetary Fund Assets - Reserve Position	E			N	X/K/N		RESPOS
2	119400	Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights	E			N	X/K/N		HOLDSDR
2	119500	Other Monetary Assets	E			N	X/K/N		RESPOS
2	120500	Foreign Currency Denominated Equivalent Assets	E			N	N		FHOT
2	120900	Uninvested Foreign Currency	E			N	N		FHOT
2	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	E			F	X/K/N		INVUSTREASS EC
2	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E			F	X/K/N		UNRLDISC
2	161800	Market Adjustment - Investments	E			E	X/K/N		INVNONFEDSE C
2	162000	Investments in Securities Other Than the Bureau of the Public Debt Securities	E			F	X/K/N		INVAGNCYSEC
2	162000	Investments in Securities Other Than the Bureau of the Public Debt Securities	E			E	X/K/N		INVNONFEDSE C
2	162100	Discount on Securities Other Than the Bureau of the Public Debt Securities	E			F/N	X/K/N		UNRLDISC
2	163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E			F	X/K/N		INVUSTREASS EC
2	163100	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E			F	X/K/N		ANAMTDISCPR EM
2	163300	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E			F	X/K/N		ANAMTDISCPR EM
2	167000	Foreign Investments	E			N	N		INVNONFEDSE C
2	167100	Discount on Foreign Investments	E			N	N		INVNONFEDSE C
2	167200	Premium on Foreign Investments	E			N	N		INVNONFEDSE C
2	167900	Foreign Exchange Rate Revalue Adjustments - Investments	E			N	N		INVNONFEDSE C
2	413900	Contract Authority Carried Forward	B				X/K/N		CA
2	414900	Borrowing Authority Carried Forward	B		P		X/K/N		BAP
2	414900	Borrowing Authority Carried Forward	B		F/T		X/K/N		BAT
3		Borrowing and Contract Authority: New Authority and Rescissions							
3	413100	Current-Year Contract Authority Realized	E				X/K/N	P/X	CA
3	414000	Substitution of Borrowing Authority	E	P/S	F/T		X/K/N	B/X	BAT
3	414000	Substitution of Borrowing Authority	E	P/S	P		X/K/N	B/X	BAP
3	414100	Current-Year Borrowing Authority Realized	E		F/T		X/K/N	P/X	BAT
3	414100	Current-Year Borrowing Authority Realized	E		P		X/K/N	P/X	BAP

-DRAFT-

SUPPLEMENT

-DRAFT-

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	Trans. Code	PY Adj	Business Line
3	439200	Permanent Reduction - New Budget Authority	E	B	P		X/K/N	B/X	BAP
3	439200	Permanent Reduction - New Budget Authority	E	B	F/T		X/K/N	B/X	BAT
3	439300	Permanent Reduction - Prior-Year Balances	E	B	F/T		X/K/N	B/X	BAT
3	439300	Permanent Reduction - Prior-Year Balances	E	B	P		X/K/N	B/X	BAP
4 Appropriations to Liquidate Contract Authority and Borrowings									
4	413500	Contract Authority Liquidated	E	P			X/K/N	B/P/X	CA
4	413600	Contract Authority To Be Liquidated by Trust Funds	E				X/K/N	P/X	CA
4	413600	Contract Authority To Be Liquidated by Trust Funds	B				X/K/N	P/X	CA
4	414500	Borrowing Authority Converted to Cash	E		F/T		X/K/N	B/X	BAT
4	414500	Borrowing Authority Converted to Cash	E		P		X/K/N	B/X	BAP
5 Borrowing and Contract Authority Adjustments									
5	413200	Substitution of Contract Authority	E	S			N	P/X	CA
5	413300	Decreases to Indefinite Contract Authority	E				X/K/N	P/X	CA
5	413400	Contract Authority Withdrawn	E				X/K/N	P/X	CA
5	413500	Contract Authority Liquidated	E	S			X/K/N	P/X	CA
5	414000	Substitution of Borrowing Authority	E	P/S	F/T		X/K/N	B/P/X	BAT
5	414000	Substitution of Borrowing Authority	E	P/S	P		X/K/N	B/P/X	BAP
5	414300	Current-Year Decreases to Indefinite Borrowing Authority Realized	E		F/T		X/K/N	P/X	BAT
5	414300	Current-Year Decreases to Indefinite Borrowing Authority Realized	E		P		X/K/N	P/X	BAP
5	414400	Borrowing Authority Withdrawn	E		F/T		X/K/N	P/X	BAT
5	414400	Borrowing Authority Withdrawn	E		P		X/K/N	P/X	BAP
5	439200	Permanent Reduction - New Budget Authority	E	C	F/T		X/K/N	B/X	CA
5	439300	Permanent Reduction - Prior-Year Balances	E	C	F/T		X/K/N	B/X	CA
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		
7	408200	Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred	E	B/C/D/P/R/S			X/K/N		
7	408300	Transfers - Current-Year Authority - Receivable - Transferred	E	B/C/D/P/R/S			X/K/N		
7	412100	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	E	P/S			X/K/N	B/P/X	
7	412300	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E	P/S			X/K/N	B/P/X	
7	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	E	B/P			X/K/N	B/P/X	
7	413700	Transfers of Contract Authority - Allocation	E			F	X/K/N	B/P/X	
7	415300	Transfers of Contract Authority - Nonallocation	E			F	N	B/P/X	
7	415400	Appropriation To Liquidate Contract Authority - Nonallocation - Transferred	E				N	B/P/X	
7	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances	E			F	N	B/P/X	
7	416800	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E			F	X/K/N	B/P/X	

USSGL Crosswalk - FMS 2108: Yearend Closing Statement

Column No	USSGL Acct.	USSGL Account Title	Begin/End	Auth Type Code	Borrow Source	Fed/NonFed	Trans. Code	PY Adj	Business Line
7	417100	Nonallocation Transfers of Invested Balances - Receivable	E				X/K/N	B/P/X	

SUPPLEMENT

-DRAFT-

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	Trans. Code	PY Adj	Business Line
7	419900	Transfer of Expired Expenditure Transfers - Receivable	E			F	X/K/N	P/X	
7	422500	Expenditure Transfers from Trust Funds - Receivable	E				X/K/N	B/P/X	
7	423200	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E			F	X/K/N	B/P/X	
7	423300	Reimbursements and Other Income Earned - Receivable - Transferred	E			E/F	X/K/N	B/P/X	
7	423400	Other Federal Receivables - Transferred	E			F	X/K/N	B/P/X	
7	425100	Reimbursements and Other Income Earned - Receivable	E			E/F	X/K/N	B/P/X	
7	428300	Interest Receivable From Treasury	E				X/K/N	B/P/X	
7	428500	Receivable From the Liquidating Fund	E				X/K/N	B/P/X	
7	428600	Receivable From the Financing Fund	E				X/K/N	B/P/X	
7	428700	Other Federal Receivables	E				X/K/N	B/P/X	
8 Unfilled Customer Orders									
8	422100	Unfilled Customer Orders Without Advance	E			E/F	X/K/N	B/P/X	
8	423000	Unfilled Customer Orders Without Advance - Transferred	E			E/F	X/K/N	B/P/X	
9 Undelivered Orders and Contracts									
9	480100	Undelivered Orders - Obligations, Unpaid	E				X/K/N	B/P/X	
9	483100	Undelivered Orders - Obligations Transferred, Unpaid	E			F	X/K/N	B/P/X	
9	487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E				X/K/N	B/P/X	
9	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E				X/K/N	B/P/X	
10 Accounts Payable and Other Liabilities									
10	412400	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E				X/K/N	B/P/X	
10	412700	Amounts Appropriated From Specific Invested TAFS - Payable	E				X/K/N	B/P/X	
10	417200	Nonallocation Transfers of Invested Balances - Payable	E				X/K/N	B/P/X	
10	432000	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	E				X/K/N	P/X	
10	490100	Delivered Orders - Obligations, Unpaid	E				X/K/N	B/P/X	
10	493100	Delivered Orders - Obligations Transferred, Unpaid	E			F	X/K/N	B/P/X	
10	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E				X/K/N	B/P/X	
10	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E				X/K/N	B/P/X	
11 Unobligated Balance									
11	415700	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	E	P			X/K/N	P/X	
11	415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E				X/K/N	P/X	
11	435700	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	E				X/N	P/X	
11	438200	Temporary Reduction - New Budget Authority	E	D/P/S			X/K/N	P/X	

-DRAFT-

SUPPLEMENT

-DRAFT-

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	Trans. Code	PY Adj	Business Line
11	438300	Temporary Reduction - Prior-Year Balances	E	D/P/S			X/K/N	P/X	
11	439400	Receipts Unavailable for Obligation Upon Collection	E				N	B/P/X	
11	439600	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection	E				X/K/N	B/P/X	
11	439700	Receipts and Appropriations Temporarily Precluded From Obligation	E	C/P			X/K/N	B/P/X	
11	439800	Offsetting Collections Temporarily Precluded From Obligation	E	S			X/K/N	B/P/X	
11	439900	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation	E				X/K/N	B/P/X	
11	442000	Unapportioned Authority - Pending Rescission	E				X/K/N		
11	443000	Unapportioned Authority - OMB Deferral	E				X/K/N		
11	445000	Unapportioned Authority	E				X/K/N	B/P/X	
11	451000	Apportionments	E				X/K/N		
11	461000	Allotments - Realized Resources	E				X/K/N		
11	462000	Unobligated Funds Exempt From Apportionment	E				X/K/N	B/P/X	
11	463000	Funds Not Available for Commitment/Obligation	E				X/K/N		
11	465000	Allotments - Expired Authority	E				X/K/N	B/P/X	
11	470000	Commitments - Programs Subject to Apportionment	E				X/K/N		
11	472000	Commitments - Programs Exempt From Apportionment	E				X/K/N		
<p>Bulletin No. 2013-06 V March 2013</p>									

-DRAFT-