

U.S. Government Standard General Ledger
Summary of Changes
(Cumulative - June through October 2005)

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>TFM Effective</u>	<u>Reporting FY</u>	<u>Financial Statement or Report</u>
I	<i>USSGL Chart of Accounts:</i>				
I	None		T/L S2 06-01	2005	CoA
	<u>USSGL Account</u>				
I	USSGL 1090	Added (early implementation)	T/L S2 06-01	2006	CoA
I	USSGL 3108	Revised title	T/L S2 06-01	2006	CoA
I	USSGL 3109	Revised title	T/L S2 06-01	2006	CoA
I	USSGL 5708	Revised title	T/L S2 06-01	2006	CoA
I	USSGL 5709	Revised title	T/L S2 06-01	2006	CoA
I	USSGL 7400	Revised title	T/L S2 06-01	2006	CoA
I	USSGL 7401	Revised title	T/L S2 06-01	2006	CoA
II	<i>USSGL Accounts and Definitions:</i>				
II	None		T/L S2 06-01	2005	Def
	<u>USSGL Account</u>				
II	USSGL 1090	Added (early implementation)	T/L S2 06-01	2006	Def
II	USSGL 3108	Revised title and definition	T/L S2 06-01	2006	Def
II	USSGL 3109	Revised title and definition	T/L S2 06-01	2006	Def
II	USSGL 4126	Revised definition	T/L S2 06-01	2006	Def
II	USSGL 4127	Revised definition	T/L S2 06-01	2006	Def
II	USSGL 4128	Revised definition	T/L S2 06-01	2006	Def
II	USSGL 4129	Revised definition	T/L S2 06-01	2006	Def
II	USSGL 5708	Revised title and definition	T/L S2 06-01	2006	Def
II	USSGL 5709	Revised title and definition	T/L S2 06-01	2006	Def
II	USSGL 7400	Revised title and definition	T/L S2 06-01	2006	Def
II	USSGL 7401	Revised title and definition	T/L S2 06-01	2006	Def
III	<i>USSGL Account Transactions:</i>				
III	None		T/L S2 06-01	2005	TC
III	"Transaction continued"...	Deleted all references at bottom of pages	T/L S2 06-01	2006	TC
	<u>Transaction</u>				
III	TC A105	Deleted	T/L S2 06-01	2006	TC
III	TC A143	Revised comment	T/L S2 06-01	2006	TC
III	TC A175	Revised description and comment; deleted dr USSGL 4136 and cr USSGL 4126	T/L S2 06-01	2006	TC
III	TC A182	Deleted dr USSGL 7290 and cr USSGLs 1399, 2180; revised comment	T/L S2 06-01	2006	TC
III	TC A182a	Added	T/L S2 06-01	2006	TC
III	TC A196	Revised to TC A195	T/L S2 06-01	2006	TC
III	TC A196	Added	T/L S2 06-01	2006	TC
III	TC A197	Added	T/L S2 06-01	2006	TC
III	TC A198	Added	T/L S2 06-01	2006	TC

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III	<i>USSGL Account Transactions (continued):</i>				
	<u>Transaction</u>				
III	TC A199	Added	T/L S2 06-01	2006	TC
III	TC A218	Deleted dr USSGLs 4168, 5755 and cr USSGLs 1330, 4166; revised description, comment	T/L S2 06-01	2006	TC
III	TC A220	Added	T/L S2 06-01	2006	TC
III	TC A269	Deleted dr USSGLs 4450, 4620 and cr USSGLs 4382, 4383; revised description, comment	T/L S2 06-01	2006	TC
III	TC B105	Revised description, comment, proprietary entry display	T/L S2 06-01	2006	TC
III	TC B123	Revised description	T/L S2 06-01	2006	TC
III	TC B125	Revised description	T/L S2 06-01	2006	TC
III	TC B127	Revised description	T/L S2 06-01	2006	TC
III	TC B134	Revised comment	T/L S2 06-01	2006	TC
III	TC C106	Deleted dr USSGL 4510 and cr USSGL 4610; revised comment	T/L S2 06-01	2006	TC
III	TC C136	Revised comment; deleted dr USSGL 6790 and cr USSGL 6100	T/L S2 06-01	2006	TC
III	TC C138	Revised comment; deleted dr USSGL 6790 and cr USSGL 6100	T/L S2 06-01	2006	TC
III	TC C139	Revised comment; added transaction origin; deleted dr USSGL 6790 and cr USSGL 6100	T/L S2 06-01	2006	TC
III	TC C141	Revised from TC-A142; revised comment; deleted dr USSGL 5990 and cr USSGL 2980	T/L S2 06-01	2006	TC
III	TC C142	Revised - moved to TC-C141; Added new TC-C142	T/L S2 06-01	2006	TC
III	TC C143	Revised comment; deleted dr USSGLs 5801, 5990 and cr USSGLs 5800, 5991	T/L S2 06-01	2006	TC
III	TC C166	Revised comment	T/L S2 06-01	2006	TC
III	TC C168	Deleted - moved to TC-D374	T/L S2 06-01	2006	TC
III	TC C174	Added comment; deleted dr USSGL 2990 and cr USSGL 1531	T/L S2 06-01	2006	TC
III	TC C202	Revised description and comment; deleted dr USSGL 5991 and cr USSGL 2980	T/L S2 06-01	2006	TC
III	TC C202a	Added	T/L S2 06-01	2006	TC
III	TC C215	Revised comment	T/L S2 06-01	2006	TC
III	TC C222	Revised comment; deleted notes (moved to comment)	T/L S2 06-01	2006	TC
III	TC C226	Revised description and comment	T/L S2 06-01	2006	TC
III	TC C226	Deleted dr USSGLs 1360, 5991 and cr USSGLs 2980, 5320	T/L S2 06-01	2006	TC
III	TC C226a	Added	T/L S2 06-01	2006	TC
III	TC C312	Deleted asterisks	T/L S2 06-01	2006	TC
III	TC C322	Revised comment; deleted dr USSGL 5311 and cr USSGL 1690	T/L S2 06-01	2006	TC
III	TC C336	Added comment; deleted dr USSGL 2320 and cr USSGL 1541	T/L S2 06-01	2006	TC
III	TC D102	Revised description and comment; deleted cr USSGLs 7400,7401	T/L S2 06-01	2006	TC
III	TC D104	Revised description and comment; deleted cr USSGLs 7400,7401	T/L S2 06-01	2006	TC
III	TC D106	Revised description and comment; deleted dr USSGLs 7400,7401	T/L S2 06-01	2006	TC
III	TC D108	Revised description and comment; deleted cr USSGLs 7400,7401	T/L S2 06-01	2006	TC
III	TC D110	Revised description and comment; deleted cr USSGLs 7400,7401	T/L S2 06-01	2006	TC
III	TC D112	Revised description and transaction origin; added comment	T/L S2 06-01	2006	TC
III	TC D112	Deleted dr USSGLs 2180, 5730, 6330 and cr USSGLs 2990, 6199	T/L S2 06-01	2006	TC
III	TC D112a	Added	T/L S2 06-01	2006	TC
III	TC D113	Added	T/L S2 06-01	2006	TC
III	TC D114	Revised description and comment; deleted dr USSGLs 7400,7401	T/L S2 06-01	2006	TC
III	TC D116	Revised description and comment; deleted dr USSGLs 7400,7401	T/L S2 06-01	2006	TC
III	TC D214	Added comment; deleted dr USSGL 2980 and cr USSGL 6190	T/L S2 06-01	2006	TC

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III	<i>USSGL Account Transactions (continued):</i>				
	<u>Transaction</u>				
III	TC D214a	Added	T/L S2 06-01	2006	TC
III	TC D216	Revised comment; deleted dr USSGL 2980 and cr USSGL 5991	T/L S2 06-01	2006	TC
III	TC D368	Added	T/L S2 06-01	2006	TC
III	TC D370	Added	T/L S2 06-01	2006	TC
III	TC D372	Added	T/L S2 06-01	2006	TC
III	TC D374	Added - from TC-C168	T/L S2 06-01	2006	TC
III	TC D706	Added	T/L S2 06-01	2006	TC
III	TC D708	Added	T/L S2 06-01	2006	TC
III	TC D710	Added	T/L S2 06-01	2006	TC
III	TC D712	Added	T/L S2 06-01	2006	TC
III	TC F128	Revised comment; deleted dr USSGL 5700 and cr USSGL 3107	T/L S2 06-01	2006	TC
III	TC F215	Revised description; added comment; deleted dr USSGL 4398 and cr USSGL 4158	T/L S2 06-01	2006	TC
III	TC F215a	Added	T/L S2 06-01	2006	TC
III	TC F216	Revised description; deleted bolding cr USSGL 4902	T/L S2 06-01	2006	TC
III	TC F216	Deleted dr USSGL 4902 and cr USSGL 4972	T/L S2 06-01	2006	TC
III	TC F216a	Added	T/L S2 06-01	2006	TC
III	TC F218	Revised description; deleted dr USSGL 4901 and cr USSGLs 4931, 4971	T/L S2 06-01	2006	TC
III	TC F218a	Added	T/L S2 06-01	2006	TC
III	TC F222	Revised description; deleted dr USSGL 4802 and cr USSGLs 4832, 4872	T/L S2 06-01	2006	TC
III	TC F222a	Added	T/L S2 06-01	2006	TC
III	TC F226	Revised description; deleted dr USSGL 4801 and cr USSGLs 4831, 4871	T/L S2 06-01	2006	TC
III	TC F226a	Added	T/L S2 06-01	2006	TC
III	TC F228	Added cr USSGLs 5708, 5709	T/L S2 06-01	2006	TC
IV	<i>USSGL Account Attributes:</i>				
	FACTS I USSGL Account Attribute Table:				
IV	None		T/L S2 06-01	2005	FACTSI Tbl
	FACTS II USSGL Account Attribute Table:				
	<u>USSGL Account</u>				
IV	USSGL 4230	Revised attribute value to "D" from "C" for attribute FACTSII Normal Balance	T/L S2 06-01	2005	FACTSII Tbl
IV	USSGL 4232	Revised attribute value to "D" from "C" for attribute FACTSII Normal Balance	T/L S2 06-01	2005	FACTSII Tbl
IV	USSGL 4233	Revised attribute value to "D" from "C" for attribute FACTSII Normal Balance	T/L S2 06-01	2005	FACTSII Tbl
IV	USSGL 4234	Revised attribute value to "D" from "C" for attribute FACTSII Normal Balance	T/L S2 06-01	2005	FACTSII Tbl
	FACTS I USSGL Account Attribute Table:				
	<u>USSGL Account</u>				
IV	USSGL 1090	Added	T/L S2 06-01	2006	FACTSI Tbl

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IV	USSGL Account Attributes (continued):				
	FACTS II USSGL Account Attribute Table:				
	<u>USSGL Account</u>				
IV	USSGL 4230	Revised attribute value to "D" from "C" for attribute FACTSII Normal Balance	T/L S2 06-01	2006	FACTSII Tbl
IV	USSGL 4232	Revised attribute value to "D" from "C" for attribute FACTSII Normal Balance	T/L S2 06-01	2006	FACTSII Tbl
IV	USSGL 4233	Revised attribute value to "D" from "C" for attribute FACTSII Normal Balance	T/L S2 06-01	2006	FACTSII Tbl
IV	USSGL 4234	Revised attribute value to "D" from "C" for attribute FACTSII Normal Balance	T/L S2 06-01	2006	FACTSII Tbl
V	USSGL Crosswalks to Standard External Reports:				
	SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources:				
V	None		T/L S2 06-01	2005	133
	FMS 2108: Yearend Closing Statement:				
V	None		T/L S2 06-01	2005	2108
	Balance Sheet:				
V	None		T/L S2 06-01	2005	BalSht
	Statement of Net Cost:				
V	None		T/L S2 06-01	2005	NetCost
	Statement of Changes in Net Position:				
V	None		T/L S2 06-01	2005	NetPos
	Statement of Financing:				
V	None		T/L S2 06-01	2005	SoF
	Statement of Custodial Activity:				
V	None		T/L S2 06-01	2005	Cust
	Budget Program and Financing (P&F) Schedule:				
V	None		T/L S2 06-01	2005	P&F
	SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources:				
V	None		T/L S2 06-01	2006	133
	FMS 2108: Yearend Closing Statement:				
V	None		T/L S2 06-01	2006	2108

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V	<i>USSGL Crosswalks to Standard External Reports (continued):</i>				
	Balance Sheet:				
	<u>Line</u>				
V	Ln 1	Added USSGL 1090	T/L S2 06-01	2006	BalSht
	Statement of Net Cost:				
V	None		T/L S2 06-01	2006	NetCost
	Statement of Changes in Net Position:				
V	AIR	Deleted "(New USSGL account for use in 2006 in process)."	T/L S2 06-01	2006	NetPos
	<u>Line</u>				
	Ln 2A	Deleted USSGLs 3108, 5708, 7400	T/L S2 06-01	2006	NetPos
	Ln 2B	Deleted USSGLs 3109, 5709, 7401	T/L S2 06-01	2006	NetPos
	Statement of Financing:				
	<u>Line</u>				
V	Ln 4	Revised line title	T/L S2 06-01	2006	SoF
V	Ln 4	Revised AIR	T/L S2 06-01	2006	SoF
V	Ln 9	Revised line title	T/L S2 06-01	2006	SoF
V	Ln 15	Deleted USSGLs 1620 and 1690 in USSGL preferred crosswalk section	T/L S2 06-01	2006	SoF
V	Ln 15	Deleted comment	T/L S2 06-01	2006	SoF
V	Ln 16	Revised AIR	T/L S2 06-01	2006	SoF
V	Ln 23	Deleted USSGL 7400	T/L S2 06-01	2006	SoF
	Statement of Custodial Activity:				
V	None		T/L S2 06-01	2006	Cust
VI	<i>USSGL Crosswalks to the Closing Package:</i>				
	Reclassified Balance Sheet:				
VI	None		T/L S2 06-01	2005	RBalSht
	Reclassified Statement of Net Cost:				
VI	None		T/L S2 06-01	2005	RNetCost
	Reclassified Statement of Changes in Net Position:				
VI	None		T/L S2 06-01	2005	RNetPos

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I	<i>USSGL Chart of Accounts:</i>				
I	None		T/L S2 05-03	2005	CoA
I	None		T/L S2 05-03	2006	CoA
II	<i>USSGL Accounts and Definitions:</i>				
II	None		T/L S2 05-03	2005	Def
II	None		T/L S2 05-03	2006	Def
III	<i>USSGL Account Transactions:</i>				
	<u>Transaction</u>				
III	None		T/L S2 05-03	2005	TC
III	TC A128	Revised comment	T/L S2 05-03	2006	TC
III	TC A214	Revised description; revised comment; deleted transaction origin	T/L S2 05-03	2006	TC
III	TC A214	Deleted dr USSGL 5765	T/L S2 05-03	2006	TC
III	TC A214a	Added	T/L S2 05-03	2006	TC
III	TC A215	Revised description; added comment; deleted cr USSGL 5755	T/L S2 05-03	2006	TC
III	TC A215a	Added	T/L S2 05-03	2006	TC
III	TC A216	Revised description; added comment; deleted dr USSGL 5765	T/L S2 05-03	2006	TC
III	TC A216a	Added	T/L S2 05-03	2006	TC
III	TC A220	Deleted	T/L S2 05-03	2006	TC
III	TC A224	Deleted transaction origin	T/L S2 05-03	2006	TC
III	TC A226	Revised comment; deleted transaction origin; deleted dr USSGL 5765	T/L S2 05-03	2006	TC
III	TC A226a	Added	T/L S2 05-03	2006	TC
III	TC A228	Revised comment; deleted transaction origin; deleted cr USSGL 5755	T/L S2 05-03	2006	TC
III	TC A228a	Added	T/L S2 05-03	2006	TC
III	TC A230	Revised comment; deleted transaction origin; deleted cr USSGL 5765	T/L S2 05-03	2006	TC
III	TC A230a	Added	T/L S2 05-03	2006	TC
III	TC A231	Revised comment; deleted transaction origin; deleted cr USSGL 5765	T/L S2 05-03	2006	TC
III	TC A231a	Added	T/L S2 05-03	2006	TC
III	TC A232	Revised description; revised comment; deleted dr USSGL 5755	T/L S2 05-03	2006	TC
III	TC A232a	Added	T/L S2 05-03	2006	TC
III	TC A234	Deleted transaction origin	T/L S2 05-03	2006	TC
III	TC A236	Deleted transaction origin	T/L S2 05-03	2006	TC
III	TC A240	Revised comment; deleted cr USSGL 5755	T/L S2 05-03	2006	TC
III	TC A240a	Added	T/L S2 05-03	2006	TC
III	TC A241	Revised comment; deleted dr USSGL 5765	T/L S2 05-03	2006	TC
III	TC A241a	Added	T/L S2 05-03	2006	TC
III	TC A246	Revised comment; deleted cr USSGL 5755	T/L S2 05-03	2006	TC
III	TC A246a	Added	T/L S2 05-03	2006	TC
III	TC A248	Revised comment; deleted dr USSGL 5765	T/L S2 05-03	2006	TC
III	TC C134	Revised comment	T/L S2 05-03	2006	TC

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T/L S2 05-03 - August 2005

T/L S2 05-02 - June 2005

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III	<i>USSGL Account Transactions (continued):</i>				
	<u>Transaction</u>				
III	TC C136	Revised comment	T/L S2 05-03	2006	TC
III	TC C138	Revised comment	T/L S2 05-03	2006	TC
III	TC C212	Revised comment	T/L S2 05-03	2006	TC
III	TC C350	Added cr USSGL 1810	T/L S2 05-03	2006	TC
III	TC D213	Added cr USSGL 1810	T/L S2 05-03	2006	TC
III	TC D802	Deleted dr USSGL 7211	T/L S2 05-03	2006	TC
IV	<i>USSGL Account Attributes:</i>				
	FACTS I USSGL Account Attribute Table:				
IV	None		T/L S2 05-03	2005	FACTSI Tbl
	FACTS II USSGL Account Attribute Table:				
IV	Easy Reference	Deleted domain value "E" from attribute "BEA_Category_Indicator"	T/L S2 05-03	2005	FACTSII Tbl
	FACTS I USSGL Account Attribute Table:				
IV	None		T/L S2 05-03	2006	FACTSI Tbl
	FACTS II Entity Relationship Diagram:				
IV		Revised TAFS Program Report Category, Detailed Financial Information	T/L S2 05-03	2006	FACTSII ERD
IV		Revised Detailed Financial Information Footnote	T/L S2 05-03	2006	FACTSII ERD
	FACTS II Entity Definition Report:				
IV		Revised TAFS Category B Program/Program Report Category	T/L S2 05-03	2006	FACTSII EDR
	FACTS II Attribute Definition Report:				
IV		Revised Budget Account, Treasury Appropriation/Fund Symbol	T/L S2 05-03	2006	FACTSII ADR
		Revised Program Report Category and related attributes	T/L S2 05-03	2006	FACTSII ADR
		Revised Detailed Financial Information and related attributes	T/L S2 05-03	2006	FACTSII ADR
	FACTS II USSGL Account Attribute Table:				
IV	Easy Reference	Deleted domain value "E" from attribute "BEA_Category_Indicator"	T/L S2 05-03	2006	FACTSII Tbl
IV	Columns	Added attribute "Apportionment_Category B"	T/L S2 05-03	2006	FACTSII Tbl
IV	Columns	Revised attribute Program_Report_Category"	T/L S2 05-03	2006	FACTSII Tbl
V	<i>USSGL Crosswalks to Standard External Reports:</i>				
	SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources:				
V	None		T/L S2 05-03	2005	133
	FMS 2108: Yearend Closing Statement:				
V	None		T/L S2 05-03	2005	2108
	Balance Sheet:				
V	None		T/L S2 05-03	2005	BalSht

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V	USSGL Crosswalks to Standard External Reports (continued):				
	Statement of Net Cost:				
V	None		T/L S2 05-03	2005	NetCost
	Statement of Changes in Net Position:				
	<u>Line</u>				
V	Ln 2	Revised split into two sections "a" and "b"	T/L S2 05-03	2005	NetPos
V	Ln 18	Revised calc	T/L S2 05-03	2005	NetPos
	Statement of Financing:				
V	None		T/L S2 05-03	2005	SoF
	Statement of Custodial Activity:				
V	None		T/L S2 05-03	2005	Cust
	Budget Program and Financing (P&F) Schedule:				
	<u>P&F Line</u>				
V	Ln 2235	Added	T/L S2 05-03	2005	P&F
V	Ln 2333	Added	T/L S2 05-03	2005	P&F
V	Ln 2441	Revised line title; added USSGLs 4350, 4399	T/L S2 05-03	2005	P&F
V	Ln 4000	Deleted domain value "E" under BEA_Category_Indicator for USSGL 4111	T/L S2 05-03	2005	P&F
V	Ln 4000	Deleted domain value "E" under BEA_Category_Indicator for USSGL 4112	T/L S2 05-03	2005	P&F
V	Ln 4000	Deleted domain value "E" under BEA_Category_Indicator for USSGL 4115	T/L S2 05-03	2005	P&F
V	Ln 4000	Deleted domain value "E" under BEA_Category_Indicator for USSGL 4117	T/L S2 05-03	2005	P&F
V	Ln 4000	Deleted domain value "E" under BEA_Category_Indicator for USSGL 4119	T/L S2 05-03	2005	P&F
V	Ln 9502	Added	T/L S2 05-03	2005	P&F
	SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources:				
V			T/L S2 05-03	2006	SF 133
	OMB Circular No. A-11 (2005) substantially modified the format of the SF 133: Report on Budget Execution and Budgetary Resources. Please refer to the actual crosswalk to view changes. The first column of the FY 2006 USSGL crosswalk was added to assist in cross referencing between the FY 2005 format and the new FY 2006 format. The second column indicates the FY 2006 SF 133 line number while the third column indicates the FY 2006 SBR line number.				
	FMS 2108: Yearend Closing Statement:				
V	None		T/L S2 05-03	2006	2108
	Balance Sheet:				
	<u>Line</u>				
V	Ln 29	Revised line title; added AIR	T/L S2 05-03	2006	BalSht
V	Ln 30	Revised line title	T/L S2 05-03	2006	BalSht
V	Ln 31	Revised line title; added AIR	T/L S2 05-03	2006	BalSht
V	Ln 32	Revised line title; added AIR	T/L S2 05-03	2006	BalSht
V	Ln 33	Added (old line 31); revised calc	T/L S2 05-03	2006	BalSht
V	Ln 34	Added (old line 32); revised calc	T/L S2 05-03	2006	BalSht

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V	USSGL Crosswalks to Standard External Reports (continued):				
	Statement of Net Cost:				
	<u>Line</u>				
V	Ln 1	Revised line title; added USSGLs 6199, 6500	T/L S2 05-03	2006	NetCost
V	Ln 1	Added USSGLs 6600, 6610, 6710, 7300, 7600	T/L S2 05-03	2006	NetCost
V	Ln 1	Revised Attribute Value "F/N" for USSGLs 6100, 6190, 6320	T/L S2 05-03	2006	NetCost
V	Ln 1	Revised Attribute Value "F/N" for USSGLs 6330, 6400, 6720	T/L S2 05-03	2006	NetCost
V	Ln 1	Revised Attribute Value "F/N" for USSGLs 6790, 6800, 6900	T/L S2 05-03	2006	NetCost
V	Ln 1	Revised Attribute Value "F/N" for USSGLs 7210, 7211, 7212	T/L S2 05-03	2006	NetCost
V	Ln 1	Revised Attribute Value "F/N" for USSGLs 7280, 7290, 7500	T/L S2 05-03	2006	NetCost
V	Ln 2	Revised line title; revised Attribute Value "F/N"	T/L S2 05-03	2006	NetCost
V	Ln 3	Revised line title	T/L S2 05-03	2006	NetCost
V	Ln 4	Revised line title	T/L S2 05-03	2006	NetCost
V	Ln 5	Revised line title	T/L S2 05-03	2006	NetCost
V	Ln 6	Revised line title	T/L S2 05-03	2006	NetCost
V	Ln 7	Deleted	T/L S2 05-03	2006	NetCost
V	Ln 8	Deleted	T/L S2 05-03	2006	NetCost
V	Ln 9	Deleted	T/L S2 05-03	2006	NetCost
V	Ln 10	Deleted	T/L S2 05-03	2006	NetCost
	Statement of Changes in Net Position				
	<u>Line</u>				
V	Ln 1	Revised AIR	T/L S2 05-03	2006	NetPos
V	Ln 2	Revised title; split into two sections "a" and "b"; revised AIR	T/L S2 05-03	2006	NetPos
V	Ln 4	Revised - split out earmarked funds from other funds; revised AIR	T/L S2 05-03	2006	NetPos
V	Ln 7	Revised - split out earmarked funds from other funds; revised AIR	T/L S2 05-03	2006	NetPos
V	Ln 8	Revised - split out earmarked funds from other funds; revised AIR	T/L S2 05-03	2006	NetPos
V	Ln 9	Revised - split out earmarked funds from other funds; revised AIR	T/L S2 05-03	2006	NetPos
V	Ln 11	Revised - split out earmarked funds from other funds; revised AIR	T/L S2 05-03	2006	NetPos
V	Ln 12	Revised - split out earmarked funds from other funds; revised AIR	T/L S2 05-03	2006	NetPos
V	Ln 17	Revised - split out earmarked funds from other funds; revised AIR	T/L S2 05-03	2006	NetPos
V	Ln 18	Revised - split out earmarked funds from other funds; revised AIR	T/L S2 05-03	2006	NetPos
V	Ln 19	Revised - split out earmarked funds from other funds; revised AIR	T/L S2 05-03	2006	NetPos
	Statement of Financing:				
	<u>Line</u>				
V	Ln 2	Revised title	T/L S2 05-03	2006	SoF
V	Ln 4	Revised title	T/L S2 05-03	2006	SoF
	Statement of Custodial Activity:				
V	None		T/L S2 05-03	2006	Cust

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VI	<i>USSGL Crosswalks to the Closing Package:</i>				
	Reclassified Balance Sheet:				
VI	None		T/L S2 05-03	2005	RBalSht
	Reclassified Statement of Net Cost:				
VI	None		T/L S2 05-03	2005	RNetCost
	Reclassified Statement of Changes in Net Position:				
	<u>Line</u>				
VI	Ln 6.1	Revised Reciprocal Category from RC04 to RC03	T/L S2 05-03	2005	RNetPos
VI	Ln 6.1	Added USSGLs 5318, 7111, 7211, 7180, 7280	T/L S2 05-03	2005	RNetPos
VI	Ln 6.2	Revised line title; deleted Reciprocal Category from RC07 to RC05	T/L S2 05-03	2005	RNetPos
VI	Ln 6.2	Added USSGLs 5310, 5317, 5319, 7112, 7190, 7212, 7290	T/L S2 05-03	2005	RNetPos
VI	Ln 6.3	Added USSGL 5409; revised Reciprocal Category from RC08 to RC26	T/L S2 05-03	2005	RNetPos
VI	Ln 7.8	Deleted USSGLs 5310, 5317, 5318, 5319, 5409, 7111, 7112, 7180, 7190, 7211	T/L S2 05-03	2005	RNetPos
VI	Ln 7.8	Deleted USSGLs 7212, 7280, 7290	T/L S2 05-03	2005	RNetPos
VI	Ln 7.8	Added AIR for USSGLs 5900, 5909	T/L S2 05-03	2005	RNetPos
I	<i>USSGL Chart of Accounts:</i>				
	<u>USSGL Account</u>				
I	USSGL 4192	Added (early implementation)	T/L S2 05-02	2005	CoA
I	USSGL 4320	Added (early implementation)	T/L S2 05-02	2005	CoA
I	USSGL 4192	Added	T/L S2 05-02	2006	CoA
I	USSGL 4320	Added	T/L S2 05-02	2006	CoA
II	<i>USSGL Accounts and Definitions:</i>				
	<u>USSGL Account</u>				
II	USSGL 3100	Revised definition	T/L S2 05-02	2005	Def
II	USSGL 3101	Revised definition	T/L S2 05-02	2005	Def
II	USSGL 3102	Revised definition	T/L S2 05-02	2005	Def
II	USSGL 3103	Revised definition	T/L S2 05-02	2005	Def
II	USSGL 3107	Revised definition	T/L S2 05-02	2005	Def
II	USSGL 4192	Added (early implementation)	T/L S2 05-02	2005	Def
II	USSGL 4320	Added (early implementation)	T/L S2 05-02	2005	Def
II	USSGL 5700	Revised definition	T/L S2 05-02	2005	Def
II	USSGL 3100	Revised definition	T/L S2 05-02	2006	Def
II	USSGL 3101	Revised definition	T/L S2 05-02	2006	Def
II	USSGL 3102	Revised definition	T/L S2 05-02	2006	Def
II	USSGL 3103	Revised definition	T/L S2 05-02	2006	Def
II	USSGL 3107	Revised definition	T/L S2 05-02	2006	Def
II	USSGL 4192	Added	T/L S2 05-02	2006	Def

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II	<i>USSGL Accounts and Definitions (continued):</i>				
	<u>USSGL Account</u>				
II	USSGL 4320	Added	T/L S2 05-02	2006	Def
II	USSGL 5700	Revised definition	T/L S2 05-02	2006	Def
III	<i>USSGL Account Transactions:</i>				
III	None		T/L S2 05-02	2005	TC
III	Cover Sheet	Revised	T/L S2 05-02	2006	TC
	<u>Transaction</u>				
III	TC A104	Revised description; revised comment	T/L S2 05-02	2006	TC
III	TC A106	Revised comment	T/L S2 05-02	2006	TC
III	TC A112	Revised comment	T/L S2 05-02	2006	TC
III	TC A122	Revised comment	T/L S2 05-02	2006	TC
III	TC A132	Revised comment	T/L S2 05-02	2006	TC
III	TC A136	Revised comment	T/L S2 05-02	2006	TC
III	TC A169	Revised comment	T/L S2 05-02	2006	TC
III	TC A214	Revised comment	T/L S2 05-02	2006	TC
III	TC A215	Added	T/L S2 05-02	2006	TC
III	TC A216	Added	T/L S2 05-02	2006	TC
III	TC A220	Revised comment	T/L S2 05-02	2006	TC
III	TC A226	Revised comment	T/L S2 05-02	2006	TC
III	TC A228	Revised comment	T/L S2 05-02	2006	TC
III	TC A230	Revised comment	T/L S2 05-02	2006	TC
III	TC A231	Revised comment	T/L S2 05-02	2006	TC
III	TC A232	Revised comment	T/L S2 05-02	2006	TC
III	TC A240	Revised comment	T/L S2-05-02	2006	TC
III	TC A241	Revised comment	T/L S2 05-02	2006	TC
III	TC A246	Revised comment	T/L S2 05-02	2006	TC
III	TC A248	Revised comment	T/L S2 05-02	2006	TC
III	TC A249	Revised comment	T/L S2 05-02	2006	TC
III	TC A251	Revised comment	T/L S2 05-02	2006	TC
III	TC A254	Revised comment	T/L S2 05-02	2006	TC
III	TC A256	Revised comment	T/L S2 05-02	2006	TC
III	TC A257	Revised comment	T/L S2 05-02	2006	TC
III	TC A262	Revised comment	T/L S2 05-02	2006	TC
III	TC B134	Revised comment	T/L S2 05-02	2006	TC
III	TC C114	Added	T/L S2 05-02	2006	TC
III	TC C219	Added	T/L S2 05-02	2006	TC
III	TC D140	Added	T/L S2 05-02	2006	TC
III	TC D142	Added	T/L S2 05-02	2006	TC
III	TC D144	Added	T/L S2 05-02	2006	TC
III	TC D319	SSGL	T/L S2 05-02	2006	TC

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III	<i>USSGL Account Transactions (continued):</i>				
	<u>Transaction</u>				
III	TC D614	Added dr USSGL 6790; deleted dr USSGL 6800; revised transaction origin	T/L S2 05-02	2006	TC
III	TC D702	Added comment	T/L S2 05-02	2006	TC
III	TC D704	Added comment	T/L S2 05-02	2006	TC
III	TC F204	Added dr and cr USSGL 4192	T/L S2 05-02	2006	TC
III	TC F227	Added	T/L S2 05-02	2006	TC
IV	<i>USSGL Account Attributes:</i>				
IV	Cover Sheet	Revised	T/L S2 05-02	2005	FACTSI Tbl
	FACTS I USSGL Account Attribute Table:				
IV	None		T/L S2 05-02	2005	FACTSII Tbl
	FACTS II USSGL Account Attribute Table:				
	<u>USSGL Account</u>				
IV	USSGL 4128	Revised Authority_Type	T/L S2 05-02	2005	FACTSII Tbl
IV	USSGL 4191	Revised Direct Transfer Agency, Direct Transfer Account	T/L S2 05-02	2005	FACTSII Tbl
IV	USSGL 4191	Revised Transfer To From	T/L S2 05-02	2005	FACTSII Tbl
IV	USSGL 4192	Added (early implementation)	T/L S2 05-02	2005	FACTSII Tbl
IV	USSGL 4320	Added (early implementation)	T/L S2 05-02	2005	FACTSII Tbl
	FACTS I USSGL Account Attribute Table:				
IV	None		T/L S2 05-02	2006	FACTSI Tbl
	FACTS II USSGL Account Attribute Table:				
IV	None		T/L S2 05-02	2006	FACTSII Tbl
V	<i>USSGL Crosswalks to Standard External Reports:</i>				
	SF 133: Report on Budget Execution and Budgetary Resources:				
V	Report title	Revised	T/L S2 05-02	2005	SF 133
	<u>Line</u>				
V	Ln 1A	Added Authority_Type "P" to USSGL 4128	T/L S2 05-02	2005	SF 133
V	Ln 1B	Added USSGL 4128	T/L S2 05-02	2005	SF 133
V	Ln 2B	Added USSGLs 4192, 4320	T/L S2 05-02	2005	SF 133
	FMS 2108: Yearend Closing Statement:				
V	Report title	Revised	T/L S2 05-02	2005	FMS 2108
	<u>Column</u>				
V	Col 10	Added USSGL 4320	T/L S2 05-02	2005	FMS 2108

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V	USSGL Crosswalks to Standard External Reports (continued):				
	Balance Sheet:				
V	Report title	Revised	T/L S2 05-02	2005	BalSht
	<u>Line</u>				
V	Ln 18	Revised attribute column Covered/NotCovered for USSGL 2225 from "U" to "C/U"	T/L S2 05-02	2005	BalSht
V	Ln 18	Revised attribute column Covered/NotCovered for USSGL 2290 from "U" to "C/U"	T/L S2 05-02	2005	BalSht
V	Ln 26	Revised attribute column Covered/NotCovered for USSGL 2220 from "U" to "C/U"	T/L S2 05-02	2005	BalSht
V	Ln 26	Revised attribute column Covered/NotCovered for USSGL 2290 from "U" to "C/U"	T/L S2 05-02	2005	BalSht
	Statement of Net Cost:				
V	Report title	Revised	T/L S2 05-02	2005	NetCost
	<u>Line</u>				
V	Ln 1	Deleted USSGL 7300	T/L S2 05-02	2005	NetCost
	Statement of Changes in Net Position				
V	Report title	Revised	T/L S2 05-02	2005	NetPos
	Statement of Financing:				
V	Report title	Revised	T/L S2 05-02	2005	SoF
	<u>Line</u>				
V	Ln 16	Added USSGLs 7110, 7111, 7112, 7180, 7190, 7210, 7211, 7212, 7280, 7290	T/L S2 05-02	2005	SoF
V	Ln 26	Revised attribute indicator	T/L S2 05-02	2005	SoF
	Statement of Custodial Activity:				
V	Report title	Revised	T/L S2 05-02	2005	Cust
	Budget Program and Financing (P&F) Schedule:				
V	Report title	Revised	T/L S2 05-02	2005	P&F
	<u>Line</u>				
V	Ln 2385	Revised Authority_Type	T/L S2 05-02	2005	P&F
V	Ln 2397	Added USSGL 4720	T/L S2 05-02	2005	P&F
V	Ln 2398	Added USSGL 4720	T/L S2 05-02	2005	P&F
V	Ln 2440	Added USSGL 4720	T/L S2 05-02	2005	P&F
V	Ln 4000	Revised USSGL 4119 Fund_Type	T/L S2 05-02	2005	P&F
V	Ln 4026	Revised USSGL 4128 Authority_Type	T/L S2 05-02	2005	P&F
V	Ln 4035	Deleted USSGL 4392 Fund_Type; deleted USSGL 4396	T/L S2 05-02	2005	P&F
V	Ln 4037	Added USSGL 4387; deleted USSGLs 4386, 4392, 4396	T/L S2 05-02	2005	P&F
V	Ln 4038	Added USSGL 4388	T/L S2 05-02	2005	P&F
V	Ln 4735	Deleted USSGL 4396	T/L S2 05-02	2005	P&F
V	Ln 4935	Deleted USSGL 4396	T/L S2 05-02	2005	P&F
V	Ln 5035	Deleted USSGL 4396	T/L S2 05-02	2005	P&F
V	Ln 5500	Added 4384; revised USSGL 4119 Fund_Type	T/L S2 05-02	2005	P&F
V	Ln 5535	Deleted USSGL 4396	T/L S2 05-02	2005	P&F
V	Ln 5537	Added USSGL 4387; deleted USSGL 4396	T/L S2 05-02	2005	P&F
V	Ln 6000	Added USSGL 4129; revised USSGL 4119 Fund_Type	T/L S2 05-02	2005	P&F
V	Ln 6026	Revised USSGL 4128 Authority_Type	T/L S2 05-02	2005	P&F

T/L S2 06-01 - October 2005

T/L S2 05-03 - August 2005

T/L S2 05-02 - June 2005

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V	<i>USSGL Crosswalks to Standard External Reports (continued):</i>				
	Budget Program and Financing (P&F) Schedule (continued):				
	<u>Line</u>				
V	Ln 6035	Deleted USSGL 4396; deleted USSGL 4392 Fund_Type	T/L S2 05-02	2005	P&F
V	Ln 6037	Added USSGL 4387; deleted USSGLs 4386, 4392, 4396	T/L S2 05-02	2005	P&F
V	Ln 6038	Added USSGL 4388	T/L S2 05-02	2005	P&F
V	Ln 6335	Deleted USSGL 4396	T/L S2 05-02	2005	P&F
V	Ln 6500	Revised USSGL 4119 Fund_Type	T/L S2 05-02	2005	P&F
V	Ln 6535	Deleted USSGL 4396	T/L S2 05-02	2005	P&F
V	Ln 6537	Deleted USSGL 4386	T/L S2 05-02	2005	P&F
V	Ln 6635	Deleted USSGL 4396	T/L S2 05-02	2005	P&F
V	Ln 6710	Added USSGL 4128	T/L S2 05-02	2005	P&F
V	Ln 6735	Deleted USSGL 4396	T/L S2 05-02	2005	P&F
V	Ln 6837	Deleted USSGL 4386	T/L S2 05-02	2005	P&F
V	Ln 6937	Deleted USSGL 4386	T/L S2 05-02	2005	P&F
V	Ln 6949	Added USSGL 4132	T/L S2 05-02	2005	P&F
V	Ln 8900	Revised line description	T/L S2 05-02	2005	P&F
V	NOTE	Added	T/L S2 05-02	2005	P&F
VI	<i>USSGL Crosswalks to the Closing Package:</i>				
	Reclassified Balance Sheet:				
VI	<u>Report Title</u>	<u>Revised</u>	T/L S2 05-02	2005	RBalSht
	<u>Line</u>				
VI	Ln 2.2	Revised line title; added USSGLs 1325, 1329; revised AIR	T/L S2 05-02	2005	RBalSht
VI	Ln 2.4	Revised line title (old line 2.5)	T/L S2 05-02	2005	RBalSht
VI	Ln 2.5	Revised line title (old line 2.6)	T/L S2 05-02	2005	RBalSht
VI	Ln 2.6	Revised line title	T/L S2 05-02	2005	RBalSht
VI	Ln 2.7	Deleted USSGLs 1340, 1349, 1618, 1620 (moved to line 2.6),	T/L S2 05-02	2005	RBalSht
VI	Ln 2.7	Deleted USSGLs 1621, 1622, 1623, 1690 (moved to line 2.6)	T/L S2 05-02	2005	RBalSht
VI	Ln 3.2	Revised line title; added USSGL 1618	T/L S2 05-02	2005	RBalSht
VI	Ln 3.3	Added USSGL 1319	T/L S2 05-02	2005	RBalSht
VI	Ln 3.4	Added USSGL 1349	T/L S2 05-02	2005	RBalSht
VI	Ln 3.5	Added USSGL 1359	T/L S2 05-02	2005	RBalSht
VI	Ln 3.9	Deleted USSGLs 1319, 1349, 1359, 1618	T/L S2 05-02	2005	RBalSht
VI	Ln 6.7	Revised line title; added USSGL 2690	T/L S2 05-02	2005	RBalSht
VI	Ln 6.8	Revised line title; deleted USSGL 2690	T/L S2 05-02	2005	RBalSht
VI	Ln 6.9	Added total line; revised calc	T/L S2 05-02	2005	RBalSht
VI	Ln 7.2	Revised line title	T/L S2 05-02	2005	RBalSht
VI	Ln 8	Revised calc	T/L S2 05-02	2005	RBalSht
VI	Ln 9	Revised (combined 9.1 and 9.2)	T/L S2 05-02	2005	RBalSht
VI	Ln 9.1	Deleted	T/L S2 05-02	2005	RBalSht
VI	Ln 9.2	Deleted	T/L S2 05-02	2005	RBalSht

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VI	<i>USSGL Crosswalks to the Closing Package (continued):</i>				
	Reclassified Balance Sheet (continued):				
	<u>Line</u>				
VI	Ln 9.3	Deleted	T/L S2 05-02	2005	RBalSht
VI	Ln 10	Revised calc	T/L S2 05-02	2005	RBalSht
	Reclassified Statement of Net Cost:				
VI	Report title	Revised	T/L S2 05-02	2005	RNetCost
	<u>Line</u>				
VI	Ln 5.1	Revised line title	T/L S2 05-02	2005	RNetCost
VI	Ln 5.2	Revised line title (old line 5.3)	T/L S2 05-02	2005	RNetCost
VI	Ln 5.3	Revised line title (old line 5.4)	T/L S2 05-02	2005	RNetCost
VI	Ln 5.4	Revised line title	T/L S2 05-02	2005	RNetCost
VI	Ln 5.5	Revised line title	T/L S2 05-02	2005	RNetCost
VI	Ln 5.6	Revised line title (old line 5.9)	T/L S2 05-02	2005	RNetCost
VI	Ln 5.7	Revised line title (old line 5.10)	T/L S2 05-02	2005	RNetCost
VI	Ln 5.8	Deleted	T/L S2 05-02	2005	RNetCost
VI	Ln 5.9	Deleted	T/L S2 05-02	2005	RNetCost
VI	Ln 5.10	Deleted	T/L S2 05-02	2005	RNetCost
VI	Ln 10.4	Revised line title	T/L S2 05-02	2005	RNetCost
	Reclassified Statement of Changes in Net Position:				
VI	Report title	Revised	T/L S2 05-02	2005	RNetPos
	<u>Line</u>				
VI	Ln 6.1	Revised line title	T/L S2 05-02	2005	RNetPos
VI	Ln 6.2	Revised line title	T/L S2 05-02	2005	RNetPos

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