

U.S. Government Standard General Ledger  
 Summary of Changes  
 (Cumulative - June 2006 through May 2007)

Section	Item Changed	Change	TFM Effective	Reporting FY	Financial Statement or Report
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**NOTE: The USSGL TFM is now presented in two separate fiscal year reporting parts. Part 1 is FY2006 and Part 2 is FY2007.**

**I** *USSGL Chart of Accounts:*

USSGL accounts that had normal balances as "either" have been changed to the normal balance of "debit" or "credit" assigned in FACTS I and FACTS II.

<u>USSGL Account</u>					
I	4123	Revised title (early implemented)	T/L S2 06-02	2006	CoA
I	4124	Revised title (early implemented)	T/L S2 06-02	2006	CoA
I	4126	Revised title (early implemented)	T/L S2 06-02	2006	CoA
I	4127	Revised title (early implemented)	T/L S2 06-02	2006	CoA
I	4128	Revised title (early implemented)	T/L S2 06-02	2006	CoA
I	4129	Revised title (early implemented)	T/L S2 06-02	2006	CoA
I	4355	Added (early implemented)	T/L S2 06-02	2006	CoA
I	4356	Added (early implemented)	T/L S2 06-02	2006	CoA
I	4357	Added (early implemented)	T/L S2 06-02	2006	CoA
I	4384	Revised title (early implemented)	T/L S2 06-02	2006	CoA
I	8101	Added (early implemented)	T/L S2 06-02	2006	CoA
I	8102	Added (early implemented)	T/L S2 06-02	2006	CoA
I	8801	Revised title (early implemented)	T/L S2 06-02	2006	CoA
I	8802	Revised title (early implemented)	T/L S2 06-02	2006	CoA
I	8803	Added (early implemented)	T/L S2 06-02	2006	CoA
I	8804	Added (early implemented)	T/L S2 06-02	2006	CoA

**II** *USSGL Accounts and Definitions:*

USSGL accounts and definitions that had normal balances as "either" have been changed to the normal balance of "debit" or "credit" assigned in FACTS I and FACTS II. In addition, for these accounts, the last sentence in the definition referring to the assigned balances of FACTS was removed.

<u>USSGL Account</u>					
II	2960	Revised definition (early implemented)	T/L S2 06-02	2006	Def
II	4123	Revised title and definition (early implemented)	T/L S2 06-02	2006	Def
II	4124	Revised title and definition (early implemented)	T/L S2 06-02	2006	Def
II	4126	Revised title and definition (early implemented)	T/L S2 06-02	2006	Def
II	4127	Revised title and definition (early implemented)	T/L S2 06-02	2006	Def
II	4128	Revised title and definition (early implemented)	T/L S2 06-02	2006	Def
II	4129	Revised title and definition (early implemented)	T/L S2 06-02	2006	Def
II	4355	Added (early implemented)	T/L S2 06-02	2006	Def
II	4356	Added (early implemented)	T/L S2 06-02	2006	Def
II	4357	Added (early implemented)	T/L S2 06-02	2006	Def
II	4384	Revised title and definition (early implemented)	T/L S2 06-02	2006	Def
II	8101	Added (early implemented)	T/L S2 06-02	2006	Def
II	8102	Added (early implemented)	T/L S2 06-02	2006	Def
II	8801	Revised title and definition (early implemented)	T/L S2 06-02	2006	Def
II	8802	Revised title and definition (early implemented)	T/L S2 06-02	2006	Def
II	8803	Added (early implemented)	T/L S2 06-02	2006	Def
II	8804	Added (early implemented)	T/L S2 06-02	2006	Def

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<b>III</b> <i>USSGL Account Transactions:</i>					
<i>Global Revisions</i>					
III	"Transaction Origin"	Revised to "Reference"	T/L S2 06-02	2006	TC
III	Transaction Listing	Revised New Categories (renumbered transaction codes (TCs)). See USSGL Accounting Transaction History on the USSGL Web site for crosswalking previous TCs to current TCs.	T/L S2 06-02	2006	TC
<i>Section III Table of Contents</i>					
III	USSGL Account Transaction Revised by adding a note		T/L S2 06-02	2006	TC
<i>Section III Cover Sheet</i>					
III	Bullet #9	Revised	T/L S2 06-02	2006	TC
III	Bullet #10	Added	T/L S2 06-02	2006	TC
<i>Account Transaction Categories</i>					
<i>Transaction Code</i>					
III	A100	Revised to A100-399	T/L S2 06-02	2006	TC
III	A200	Revised to A400-699	T/L S2 06-02	2006	TC
III	A300	Revised to A700-799	T/L S2 06-02	2006	TC
III	B100	Revised to B100-299	T/L S2 06-02	2006	TC
III	B200	Revised to B300-399	T/L S2 06-02	2006	TC
III	B300	Revised to B400-599	T/L S2 06-02	2006	TC
III	B400	Revised to B600-699	T/L S2 06-02	2006	TC
III	C100	Revised to C100-399	T/L S2 06-02	2006	TC
III	C200	Revised to C400-599	T/L S2 06-02	2006	TC
III	C300	Revised to C600-799	T/L S2 06-02	2006	TC
III	D100	Revised to D100-299	T/L S2 06-02	2006	TC
III	D200	Revised to D400-499	T/L S2 06-02	2006	TC
III	D300	Revised to D500-799	T/L S2 06-02	2006	TC
III	D400	Revised to E100-399	T/L S2 06-02	2006	TC
III	D500	Revised to E100-399	T/L S2 06-02	2006	TC
III	D600	Revised to E400-499	T/L S2 06-02	2006	TC
III	D700	Revised to D300-399	T/L S2 06-02	2006	TC
III	D800	Revised to E500-799	T/L S2 06-02	2006	TC
III	E100/200	Revised to G100-299	T/L S2 06-02	2006	TC
III	F100	Revised to F100-299	T/L S2 06-02	2006	TC
III	F200	Revised to F300-499	T/L S2 06-02	2006	TC
<i>Category Title</i>					
III	D	Revised	T/L S2 06-02	2006	TC
III	E	Revised (split out from D)	T/L S2 06-02	2006	TC
III	G	Added (moved from E)	T/L S2 06-02	2006	TC

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<b>III</b>	<b><i>USSGL Account Transactions (continued):</i></b>				
	<u>Transaction</u>				
III		Renumbered transaction codes (TCs)). See USSGL Accounting Transaction History on the USSGL Web site for crosswalking previous TCs to current TCs. There are approximately 350 renumbered transactions.	T/L S2 06-02	2006	TC
III	TCA184	Revised description	T/L S2 06-02	2006	TC
III	TCA250	Added	T/L S2 06-02	2006	TC
III	TCA251	Added	T/L S2 06-02	2006	TC
III	TCA498	Revised description and comment	T/L S2 06-02	2006	TC
III	TCA499	Added	T/L S2 06-02	2006	TC
III	TCA500	Added comment	T/L S2 06-02	2006	TC
III	TCA516	Revised description	T/L S2 06-02	2006	TC
III	TCA518	Revised description and comment; added cr USSGLs 1010 and 4128	T/L S2 06-02	2006	TC
III	TCA520	Revised description	T/L S2 06-02	2006	TC
III	TCA522	Revised description and comment; added dr USSGLs 1010 and 4129	T/L S2 06-02	2006	TC
III	TCA524	Revised description	T/L S2 06-02	2006	TC
III	TCA526	Revised description	T/L S2 06-02	2006	TC
III	TCA528	Revised description	T/L S2 06-02	2006	TC
III	TCA530	Revised description; added comment	T/L S2 06-02	2006	TC
III	TCB134	Revised comment	T/L S2 06-02	2006	TC
III	TCB150	Added	T/L S2 06-02	2006	TC
III	TCB152	Added	T/L S2 06-02	2006	TC
III	TCB154	Added	T/L S2 06-02	2006	TC
III	TCB402	Revised comment	T/L S2 06-02	2006	TC
III	TCB404	Revised comment	T/L S2 06-02	2006	TC
III	TCB406	Revised comment	T/L S2 06-02	2006	TC
III	TCB414	Revised to TCD145	T/L S2 06-02	2006	TC
III	TCB430	Revised comment	T/L S2 06-02	2006	TC
III	TCB438	Revised comment	T/L S2 06-02	2006	TC
III	TCB604	Revised comment	T/L S2 06-02	2006	TC
III	TCC132	Revised comment	T/L S2 06-02	2006	TC
III	TCC134	Revised comment	T/L S2 06-02	2006	TC
III	TCC136	Revised comment	T/L S2 06-02	2006	TC
III	TCC138	Revised comment	T/L S2 06-02	2006	TC
III	TCC414	Revised description and comment	T/L S2 06-02	2006	TC
III	TCC418	Revised description; deleted comment	T/L S2 06-02	2006	TC
III	TCC750	Added	T/L S2 06-02	2006	TC
III	TCC751	Added	T/L S2 06-02	2006	TC
III	TCC752	Added	T/L S2 06-02	2006	TC
III	TCC753	Added	T/L S2 06-02	2006	TC
III	TCC754	Added	T/L S2 06-02	2006	TC
III	TCC755	Added	T/L S2 06-02	2006	TC
III	TCD120	Added cr USSGL 4450	T/L S2 06-02	2006	TC
III	TCD132	Revised comment	T/L S2 06-02	2006	TC
III	TCD134	Revised comment	T/L S2 06-02	2006	TC
III	TCD136	Added comment; deleted dr USSGL 4871 and cr USSGL 4450	T/L S2 06-02	2006	TC
III	TCD138	Added comment; deleted dr USSGL 4871 and cr USSGL 4450	T/L S2 06-02	2006	TC
III	TCD145	Added (moved from TCB414)	T/L S2 06-02	2006	TC

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<b>III</b>	<b><i>USSGL Account Transactions (continued):</i></b>				
	<u>Transaction</u>				
III	TCD554	Added comment; deleted dr USSGL 2990 and cr USSGL 1531	T/L S2 06-02	2006	TC
III	TCD555	Added (moved from TCD554)	T/L S2 06-02	2006	TC
III	TCE204	Added	T/L S2 06-02	2006	TC
III	TCF121	Added	T/L S2 06-02	2006	TC
III	TCF123	Added	T/L S2 06-02	2006	TC
III	TCF128	Revised comment; added cr USSGL 4450	T/L S2 06-02	2006	TC
III	TCF146	Added	T/L S2 06-02	2006	TC
III	TCF301	Added	T/L S2 06-02	2006	TC
III	TCF302	Added dr USSGLs 4355 and 4356	T/L S2 06-02	2006	TC
III	TCF360	Revised description and comment; added dr USSGL 4124	T/L S2 06-02	2006	TC
III	TCF336	Added cr 5700	T/L S2 06-02	2006	TC
III	TCF366	Revised description and comment	T/L S2 06-02	2006	TC
III	TCF368	Revised description	T/L S2 06-02	2006	TC
III	TCF369	Added	T/L S2 06-02	2006	TC
III	TCF370	Added cr USSGLs 8803 and 8804	T/L S2 06-02	2006	TC
III	TCF390	Added	T/L S2 06-02	2006	TC
III	TCG120	Revised description and comment	T/L S2 06-02	2006	TC
III	TCG122	Added	T/L S2 06-02	2006	TC
III	TCG124	Added	T/L S2 06-02	2006	TC
<b>IV</b>	<b><i>USSGL Account Attributes:</i></b>				
	<b>FACTS I USSGL Account Attribute Table:</b>				
IV	8803	Added (early implemented)	T/L S2 06-02	2006	FACTSI Tbl
IV	8804	Added (early implemented)	T/L S2 06-02	2006	FACTSI Tbl
	<b>FACTS II USSGL Account Attribute Table:</b>				
	<b>Attribute Definition Report</b>				
	Apportionment Category C	Revised domain value definition	T/L S2 06-02	2006	FACTSIIADR
	<u>USSGL Account</u>				
IV	4122	Revised attribute domain value to "Y" from "blank" for attribute FACTSII BEA Category	T/L S2 06-02	2006	FACTSII Tbl
IV	4355	Added (early implemented)	T/L S2 06-02	2006	FACTSII Tbl
IV	4356	Added (early implemented)	T/L S2 06-02	2006	FACTSII Tbl
IV	4357	Added (early implemented)	T/L S2 06-02	2006	FACTSII Tbl
	<b>Easy Reference</b>				
	<u>Attribute</u>				
IV	Apportionment Category B	Revised domain value definition	T/L S2 06-02	2006	FACTSII EasRef

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<b>V</b>	<b>USSGL Crosswalks to Standard External Reports:</b>				
	<b>SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources:</b>				
	<u>Line</u>				
V	Ln 6A	Added USSGLs 4355, 4356, 4357 (early implemented)	T/L S2 06-02a	2006	133
V	Ln 19C	Added USSGL 1010	T/L S2 06-02a	2006	133
	<u>Footnotes</u>				
V	Fnt 8	Revised numbering.	T/L S2 06-02a	2006	133
V	Fnt 8	Added	T/L S2 06-02a	2006	133
<b>V</b>	<b>USSGL Crosswalks to Standard External Reports (continued):</b>				
	<b>FMS 2108: Yearend Closing Statement:</b>				
	<u>Column</u>				
V	Col 11	Added USSGL 4357 (early implemented)	T/L S2 06-02a	2006	2108
	<b>Budget Program and Financing (P&amp;F) Schedule:</b>				
	<u>Line</u>				
V	Ln 2397	Deleted all USSGLs. Revised to indicate not required to be supported by USSGL.	T/L S2 06-02a	2006	P&F
V	Ln 2398	Added USSGLs 4355, 4356, and 4357 (early implemented)	T/L S2 06-02a	2006	P&F
V	Ln 2441	Added USSGLs 4355, 4356, and 4357 (early implemented)	T/L S2 06-02a	2006	P&F
V	Ln 2441	Revised TAFS Status U/E	T/L S2 06-02a	2006	P&F
V	Ln 2441	Revised Fund_Type USSGL 4350 to 2/7 from 2/8	T/L S2 06-02a	2006	P&F
V	Ln 4020	Added USSGLs 4123, 4124, 4128, and 4129 (early implemented)	T/L S2 06-02a	2006	P&F
V	Ln 4045	Added	T/L S2 06-02a	2006	P&F
V	Ln 5800	Added	T/L S2 06-02a	2006	P&F
V	Ln 5810	Added	T/L S2 06-02a	2006	P&F
V	Ln 5826	Added	T/L S2 06-02a	2006	P&F
V	Ln 5827	Added	T/L S2 06-02a	2006	P&F
V	Ln 5833	Added	T/L S2 06-02a	2006	P&F
V	Ln 5835	Added	T/L S2 06-02a	2006	P&F
V	Ln 5837	Added	T/L S2 06-02a	2006	P&F
V	Ln 5838	Added	T/L S2 06-02a	2006	P&F
V	Ln 5845	Added	T/L S2 06-02a	2006	P&F
V	Ln 5847	Added	T/L S2 06-02a	2006	P&F
V	Ln 5849	Added	T/L S2 06-02a	2006	P&F
V	Ln 5853	Added	T/L S2 06-02a	2006	P&F
V	Ln 5861	Added	T/L S2 06-02a	2006	P&F
V	Ln 5862	Added	T/L S2 06-02a	2006	P&F
V	Ln 5890	Added	T/L S2 06-02a	2006	P&F
V	Ln 6636	Added	T/L S2 06-02a	2006	P&F
V	Ln 6800-6890	Deleted	T/L S2 06-02a	2006	P&F
V	Ln 7400	Revised calculation	T/L S2 06-02a	2006	P&F
V	Ln 8895	Revised calculation	T/L S2 06-02a	2006	P&F
V	Column	Deleted Transfer To From column	T/L S2 06-02a	2006	P&F
V	Column	Deleted Deficiency Flag column	T/L S2 06-02a	2006	P&F
V	Column	Deleted all Debit/Credit domain values, except for lines 2221, 2222, 4100, 4200, 5861, 5862, 6100, 6200, 6661, 6662, 6961, 6962, 7331, 7332	T/L S2 06-02a	2006	P&F

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<b>V</b>	<b>USSGL Crosswalks to Standard External Reports (continued):</b>				
<b>Balance Sheet:</b>					
	<u>Line</u>				
V	Ln 16	Revised to new line "Stewardship PP&E (Note 11)"	T/L S2 06-02a	2006	BalSht
V	Ln 17	Revised moved from previous Ln 16	T/L S2 06-02a	2006	BalSht
V	Ln 18	Revised moved from previous Ln 17	T/L S2 06-02a	2006	BalSht
V	Ln 19	Revised moved from previous Ln 18	T/L S2 06-02a	2006	BalSht
V	Ln 20	Revised moved from previous Ln 19	T/L S2 06-02a	2006	BalSht
V	Ln 21	Revised moved from previous Ln 20	T/L S2 06-02a	2006	BalSht
V	Ln 22	Revised moved from previous Ln 21	T/L S2 06-02a	2006	BalSht
V	Ln 23	Revised moved from previous Ln 22	T/L S2 06-02a	2006	BalSht
V	Ln 24	Added USSGLs 2190, 2215, 2216, 2217, and 2218	T/L S2 06-02a	2006	BalSht
V	Ln 24	Revised moved from previous Ln 23	T/L S2 06-02a	2006	BalSht
V	Ln 25	Revised moved from previous Ln 24	T/L S2 06-02a	2006	BalSht
V	Ln 26	Revised moved from previous Ln 25	T/L S2 06-02a	2006	BalSht
V	Ln 27	Revised moved from previous Ln 26	T/L S2 06-02a	2006	BalSht
V	Ln 27	Deleted USSGLs 2215, 2216, 2217, and 2218	T/L S2 06-02a	2006	BalSht
V	Ln 28	Revised moved from previous Ln 27	T/L S2 06-02a	2006	BalSht
V	Ln 29	Revised moved from previous Ln 28	T/L S2 06-02a	2006	BalSht
V	Ln 30	Revised moved from previous Ln 29	T/L S2 06-02a	2006	BalSht
V	Ln 30	Added USSGLs 3101,3102,3103,3106,3107,3108,3109; Revised USSGL 3100 Trial Balance from "E" to "B"	T/L S2 06-02a	2006	BalSht
V	Ln 31	Revised moved from previous Ln 30	T/L S2 06-02a	2006	BalSht
V	Ln 31	Added USSGLs 3101,3102,3103,3106,3107,3108,3109; Revised USSGL 3100 Trial Balance from "E" to "B"	T/L S2 06-02a	2006	BalSht
V	Ln 32	Revised moved from previous Ln 31	T/L S2 06-02a	2006	BalSht
V	Ln 32	Added USSGLs 5100, 5109, 5200, 5209, 5310, 5311, 5312, 5317, 5318, 5319, 5320, 5329, 5400, 5409, 5500, 5509, 5600, 5609, 5610, 5619, 5700, 5708, 5709, 5720, 5730, 5740, 5745, 5750, 5755, 5760, 5765, 5780, 5790, 5799, 5800, 5801, 5809, 5890, 5900, 5909, 5990, 5991, 6100, 6190, 6199, 6310, 6320, 6330, 6400, 6500, 6600, 6610, 6710, 6720, 6730, 6790, 6800, 6850, 6900, 7110, 7111, 7112, 7180, 7190, 7210, 7211, 7212, 7280, 7290, 7300, 7400, 7401, 7500, 7600; Revised USSGL 3310 Trial Balance from "E" to "B"	T/L S2 06-02a	2006	BalSht
V	Ln 33	Revised moved from previous Ln 32	T/L S2 06-02a	2006	BalSht
V	Ln 33	Added USSGLs 5100, 5109, 5200, 5209, 5310, 5311, 5312, 5317, 5318, 5319, 5320, 5329, 5400, 5409, 5500, 5509, 5600, 5609, 5610, 5619, 5700, 5708, 5709, 5720, 5730, 5740, 5745, 5750, 5755, 5760, 5765, 5780, 5790, 5799, 5800, 5801, 5809, 5890, 5900, 5909, 5990, 5991, 6100, 6190, 6199, 6310, 6320, 6330, 6400, 6500, 6600, 6610, 6710, 6720, 6730, 6790, 6800, 6850, 6900, 7110, 7111, 7112, 7180, 7190, 7210, 7211, 7212, 7280, 7290, 7300, 7400, 7401, 7500, 7600; Revised USSGL 3310 Trial Balance from "E" to "B"	T/L S2 06-02a	2006	BalSht
V	Ln 34	Revised moved from previous Ln 33	T/L S2 06-02a	2006	BalSht
V	Ln 35	Revised moved from previous Ln 34	T/L S2 06-02a	2006	BalSht
	<u>Footnotes</u>				
V	12	Added	T/L S2 06-02a	2006	BalSht

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V	<i>USSGL Crosswalks to Standard External Reports (continued):</i>				
<b>Statement of Net Cost:</b>					
V	<u>Line</u>				
V	Ln 1	Revised attribute column Federal/Nonfederal for USSGL 7500 from "F/N" to "N."	T/L S2 06-02a	2006	NetCost
V	Ln 1	Revised line title to Gross Costs (Note 22)	T/L S2 06-02a	2006	NetCost
V	Ln 4	Revised attribute column Federal/Nonfederal for USSGL 7500 from "F/N" to "N."	T/L S2 06-02a	2006	NetCost
<b>Statement of Changes in Net Position:</b>					
V	<u>Line</u>				
V	1	Revised line	T/L S2 06-02a	2006	NetPos
V	2	Revised line	T/L S2 06-02a	2006	NetPos
V	4	Revised moved from previous line 6	T/L S2 06-02a	2006	NetPos
V	5	Revised moved from previous line 7	T/L S2 06-02a	2006	NetPos
V	6	Revised moved from previous line 8	T/L S2 06-02a	2006	NetPos
V	7	Revised moved from previous line 9	T/L S2 06-02a	2006	NetPos
V	8	Revised moved from previous line 10	T/L S2 06-02a	2006	NetPos
V	9	Revised moved from previous line 11	T/L S2 06-02a	2006	NetPos
V	10	Revised moved from previous line 12	T/L S2 06-02a	2006	NetPos
V	11	Revised moved from previous line 13	T/L S2 06-02a	2006	NetPos
V	12	Revised moved from previous line 14	T/L S2 06-02a	2006	NetPos
V	13	Revised moved from previous line 15	T/L S2 06-02a	2006	NetPos
V	14	Revised moved from previous line 16	T/L S2 06-02a	2006	NetPos
V	15	Revised moved from previous line 17	T/L S2 06-02a	2006	NetPos
V	16	Revised moved from previous line 18	T/L S2 06-02a	2006	NetPos
V	17	Revised title and calculation	T/L S2 06-02a	2006	NetPos
V	18	Added	T/L S2 06-02a	2006	NetPos
V	19	Added	T/L S2 06-02a	2006	NetPos
V	20	Added	T/L S2 06-02a	2006	NetPos
V	21	Added	T/L S2 06-02a	2006	NetPos
V	22	Added	T/L S2 06-02a	2006	NetPos
V	23	Added	T/L S2 06-02a	2006	NetPos
V	24	Added	T/L S2 06-02a	2006	NetPos
V	25	Added	T/L S2 06-02a	2006	NetPos
V	26	Added	T/L S2 06-02a	2006	NetPos
V	27	Added	T/L S2 06-02a	2006	NetPos
<b>Statement of Financing:</b>					
V	<u>Line</u>				
V	Ln 4	Added USSGL 1010.	T/L S2 06-02a	2006	SoF
V	Ln 6	Revised line title.	T/L S2 06-02a	2006	SoF
V	Ln 7	Revised line title.	T/L S2 06-02a	2006	SoF
V	Ln 8	Revised line title.	T/L S2 06-02a	2006	SoF
V	Ln 9	Revised line title.	T/L S2 06-02a	2006	SoF
V	Ln 14B	Added USSGL 1010.	T/L S2 06-02a	2006	SoF
V	Ln 15	Added USSGLs 8803 and 8804 (early implemented).	T/L S2 06-02a	2006	SoF
V	Ln 16	Added USSGL 1620.	T/L S2 06-02a	2006	SoF

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<b>V</b>	<b>USSGL Crosswalks to Standard External Reports (continued):</b>				
	<b>Statement of Financing (continued):</b>				
	<u>Footnotes</u>				
V	Fnt 47	Added	T/L S2 06-02a	2006	SoF
V	Fnt 48	Added	T/L S2 06-02a	2006	SoF
	<b>Statement of Custodial Activity:</b>				
V	Ln 11	Revised attribute domain "E-B" in the Trial Balance Column for USSGL 2980	T/L S2 06-02a	2006	Cust
<b>VI</b>	<b>USSGL Crosswalks to the Closing Package:</b>				
	<b>Reclassified Balance Sheet:</b>				
	<u>Line</u>				
VI	Ln 6.3	Deleted "VA Only" footnote/additional information	T/L S2 06-02	2006	RBalSht
VI	Ln 9.1	Added	T/L S2 06-02	2006	RBalSht
VI	Ln 9.2	Added	T/L S2 06-02	2006	RBalSht
VI	Ln 9.3	Added	T/L S2 06-02	2006	RBalSht
VI	Ln 10	Revised to new line Total Net Position; added calculation (9.2 + 9.3)	T/L S2 06-02	2006	RBalSht
VI	Ln 11	Added - moved Ln 10 Total Liabilities and Net Position	T/L S2 06-02	2006	RBalSht
	<u>Footnote</u>				
VI	Fnt 10	Deleted "VA Only"	T/L S2 06-02	2006	RBalSht
VI	Fnt 11	Revised to footnote #10	T/L S2 06-02	2006	RBalSht
	<b>Reclassified Statement of Net Cost:</b>				
	<u>Line</u>				
VI	Ln 5.3	Added USSGL 6720	T/L S2 06-01	2006	RNetCost
VI	Ln 5.7	Deleted	T/L S2 06-01	2006	RNetCost
VI	Ln 6	Revised calculation from 5.1..5.7 to 5.1..5.6	T/L S2 06-01	2006	RNetCost
	<b>Reclassified Statement of Changes in Net Position:</b>				
	<u>Line</u>				
VI	Ln 7.5	Revised title	T/L S2 06-02	2006	RNetPos
VI	Ln 7.5	Deleted USSGLs 3107 and 5700	T/L S2 06-02	2006	RNetPos
VI	Ln 7.6	Revised line number	T/L S2 06-02	2006	RNetPos
VI	Ln 7.7	Revised line number	T/L S2 06-02	2006	RNetPos
VI	Ln 7.7	Added USSGLs 3107 and 5700	T/L S2 06-02	2006	RNetPos
VI	Ln 7.8	Revised line number	T/L S2 06-02	2006	RNetPos
VI	Ln 7.9	Revised title	T/L S2 06-02	2006	RNetPos
VI	Ln 7.9	Revised calculation	T/L S2 06-02	2006	RNetPos
	<u>Footnote</u>				
VI	Fnt 13	Added	T/L S2 06-02	2006	RNetPos



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<b>I</b> <i>USSGL Chart of Accounts:</i>					
<u>USSGL Account</u>					
I	1410	Revised title	T/L S2 06-02	2007	CoA
I	1450	Deleted	T/L S2 06-02	2007	CoA
I	2190	Revised title	T/L S2 06-02	2007	CoA
I	2310	Revised title	T/L S2 06-02	2007	CoA
I	2320	Revised title	T/L S2 06-02	2007	CoA
I	2990	Revised title	T/L S2 06-02	2007	CoA
I	4123	Revised title	T/L S2 06-02	2007	CoA
I	4124	Revised title	T/L S2 06-02	2007	CoA
I	4126	Revised title	T/L S2 06-02	2007	CoA
I	4127	Revised title	T/L S2 06-02	2007	CoA
<b>I</b> <i>USSGL Chart of Accounts (continued):</i>					
<u>USSGL Account</u>					
I	4128	Revised title	T/L S2 06-02	2007	CoA
I	4129	Revised title	T/L S2 06-02	2007	CoA
I	4355	Added	T/L S2 06-02	2007	CoA
I	4356	Added	T/L S2 06-02	2007	CoA
I	4357	Added	T/L S2 06-02	2007	CoA
I	4384	Revised title	T/L S2 06-02	2007	CoA
I	8101	Added	T/L S2 06-02	2007	CoA
I	8102	Added	T/L S2 06-02	2007	CoA
I	8801	Revised title	T/L S2 06-02	2007	CoA
I	8802	Revised title	T/L S2 06-02	2007	CoA
I	8803	Added	T/L S2 06-02	2007	CoA
I	8804	Added	T/L S2 06-02	2007	CoA
<b>II</b> <i>USSGL Accounts and Definitions:</i>					
<u>USSGL Account</u>					
II	1410	Revised title and definition	T/L S2 06-02	2007	Def
II	1450	Deleted	T/L S2 06-02	2007	Def
II	2190	Revised title and definition	T/L S2 06-02	2007	Def
II	2310	Revised title and definition	T/L S2 06-02	2007	Def
II	2320	Revised title and definition	T/L S2 06-02	2007	Def
II	2960	Revised definition	T/L S2 06-02	2007	Def
II	2990	Revised title and definition	T/L S2 06-02	2007	Def
II	4123	Revised title and definition	T/L S2 06-02	2007	Def
II	4124	Revised title and definition	T/L S2 06-02	2007	Def
II	4126	Revised title and definition	T/L S2 06-02	2007	Def
II	4127	Revised title and definition	T/L S2 06-02	2007	Def
II	4128	Revised title and definition	T/L S2 06-02	2007	Def
II	4129	Revised title and definition	T/L S2 06-02	2007	Def

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<b>II</b> <i>USSGL Accounts and Definitions (continued):</i>					
<u>USSGL Account</u>					
II	4355	Added	T/L S2 06-02	2007	Def
II	4356	Added	T/L S2 06-02	2007	Def
II	4357	Added	T/L S2 06-02	2007	Def
II	4384	Revised title and definition	T/L S2 06-02	2007	Def
II	8101	Added	T/L S2 06-02	2007	Def
II	8102	Added	T/L S2 06-02	2007	Def
II	8801	Revised title and definition	T/L S2 06-02	2007	Def
II	8802	Revised title and definition	T/L S2 06-02	2007	Def
II	8803	Added	T/L S2 06-02	2007	Def
II	8804	Added	T/L S2 06-02	2007	Def
<b>III</b> <i>USSGL Account Transactions:</i>					
<u>Transaction</u>					
III	TCA494	Deleted cr USSGL 1450	T/L S2 06-02	2007	TC
III	TCA496	Deleted dr USSGL 1450	T/L S2 06-02	2007	TC
III	TCA548	Deleted cr USSGL 1450	T/L S2 06-02	2007	TC
III	TCA550	Deleted dr USSGL 1450	T/L S2 06-02	2007	TC
III	TCB308	Deleted dr USSGL 1450	T/L S2 06-02	2007	TC
III	TCB604	Deleted cr USSGL 1450	T/L S2 06-02	2007	TC
III	TCC112	Deleted cr USSGL 1450	T/L S2 06-02	2007	TC
III	TCD122	Deleted dr USSGL 1450	T/L S2 06-02	2007	TC
III	TCD306	Deleted cr USSGL 1450	T/L S2 06-02	2007	TC
III	TCD310	Deleted dr USSGL 1450	T/L S2 06-02	2007	TC
<b>IV</b> <i>USSGL Account Attributes:</i>					
<b>FACTS I USSGL Account Attribute Table:</b>					
<u>USSGL Account</u>					
IV	1450	Deleted	T/L S2 06-02	2007	FACTSI Tbl
IV	2320	Revised Fed/NonFed Attribute Domain Value to "N" from "F"	T/L S2 06-02	2007	FACTSI Tbl
IV	2320	Deleted Trading Partner Attribute Domain Value	T/L S2 06-02	2007	FACTSI Tbl
IV	8803	Added	T/L S2 06-02	2007	FACTSI Tbl
IV	8804	Added	T/L S2 06-02	2007	FACTSI Tbl
<b>FACTS II USSGL Account Attribute Table:</b>					
<u>USSGL Account</u>					
IV	4355	Added	T/L S2 06-02	2007	FACTSII Tbl
IV	4356	Added	T/L S2 06-02	2007	FACTSII Tbl
IV	4357	Added	T/L S2 06-02	2007	FACTSII Tbl

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<b>V</b>	<b>USSGL Crosswalks to Standard External Reports:</b>				
	<b>SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources:</b>				
V	None		T/L S2 06-02a	2007	133
	<b>FMS 2108: Yearend Closing Statement:</b>				
V	None		T/L S2 06-02a	2007	2108
	<b>Balance Sheet:</b>				
	<u>Line</u>				
V	Ln 5	Deleted USSGL 1450	T/L S2 06-02a	2007	BalSht
V	Ln 14	Deleted USSGL 1450	T/L S2 06-02a	2007	BalSht
V	Ln 24	Revised attribute domain "C" Covered/NotCovered for USSGL 2190	T/L S2 06-02a	2007	BalSht
V	Ln 27	Revised attribute domain "C" Covered/NotCovered for USSGL 2190	T/L S2 06-02a	2007	BalSht
V	Ln 27	Revised attribute domain "U" Covered/NotCovered for USSGL 2990	T/L S2 06-02a	2007	BalSht
	<b>Statement of Net Cost:</b>				
V	None		T/L S2 06-02a	2007	NetCost
	<b>Statement of Changes in Net Position:</b>				
V	None		T/L S2 06-02a	2007	NetPos
	<b>Statement of Financing:</b>				
V	None		T/L S2 06-02a	2007	SoF
	<b>Statement of Custodial Activity:</b>				
	<u>Line</u>				
V	Ln 7	Deleted Footnote 13	T/L S2 06-02a	2007	Cust
V	Ln 13	Added USSGL 6790	T/L S2 06-02a	2007	Cust
	<u>Footnote</u>				
V	Fnt 12	Revised	T/L S2 06-02a	2007	Cust
V	Fnt 13	Deleted	T/L S2 06-02a	2007	Cust