

U.S. Government Standard General Ledger
Summary of Changes
(Cumulative - July 2007)

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>TFM Effective</u>	<u>Reporting FY</u>	<u>Financial Statement or Report</u>
2007					
I	<i>USSGL Chart of Accounts:</i>				
	<u>USSGL Account</u>				
I	4129	Revised section from "Contract Authority" to "Appropriations Realized"	T/L S2 07-01	2007	CoA
I	5997	Added (early implemented)	T/L S2 07-01	2007	CoA
I	5998	Added (early implemented)	T/L S2 07-01	2007	CoA
II	<i>USSGL Accounts and Definitions:</i>				
	<u>USSGL Account</u>				
II	5997	Added (early implemented)	T/L S2 07-01	2007	Def
II	5998	Added (early implemented)	T/L S2 07-01	2007	Def
III	<i>USSGL Account Transactions:</i>				
	<u>Transaction Code</u>				
III	TCA122	Revised comment	T/L S2 07-01	2007	TC
III	TCA175	Revised comment	T/L S2 07-01	2007	TC
III	TCA175	Added dr USSGL 4136 and cr USSGL 4126	T/L S2 07-01	2007	TC
III	TCA210	Added	T/L S2 07-01	2007	TC
III	TCA212	Added	T/L S2 07-01	2007	TC
III	TCA499	Revised description, comment, and reference	T/L S2 07-01	2007	TC
III	TCA499	Added dr USSGL 4650	T/L S2 07-01	2007	TC
III	TCA522	Revised comment and reference	T/L S2 07-01	2007	TC
III	TCA531	Added	T/L S2 07-01	2007	TC
III	TCA704	Revised comment	T/L S2 07-01	2007	TC
III	TCB134	Revised comment	T/L S2 07-01	2007	TC
III	TCB402	Added cr USSGLs 2130, 2190, 2210, 2211, 2213	T/L S2 07-01	2007	TC
III	TCB404	Revised all	T/L S2 07-01	2007	TC
III	TCB406	Deleted cr USSGL 4801	T/L S2 07-01	2007	TC
III	TCC124	Revised comment	T/L S2 07-01	2007	TC
III	TCC124	Added dr USSGL 2950 and cr USSGL 1310	T/L S2 07-01	2007	TC
III	TCC142	Revised description and comment	T/L S2 07-01	2007	TC
III	TCC414	Revised comment	T/L S2 07-01	2007	TC
III	TCC610	Revised description; added cr USSGL 1810	T/L S2 07-01	2007	TC
III	TCC644	Added dr USSGL 1519 and cr USSGL 1810	T/L S2 07-01	2007	TC
III	TCC646	Added dr USSGL 1310	T/L S2 07-01	2007	TC
III	TCC648	Added dr USSGL 1519	T/L S2 07-01	2007	TC
III	TCD102	Revised description and comment	T/L S2 07-01	2007	TC

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2007					
III	<i>USSGL Account Transactions:</i>				
	<u>Transaction Code</u>				
III	TCD104	Revised description and comment	T/L S2 07-01	2007	TC
III	TCD106	Revised description and comment	T/L S2 07-01	2007	TC
III	TCD107	Added	T/L S2 07-01	2007	TC
III	TCD108	Revised description and comment; added cr USSGL 4620	T/L S2 07-01	2007	TC
III	TCD110	Revised description and comment; added cr USSGL 4620	T/L S2 07-01	2007	TC
III	TCD114	Revised description and comments; added dr USSGLs 4450, 4620; deleted dr USSGL 4801 and cr USSGL 4901; deleted all proprietary USSGLs	T/L S2 07-01	2007	TC
III	TCD116	Deleted	T/L S2 07-01	2007	TC
III	TCD118	Deleted	T/L S2 07-01	2007	TC
III	TCD120	Revised description and comment; added cr USSGL 4620	T/L S2 07-01	2007	TC
III	TCD122	Revised comment; added dr USSGLs 4450, 4620	T/L S2 07-01	2007	TC
III	TCD126	Revised description and comment; added dr USSGLs 4450, 4620	T/L S2 07-01	2007	TC
III	TCD128	Revised description	T/L S2 07-01	2007	TC
III	TCD130	Revised description	T/L S2 07-01	2007	TC
III	TCD132	Deleted	T/L S2 07-01	2007	TC
III	TCD402	Revised comment	T/L S2 07-01	2007	TC
III	TCD424	Revised comment	T/L S2 07-01	2007	TC
III	TCD589	Added (from F140)	T/L S2 07-01	2007	TC
III	TCE113	Added	T/L S2 07-01	2007	TC
III	TCE117	Deleted dr USSGL 1633	T/L S2 07-01	2007	TC
III	TCF128	Revised comment	T/L S2 07-01	2007	TC
III	TCF140	Deleted (to D589)	T/L S2 07-01	2007	TC
III	TCF302	Deleted dr USSGLs 4167, 4170, 4173, 4175, 4176, 4190, 4191, 4192, 4195	T/L S2 07-01	2007	TC
III	TCF336	Added dr USSGL 5997 and cr USSGL 5998	T/L S2 07-01	2007	TC
III	TCF369	Revised description, comment, and reference; added cr USSGL 4384	T/L S2 07-01	2007	TC
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IV	<i>USSGL Account Attribute Tables:</i>				
	FACTS I USSGL Account Attribute Table:				
	<u>Attribute Definition Report</u>				
	Custodial/Noncustodial	Revised domain value definition	T/L S2 07-01	2007	FACTSI ADR
	<u>USSGL Account</u>				
IV	1610	Revised attribute domain value to "Y" from "F" for attribute Federal/NonFederal and removed shading	T/L S2 07-01	2007	FACTSI Tbl
IV	1611	Revised attribute domain value to "Y" from "F" for attribute Federal/NonFederal and removed shading	T/L S2 07-01	2007	FACTSI Tbl

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2007					
IV					
<i>USSGL Account Attribute Tables:</i>					
FACTS I USSGL Account Attribute Table:					
<u>USSGL Account</u>					
IV	1612	Revised attribute domain value to "Y" from "F" for attribute Federal/NonFederal and removed shading	T/L S2 07-01	2007	FACTSI Tbl
IV	1613	Revised attribute domain value to "Y" from "F" for attribute Federal/NonFederal and removed shading	T/L S2 07-01	2007	FACTSI Tbl
IV	2320	Added shading to attribute domain value "N" for attribute Federal/NonFederal	T/L S2 07-01	2007	FACTSI Tbl
IV	5997	Added (early implemented)	T/L S2 07-01	2007	FACTSI Tbl
IV	5998	Added (early implemented)	T/L S2 07-01	2007	FACTSI Tbl
FACTS II USSGL Account Attribute Table:					
<u>USSGL Account</u>					
IV	1340	Added	T/L S2 07-01	2007	FACTSII Tbl
IV	1618	Added	T/L S2 07-01	2007	FACTSII Tbl
IV	1633	Added	T/L S2 07-01	2007	FACTSII Tbl
IV	4123	Revised attribute domain value to "U/E" from "U" for attribute TAFS_Status	T/L S2 07-01	2007	FACTSII Tbl
IV	4125	Deleted attribute domain value "Y" from attributes Direct_Transfer_Agency and Direct_Transfer_Account	T/L S2 07-01	2007	FACTSII Tbl
IV	4132	Revised attribute domain value to "Y" from "S" for attribute Authority_Type	T/L S2 07-01	2007	FACTSII Tbl
<u>Column</u>					
IV	Deficiency_Flag	Removed	T/L S2 07-01	2007	FACTSII Tbl
IV	Transfer_To_From	Removed	T/L S2 07-01	2007	FACTSII Tbl
<u>Easy Reference</u>					
<u>Attribute</u>					
IV	Deficiency_Flag	Removed	T/L S2 07-01	2007	FACTSII EasRef
IV	Transfer_To_From	Removed	T/L S2 07-01	2007	FACTSII EasRef
Entity Relationship Diagram					
IV	Deficiency_Flag	Deleted	T/L S2 07-01	2007	FACTSII ERD
Attribute Definition Report					
IV	Deficiency_Flag	Deleted	T/L S2 07-01	2007	FACTSII ADR
<i>USSGL Crosswalks to Standard External Reports:</i>					
SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources:					
<u>Line</u>					
V	Line 3A1	Revised attribute domain value to "U/E" from "U" for attribute TAFS_Status for USSGL 4123	T/L S2 07-01	2007	133
FMS 2108: Yearend Closing Statement:					
<u>Column</u>					
V	Col 6	Added account 1633 to RT7 .931; added footnote 7	T/L S2 07-01	2007	2108
V	Col 7	Added additional information footnote 7 to USSGL 4123	T/L S2 07-01	2007	2108
V	Col 11	Added additional information footnote 7 to USSGL 4357	T/L S2 07-01	2007	2108

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2007					
<i>USSGL Crosswalks to Standard External Reports:</i>					
Budget Program and Financing (P&F) Schedule:					
V	None		T/L S2 07-01	2007	P&F
Balance Sheet:					
<u>Line</u>					
V	Ln 32	Added USSGLs 5997, 5998	T/L S2 07-01	2007	BalSht
V	Ln 33	Added USSGLs 5997, 5998	T/L S2 07-01	2007	BalSht
Statement of Net Cost:					
V	None		T/L S2 07-01	2007	NetCost
Statement of Changes in Net Position:					
<u>Line</u>					
V	8	Added USSGL 5997	T/L S2 07-01	2007	NetPos
Statement of Financing:					
V		OMB Circular No. A-136 "Financial Reporting Requirements," dated June 29, 2007, states that this statement is no longer required. Therefore, the USSGL Crosswalk is deleted.	T/L S2 07-01	2007	SoF
Statement of Custodial Activity:					
<u>Line</u>					
V	Ln 9	Revised attribute domain "E" in the Trial Balance Column for USSGLs 5801, 5809	T/L S2 07-01	2007	Cust
V	Ln 11	Added USSGL 5998; added footnote 7 for USSGLs 2980, 5990	T/L S2 07-01	2007	Cust
V	Ln 15	Revised to footnote 11 from footnote 10	T/L S2 07-01	2007	Cust
VI USSGL Crosswalks to the Closing Package Statements:					
Reclassified Balance Sheet:					
<u>Line</u>					
VI	Ln 2.6	Added USSGLs 1610, 1611, 1612, 1613	T/L S2 07-01	2007	RBalSht
VI	Ln 2.7	Deleted USSGL 1450	T/L S2 07-01	2007	RBalSht
VI	Ln 3.8	Deleted USSGL 1450	T/L S2 07-01	2007	RBalSht
VI	Ln 6.3	Added USSGL 2190	T/L S2 07-01	2007	RBalSht
VI	Ln 6.8	Deleted USSGL 2995	T/L S2 07-01	2007	RBalSht
VI	Ln 9.1	Deleted	T/L S2 07-01	2007	RBalSht
VI	Ln 9.2	Revised to new line 9.1 "Net Position - NonEarmarked Funds"	T/L S2 07-01	2007	RBalSht
VI	Ln 9.2	Added USSGLs 5997, 5998	T/L S2 07-01	2007	RBalSht
VI	Ln 9.3	Revised to new line 9.2 "Net Position - Earmarked Funds"	T/L S2 07-01	2007	RBalSht
VI	Ln 9.3	Added USSGLs 5997, 5998	T/L S2 07-01	2007	RBalSht
VI	Ln 10	Revised calculation from 9.2 + 9.3 to 9.1 + 9.2	T/L S2 07-01	2007	RBalSht
<u>Footnote</u>					
VI	Fmt 11	Added	T/L S2 07-01	2007	RBalSht

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2007					
VI	<i>USSGL Crosswalks to the Closing Package Statements:</i>				
	Reclassified Statement of Net Cost:				
	<u>Line</u>				
VI	Ln 7	Revised attribute column Federal/NonFederal for USSGL 7500 from "F/N" to "N"	T/L S2 07-01	2007	RNetCost
VI	Ln 10.3	Revised line title	T/L S2 07-01	2007	RNetCost
	Reclassified Statement of Changes in Net Position:				
	<u>Line</u>				
VI	Ln 6.2	Added reciprocal category 06	T/L S2 07-01	2007	RNetPos
VI	Ln 7.1	Added USSGL 3106; revised line title	T/L S2 07-01	2007	RNetPos
VI	Ln 7.2	Revised line title; added USSGL 5740; deleted USSGL 3102	T/L S2 07-01	2007	RNetPos
VI	Ln 7.3	Revised line title; added USSGL 5745; deleted USSGL 3103	T/L S2 07-01	2007	RNetPos
VI	Ln 7.4	Revised line number and title; added USSGLs 3102, 5755; deleted USSGLs 3106, 5790	T/L S2 07-01	2007	RNetPos
VI	Ln 7.5	Revised line number and title; added USSGLs 3103, 5765; deleted USSGLs 5740, 5750	T/L S2 07-01	2007	RNetPos
VI	Ln 7.6	Revised line number and title; added USSGLs 5750, 5997; deleted USSGLs 5745, 5760	T/L S2 07-01	2007	RNetPos
VI	Ln 7.7	Revised line number and title; added USSGLs 5760, 5998; deleted USSGLs 3107, 5320, 5329, 5700, 5790, 5799, 5900, 5909, 5990, 5991, 7500	T/L S2 07-01	2007	RNetPos
VI	Ln 7.8	Revised line number and title; added USSGLs 3107, 5320, 5329, 5700, 5790, 5799, 5900, 5909, 5990, 5991, 7500; deleted calculation	T/L S2 07-01	2007	RNetPos
VI	Ln 7.9	Added	T/L S2 07-01	2007	RNetPos
VI	Ln 10	Revised calculation	T/L S2 07-01	2007	RNetPos
	<u>Footnote</u>				
VI	Fmt 14	Added	T/L S2 07-01	2007	RNetPos
2008					
I	<i>USSGL Chart of Accounts:</i>				
	USSGL Account				
I	1351	Added	T/L S2 07-01	2008	CoA
I	2511	Added	T/L S2 07-01	2008	CoA
I	2970	Revised title	T/L S2 07-01	2008	CoA
I	2985	Added	T/L S2 07-01	2008	CoA
I	4290	Added	T/L S2 07-01	2008	CoA
I	4351	Added	T/L S2 07-01	2008	CoA
I	5775	Added	T/L S2 07-01	2008	CoA
I	5776	Added	T/L S2 07-01	2008	CoA
I	5791	Added	T/L S2 07-01	2008	CoA
I	5795	Added	T/L S2 07-01	2008	CoA
I	5990	Revised title	T/L S2 07-01	2008	CoA
I	5991	Revised title	T/L S2 07-01	2008	CoA
I	5993	Added	T/L S2 07-01	2008	CoA
I	5994	Added	T/L S2 07-01	2008	CoA
I	5997	Added	T/L S2 07-01	2008	CoA

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2008					
I	<i>USSGL Chart of Accounts:</i>				
	<u>USSGL Account</u>				
I	5998	Added	T/L S2 07-01	2008	CoA
I	8101	Revised title	T/L S2 07-01	2008	CoA
I	8102	Revised title	T/L S2 07-01	2008	CoA
II	<i>USSGL Accounts and Definitions:</i>				
	<u>USSGL Account</u>				
II	1351	Added	T/L S2 07-01	2008	Def
II	2511	Added	T/L S2 07-01	2008	Def
II	2970	Revised title	T/L S2 07-01	2008	Def
II	2980	Revised definition	T/L S2 07-01	2008	Def
II	2985	Added	T/L S2 07-01	2008	Def
II	4290	Added	T/L S2 07-01	2008	Def
II	4350	Revised definition	T/L S2 07-01	2008	Def
II	4351	Added	T/L S2 07-01	2008	Def
II	4510	Revised definition	T/L S2 07-01	2008	Def
II	4610	Revised definition	T/L S2 07-01	2008	Def
II	5775	Added	T/L S2 07-01	2008	Def
II	5776	Added	T/L S2 07-01	2008	Def
II	5791	Added	T/L S2 07-01	2008	Def
II	5795	Added	T/L S2 07-01	2008	Def
II	5990	Revised title and definition	T/L S2 07-01	2008	Def
II	5991	Revised title and definition	T/L S2 07-01	2008	Def
II	5993	Added	T/L S2 07-01	2008	Def
II	5994	Added	T/L S2 07-01	2008	Def
II	5997	Added	T/L S2 07-01	2008	Def
II	5998	Added	T/L S2 07-01	2008	Def
II	7112	Revised definition	T/L S2 07-01	2008	Def
II	7212	Revised definition	T/L S2 07-01	2008	Def
II	8101	Revised title	T/L S2 07-01	2008	Def
II	8102	Revised title	T/L S2 07-01	2008	Def

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2008					
III	<i>USSGL Account Transactions:</i>				
	<i>Transaction Code</i>				
III	TCB113	Added	T/L S2 07-01	2008	TC
III	TCB121	Revised description and comment	T/L S2 07-01	2008	TC
III	TCB131	Added	T/L S2 07-01	2008	TC
III	TCB134	Revised comment	T/L S2 07-01	2008	TC
III	TCB440	Added	T/L S2 07-01	2008	TC
III	TCC141	Revised description	T/L S2 07-01	2008	TC
III	TCC143	Revised description and comment	T/L S2 07-01	2008	TC
III	TCC145	Added	T/L S2 07-01	2008	TC
III	TCC147	Added	T/L S2 07-01	2008	TC
III	TCC149	Added	T/L S2 07-01	2008	TC
III	TCC151	Added	T/L S2 07-01	2008	TC
III	TCC155	Added	T/L S2 07-01	2008	TC
III	TCC402	Revised all	T/L S2 07-01	2008	TC
III	TCC405	Added	T/L S2 07-01	2008	TC
III	TCC420	Revised all	T/L S2 07-01	2008	TC
III	TCC434	Deleted	T/L S2 07-01	2008	TC
III	TCC435	Added	T/L S2 07-01	2008	TC
III	TCC436	Deleted	T/L S2 07-01	2008	TC
III	TCC437	Added	T/L S2 07-01	2008	TC
III	TCC444	Added	T/L S2 07-01	2008	TC
III	TCD112	Added	T/L S2 07-01	2008	TC
III	TCD146	Revised description, comment, and reference; added dr USSGL 5791; deleted dr USSGL 1399	T/L S2 07-01	2008	TC
III	TCD147	Added	T/L S2 07-01	2008	TC
III	TCD148	Revised all	T/L S2 07-01	2008	TC
III	TCD420	Revised description and reference	T/L S2 07-01	2008	TC
III	TCD422	Revised description and reference	T/L S2 07-01	2008	TC
III	TCD424	Revised description and comment	T/L S2 07-01	2008	TC
III	TCD584	Revised description, comment, and reference	T/L S2 07-01	2008	TC
III	TCD585	Added	T/L S2 07-01	2008	TC
III	TCD590	Added	T/L S2 07-01	2008	TC
III	TCE113	Revised comment	T/L S2 07-01	2008	TC
III	TCE117	Revised comment	T/L S2 07-01	2008	TC
III	TCE119	Added	T/L S2 07-01	2008	TC
III	TCE508	Revised reference; added dr USSGL 5776; deleted dr USSGL 5730	T/L S2 07-01	2008	TC
III	TCE509	Added	T/L S2 07-01	2008	TC

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2008					
III	<i>USSGL Account Transactions:</i>				
	<u>Transaction Code</u>				
III	TCE604	Revised reference; added cr USSGL 5775; deleted cr USSGL 5720	T/L S2 07-01	2008	TC
III	TCF122	Added cr USSGL 4351; deleted cr USSGL 4350	T/L S2 07-01	2008	TC
III	TCF124	Revised description, comment, and reference; added dr USSGL 2985	T/L S2 07-01	2008	TC
III	TCF125	Added	T/L S2 07-01	2008	TC
III	TCF144	Revised comment and reference; added dr USSGL 5900	T/L S2 07-01	2008	TC
III	TCF302	Added cr USSGL 4290	T/L S2 07-01	2008	TC
III	TCF336	Added dr USSGLs 5755, 5791, 5795, and cr USSGLs 5776, 5993, 5994; deleted cr USSGL 5790	T/L S2 07-01	2008	TC
III	TCF390	Revised comment; added dr USSGL 4351; deleted dr USSGL 4350	T/L S2 07-01	2008	TC
IV					
	<i>USSGL Account Attribute Tables:</i>				
	FACTS I USSGL Account Attribute Table:				
	<u>USSGL Account</u>				
IV	1351	Added	T/L S2 07-01	2008	FACTSI Tbl
IV	2511	Added	T/L S2 07-01	2008	FACTSI Tbl
IV	2985	Added	T/L S2 07-01	2008	FACTSI Tbl
IV	5775	Added	T/L S2 07-01	2008	FACTSI Tbl
IV	5776	Added	T/L S2 07-01	2008	FACTSI Tbl
IV	5791	Added	T/L S2 07-01	2008	FACTSI Tbl
IV	5795	Added	T/L S2 07-01	2008	FACTSI Tbl
IV	5993	Added	T/L S2 07-01	2008	FACTSI Tbl
IV	5994	Added	T/L S2 07-01	2008	FACTSI Tbl
IV	5997	Added	T/L S2 07-01	2008	FACTSI Tbl
IV	5998	Added	T/L S2 07-01	2008	FACTSI Tbl
	FACTS II USSGL Account Attribute Table:				
	<u>USSGL Account</u>				
IV	4290	Added	T/L S2 07-01	2008	FACTSII Tbl
IV	4351	Added	T/L S2 07-01	2008	FACTSII Tbl
	<u>Attribute</u>				
IV	Prior_Year_Adjustment	Added to USSGL accounts 1010E, 1120E, 1130E, 1195E, 1610E, 1611E, 1612E, 1613E, 1620E, 1621E, 1622E, 1623E, 1630E, 1631E, 1638E, 4032E, 4042E, 4111E, 4112E, 4114E, 4115E, 4117E, 4118E, 4119E, 4122E, 4123E, 4124E, 4125E, 4126E, 4127E, 4128E, 4129E, 4130E, 4131E, 4132E, 4133E, 4134E, 4135E, 4136E, 4137E, 4138E, 4140E, 4141E, 4143E, 4144E, 4146E, 4147E, 4150E, 4151E, 4152E, 4157E, 4158E, 4166E, 4167E, 4168E, 4170E, 4171E, 4172E, 4173E, 4175E, 4176E, 4190E, 4191E, 4192E, 4199E, 4212E, 4221E, 4222E, 4225E, 4230E, 4232E, 4233E, 4234E, 4251E, 4252E, 4255E, 4260E, 4261E, 4262E, 4263E, 4264E, 4265E, 4266E, 4267E, 4271E, 4273E, 4275E, 4276E, 4277E, 4281E, 4283E, 4285E, 4286E, 4287E, 4290E, 4320E, 4350E, 4351E, 4355E, 4356E, 4357E, 4382E, 4383E, 4384E, 4387E, 4388E, 4392E, 4393E, 4394E, 4397E, 4398E, 4399E, 4801E, 4802E, 4831E, 4871E, 4872E, 4881E, 4882, 4901E, 4902E, 4908E, 4931E, 4971E, 4972E, 4981E, 4982E	T/L S2 07-01	2008	FACTSII Tbl

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2008					
IV	USSGL Account Attribute Tables:				
	FACTS II USSGL Account Attribute Table:				
	Entity Relationship Diagram				
IV	Prior_Year_Adjustment	Added	T/L S2 07-01	2008	FACTSII ERD
	Attribute Definition Report				
IV	Prior_Year_Adjustment	Added	T/L S2 07-01	2008	FACTSII ADR
IV	Prior_Year_Adjustment		T/L S2 07-01	2008	FACTSII ADR
	Added domain values "B - Adjustments to prior-year reporting backdated in Treasury's Central Accounting system," "P - Adjustments to prior-year reporting not backdated in Treasury's Central Accounting system." and "X - Not an adjustment to prior-year reporting"				
	<u>Easy Reference</u>				
	<u>Attribute</u>				
IV	Prior_Year_Adjustment	Added	T/L S2 07-01	2008	FACTSII EasRef
IV	Prior_Year_Adjustment	Added domain values "P - Adjustments to prior-year reporting" and "X - Not an adjustment to prior-year reporting"	T/L S2 07-01	2008	FACTSII EasRef
V	USSGL Crosswalks to Standard External Reports:				
	SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources:				
	<u>Line</u>				
V	Line 1B	Added	T/L S2 07-01	2008	133
V	Line 3D1a	Added USSGL 4290	T/L S2 07-01	2008	133
V	Line 6A	Added USSGL 4351	T/L S2 07-01	2008	133
V	Line 12A	Revised line title	T/L S2 07-01	2008	133
V	Line 12A1	Added	T/L S2 07-01	2008	133
V	Line 12A2	Added	T/L S2 07-01	2008	133
V	Line 12B	Revised line title	T/L S2 07-01	2008	133
V	Line 12B1	Added	T/L S2 07-01	2008	133
V	Line 12B2	Added	T/L S2 07-01	2008	133
	<u>Footnotes</u>				
V	Fnt 22	Revised	T/L S2 07-01	2008	133
V	Fnt 23	Added	T/L S2 07-01	2008	133
V	Fnt 24	Added	T/L S2 07-01	2008	133
V	Fnt 25	Added	T/L S2 07-01	2008	133
V	Fnt 26	Added	T/L S2 07-01	2008	133
	FMS 2108: Yearend Closing Statement:				
V	None		T/L S2 07-01	2008	2108
	Balance Sheet:				
	<u>Line</u>				
V	Ln 4	Added USSGL 1351	T/L S2 07-01	2008	BalSht
V	Ln 18	Added USSGL 2511	T/L S2 07-01	2008	BalSht
V	Ln 19	Added USSGL 2985	T/L S2 07-01	2008	BalSht
V	Ln 32	Added USSGLs 5775, 5776, 5791, 5795, 5993, 5994, 5997, 5998	T/L S2 07-01	2008	BalSht
V	Ln 33	Added USSGLs 5775, 5776, 5791, 5795, 5993, 5994, 5997, 5998	T/L S2 07-01	2008	BalSht

U.S. Government Standard General Ledger
 Summary of Changes
 (Cumulative - July 2007)

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>TFM Effective</u>	<u>Reporting FY</u>	<u>Financial Statement or Report</u>
2008					
V	<i>USSGL Crosswalks to Standard External Reports:</i>				
	Statement of Net Cost:				
V	None		T/L S2 07-01	2008	NetCost
	Statement of Changes in Net Position:				
	<u>Line</u>				
V	11	Added USSGLs 5775, 5776	T/L S2 07-01	2008	NetPos
	13	Added USSGLs 5791, 5795, 5993, 5994	T/L S2 07-01	2008	NetPos
	Statement of Custodial Activity:				
V	None		T/L S2 07-01	2008	Cust