

U.S. Government Standard General Ledger
Summary of Changes
(Cumulative - December 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>
T/L S2 08-01					
Part 2 - 2008					
I	<i>USSGL Chart of Accounts:</i>				
	<u>USSGL Account</u>				
I	1399	Revised definition	T/L S2 08-01	2008	CoA
I	2180	Revised definition	T/L S2 08-01	2008	CoA
III	<i>USSGL Account Transactions:</i>				
	<u>Transaction Code</u>				
III	TCB134	Revised comment	T/L S2 08-01	2008	TC
III	TCB402	Added dr USSGL account 1720	T/L S2 08-01	2008	TC
III	TCB410	Deleted	T/L S2 08-01	2008	TC
III	TCC132	Revised comment	T/L S2 08-01	2008	TC
III	TCC136	Revised comment	T/L S2 08-01	2008	TC
III	TCC408	Revised comment	T/L S2 08-01	2008	TC
III	TCC409	Added	T/L S2 08-01	2008	TC
III	TCC606	Revised comment	T/L S2 08-01	2008	TC
III	TCC646	Revised comment; deleted dr USSGL account 1310 and cr USSGL account 4287	T/L S2 08-01	2008	TC
III	TCC647	Added	T/L S2 08-01	2008	TC
III	TCC648	Revised comment	T/L S2 08-01	2008	TC
III	TCD145	Revised comment	T/L S2 08-01	2008	TC
IV	<i>USSGL Account Attribute Tables:</i>				
	FACTS II USSGL Account Attribute Table:				
	<u>USSGL Account</u>				
IV	1620B	Added domain value "Y" Transaction_Partner attribute	T/L S2 08-01	2008	FACTSII Tbl
IV	4801E	Removed domain value "Y" from Year_of_Budget_Authority and BEA_Category_Indicator attribute	T/L S2 08-01	2008	FACTSII Tbl
	<u>Attribute</u>				
IV	Prior_Year_Adjustment	Added to USSGL accounts 1340E, 1610B, 1618E, 1620B, 1630B, 1633E, 4122B, 4126B, 4127B, 4136B, 4137B, 4145E, 4148E, 4166B, 4171B, 4172B, 4221B, 4222B, 4225B, 4231E, 4251B, 4281B, 4283B, 4285B, 4286B, 4287B, 4384B, 4391E, 4394B, 4395E, 4397B, 4398B, 4450B, 4450E, 4620B, 4620E, 4650B, 4650E, 4801B, 4802B, 4832E, 4901B, and 4908B.	T/L S2 08-01	2008	FACTSII Tbl
IV	Prior_Year_Adjustment	Deleted from USSGL accounts 4032E and 4042E.	T/L S2 08-01	2008	FACTSII Tbl
	<u>Footnote</u>				
IV	Fnt 3	Revised	T/L S2 08-01	2008	FACTSII Tbl

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V	<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 1A	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4122B, 4126B, 4127B, 4136B, 4137B, 4166B, 4171B, 4172B, 4221B, 4222B, 4225B, 4251B, 4281B, 4283B, 4285B, 4286B, 4287B, 4384B, 4394B, 4397B, 4398B, 4801B, 4802B, 4901B, and 4908B	T/L S2 08-01	2008	133
V	Line 1B	Added USSGL accounts 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, 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, 4391E, 4392E, 4393E, 4394E, 4397E, 4398E, 4399E, 4801E, 4802E, 4831E, 4871E, 4872E, 4881E, 4882E, 4901E, 4902E, 4908E, 4931E, 4971E, 4972E, 4981E, and 4982E	T/L S2 08-01	2008	133
V	Line 2A	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4871E and 4971E	T/L S2 08-01	2008	133
V	Line 3A1	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4111E, 4112E, 4114E, 4115E, 4117E, 4118E, 4119E, 4122E, 4122B, 4123E, 4124E, 4125E, 4126E, 4127E, 4127B, 4128E, 4129E, 4138E, 4150E, 4157E, 4384E, 4384B, 4391E, 4394E, and 4394E	T/L S2 08-01	2008	133
V	Line 3B	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4128E and 4141E	T/L S2 08-01	2008	133
V	Line 3C	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL account 4131E	T/L S2 08-01	2008	133
V	Line 3D1a	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4212E, 4252E, 4260E, 4261E, 4262E, 4263E, 4264E, 4265E, 4266E, 4267E, 4271E, 4273E, 4275E, 4276E, 4277E, 4290E, 4872E, and 4972E	T/L S2 08-01	2008	133
V	Line 3D1b	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4251E, 4251B, 4281E, 4281B, 4283E, 4283B, 4285E, 4285B, 4286E, 4286B, 4287E, and 4287B	T/L S2 08-01	2008	133
V	Line 3D2a	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4222E and 4222B	T/L S2 08-01	2008	133
V	Line 3D2b	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4221E and 4221B	T/L S2 08-01	2008	133
V	Line 3D4	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4123E, 4158E, 4384E, and 4384B	T/L S2 08-01	2008	133
V	Line 3D5a	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL account 4255E	T/L S2 08-01	2008	133
V	Line 3D5b	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4225E and 4225B	T/L S2 08-01	2008	133
V	Line 4A	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4137E, 4137B, 4166E, 4166B, 4167E, 4168E, 4170E, 4171E, 4171B, 4172E, 4172B, 4173E, and 4175E	T/L S2 08-01	2008	133

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V	<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 4B	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4160E and 4165E	T/L S2 08-01	2008	133
V	Line 4C	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4176E, 4190E, 4191E, 4192E, 4199E, and 4320E	T/L S2 08-01	2008	133
V	Line 5	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4382E, 4383E, 4387E, 4388E, 4395E, 4397E, 4397B, 4398E, 4398B and 4399E	T/L S2 08-01	2008	133
V	Line 6A	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4350E, 4351E, 4355E, 4356E, and 4357E	T/L S2 08-01	2008	133
V	Line 6B	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4392E and 4393E	T/L S2 08-01	2008	133
V	Line 6C	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4146E, 4147E, 4151E, and 4152E	T/L S2 08-01	2008	133
V	Line 6D	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4130E, 4132E, 4133E, 4134E, 4135E, 4140E, 4143E, 4144E, and 4391E	T/L S2 08-01	2008	133
V	Line 6E	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4135E, 4136E, and 4136B	T/L S2 08-01	2008	133
V	Line 8A1	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4801E, 4801B, 4802E, 4802B, 4881E, 4882E, 4901E, 4901B, 4902E, 4908E, 4908B, 4981E, and 4982E	T/L S2 08-01	2008	133
V	Line 8A2	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4801E, 4801B, 4802E, 4802B, 4881E, 4882E, 4901E, 4901B, 4902E, 4981E, and 4982E	T/L S2 08-01	2008	133
V	Line 8A3	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4801E, 4801B, 4802E, 4802B, 4881E, 4882E, 4901E, 4901B, 4902E, 4908E, 4908B, 4981E, and 4982E	T/L S2 08-01	2008	133
V	Line 8B1	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4801E, 4801B, 4802E, 4802B, 4881E, 4882E, 4901E, 4901B, 4902E, 4981E, and 4982E	T/L S2 08-01	2008	133
V	Line 8B2	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4801E, 4801B, 4802E, 4802B, 4881E, 4882E, 4901E, 4901B, 4902E, 4981E, and 4982E	T/L S2 08-01	2008	133
V	Line 8B3	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4801E, 4801B, 4802E, 4802B, 4881E, 4882E, 4901E, 4901B, 4902E, 4908E, 4908B, 4981E, and 4982E	T/L S2 08-01	2008	133
V	Line 12A1	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4801B and 4901B	T/L S2 08-01	2008	133
V	Line 12A2	Added USSGL accounts 4801E, 4831E, 4871E, 4881E, 4901E, 4931E, 4971E, and 4981E	T/L S2 08-01	2008	133
V	Line 12B1	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4221B, 4225B, 4251B, 4281B, 4283B, 4285B, 4286B, and 4287B	T/L S2 08-01	2008	133
V	Line 12B2	Added USSGL accounts 4199E, 4221E, 4225E, 4230E, 4232E, 4233E, 4234E, 4251E, 4281E, 4283E, 4285E, 4286E, and 4287E	T/L S2 08-01	2008	133

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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 13	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4801E, 4801B, 4802E, 4802B, 4881E, 4882E, 4901E, 4901B, 4902E, 4908E, 4908B, 4981E, and 4982E	T/L S2 08-01	2008	133
V	Line 14	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4802E, 4802B, 4882E, 4902E, 4908E, 4908B, and 4982	T/L S2 08-01	2008	133
V	Line 15A	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4831E and 4931E	T/L S2 08-01	2008	133
V	Line 15B	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4199E, 4230E, 4232E, 4233E, and 4234E	T/L S2 08-01	2008	133
V	Line 16	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4871E and 4971E	T/L S2 08-01	2008	133
V	Line 17	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4221E, 4221B, 4225E, 4225B, 4251E, 4251B, 4281E, 4281B, 4283E, 4283B, 4285E, 4285B, 4286E, 4286B, 4287E, and 4287B	T/L S2 08-01	2008	133
V	Line 19A	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4802E, 4802B, 4882E, 4902E, 4908E, 4908B, and 4982E	T/L S2 08-01	2008	133
V	Line 19B	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4212E, 4222E, 4222B, 4252E, 4255E, 4260E, 4261E, 4262E, 4263E, 4264E, 4265E, 4266E, 4267E, 4271E, 4273E, 4275E, 4276E, 4277E, 4290E, 4872E, and 4972E	T/L S2 08-01	2008	133
	<u>Footnote</u>				
V	Fnt 1	Revised	T/L S2 08-01	2008	133
V	Fnt 2	Revised	T/L S2 08-01	2008	133
V	Fnt 9	Revised	T/L S2 08-01	2008	133
V	Fnt 24	Revised	T/L S2 08-01	2008	133
V	Fnt 26	Revised	T/L S2 08-01	2008	133
	FMS 2108: Yearend Closing Statement:				
	Unexpended Balances, Investments, and Imprest Funds:				
	<u>Column</u>				
V	Col 4	Added Prior-Year Adjustment attribute, domain values B and X, to USSGL account 4391	T/L S2 08-01	2008	2108
V	Col 4	Added Prior-Year Adjustment attribute, domain values B, P, and X, to USSGL account 4350	T/L S2 08-01	2008	2108
V	Col 5	Added Prior-Year Adjustment attribute, domain values B and X, to USSGL account 1010	T/L S2 08-01	2008	2108
V	Col 6	Added Prior-Year Adjustment attribute, domain values B and X, to USSGL accounts 1120 and 1130	T/L S2 08-01	2008	2108
V	Col 6	Added Prior-Year Adjustment attribute, domain values B, P, and X, to USSGL accounts 1340, 1610, 1611, 1612, 1613, 1618, 1620, 1621, 1630, 1631 and 1638	T/L S2 08-01	2008	2108
	Definite Borrowing Authority:				
V	Col 3	Added Prior-Year Adjustment attribute, domain values B and X, to USSGL accounts 4140, 4392, and 4393	T/L S2 08-01	2008	2108
V	Col 3	Added Prior-Year Adjustment attribute, domain values P and X, to USSGL accounts 4141 and 4143	T/L S2 08-01	2008	2108
V	Col 4	Added Prior-Year Adjustment attribute, domain values B and X, to USSGL account 4145	T/L S2 08-01	2008	2108

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V	<i>USSGL Crosswalks to Standard External Reports:</i>				
	FMS 2108: Yearend Closing Statement:				
	Definite Borrowing Authority:				
	<u>Column</u>				
V	Col 6	Added Prior-Year Adjustment attribute, domain values B and X, to USSGL accounts 4140, 4145, 4392 and 4393	T/L S2 08-01	2008	2108
V	Col 6	Added Prior-Year Adjustment attribute, domain values P and X, to USSGL accounts 4141 and 4143	T/L S2 08-01	2008	2108
	Indefinite Borrowing Authority:				
V	Col 3	Added Prior-Year Adjustment attribute, domain values P and X, to USSGL account 4141	T/L S2 08-01	2008	2108
V	Col 4	Added Prior-Year Adjustment attribute, domain values B and X, to USSGL account 4145	T/L S2 08-01	2008	2108
V	Col 5	Added Prior-Year Adjustment attribute, domain values B and X, to USSGL account 4140	T/L S2 08-01	2008	2108
V	Col 5	Added Prior-Year Adjustment attribute, domain values P and X, to USSGL accounts 4143 and 4144	T/L S2 08-01	2008	2108
V	Col 6	Added Prior-Year Adjustment attribute, domain values B and X to USSGL accounts 4140 and 4145	T/L S2 08-01	2008	2108
V	Col 6	Added Prior-Year Adjustment attribute, domain values P and X, to USSGL accounts 4141, 4143, and 4144	T/L S2 08-01	2008	2108
	Definite Contract Authority:				
V	Col 3	Added Prior-Year Adjustment attribute, domain values P and X, to USSGL account 4131	T/L S2 08-01	2008	2108
V	Col 4	Added Prior-Year Adjustment attribute, domain values P and X, to USSGL account 4136	T/L S2 08-01	2008	2108
V	Col 4	Added Prior-Year Adjustment attribute, domain values B, P, and X, to USSGL account 4135	T/L S2 08-01	2008	2108
V	Col 5	Added Prior-Year Adjustment attribute, domain values B and X, to USSGL accounts 4392 and 4393	T/L S2 08-01	2008	2108
V	Col 5	Added Prior-Year Adjustment attribute, domain values P and X, to USSGL accounts 4133 and 4134	T/L S2 08-01	2008	2108
V	Col 5	Added Prior-Year Adjustment attribute, domain values B, P, and X, to USSGL account 4135	T/L S2 08-01	2008	2108
V	Col 6	Added Prior-Year Adjustment attribute, domain values B and X, to USSGL accounts 4392 and 4393	T/L S2 08-01	2008	2108
V	Col 6	Added Prior-Year Adjustment attribute, domain values P and X, to USSGL accounts 4131, 4133, 4134, and 4136	T/L S2 08-01	2008	2108
V	Col 6	Added Prior-Year Adjustment attribute, domain values B, P, and X, to USSGL account 4135	T/L S2 08-01	2008	2108
	Indefinite Contract Authority:				
V	Col 3	Added Prior-Year Adjustment attribute, domain values P and X, to USSGL account 4131	T/L S2 08-01	2008	2108
V	Col 4	Added Prior-Year Adjustment attribute, domain values P and X, to USSGL account 4136	T/L S2 08-01	2008	2108
V	Col 4	Added Prior-Year Adjustment attribute, domain values B, P, and X, to USSGL account 4135	T/L S2 08-01	2008	2108
V	Col 5	Added Prior-Year Adjustment attribute, domain values P and X, to USSGL accounts 4132, 4133, and 4134	T/L S2 08-01	2008	2108
V	Col 5	Added Prior-Year Adjustment attribute, domain values B, P, and X, to USSGL account 4135	T/L S2 08-01	2008	2108
V	Col 6	Added Prior-Year Adjustment attribute, domain values P and X, to USSGL accounts 4131, 4132, 4133, 4134, and 4136	T/L S2 08-01	2008	2108
V	Col 6	Added Prior-Year Adjustment attribute, domain values B, P, and X, to USSGL account 4135	T/L S2 08-01	2008	2108

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V	USSGL Crosswalks to Standard External Reports:				
	FMS 2108: Yearend Closing Statement:				
	All Treasury Appropriation Fund Symbols:				
V	Col 7	Added Prior-Year Adjustment attribute, domain values P and X, to USSGL account 4199	T/L S2 08-01	2008	2108
V	Col 7	Added Prior-Year Adjustment attribute, domain values B, P, and X, to USSGL accounts 4123, 4126, T/L S2 08-01 4137, 4166, 4168, 4171, 4225, 4232, 4233, 4234, 4251, 4281, 4283, 4285, 4286, and 4287	T/L S2 08-01	2008	2108
V	Col 8	Added Prior-Year Adjustment attribute, domain values B, P, and X, to USSGL accounts 4221 and 4230	T/L S2 08-01	2008	2108
V	Col 9	Added Prior-Year Adjustment attribute, domain values B, P, and X, to USSGL accounts 4801, 4831, T/L S2 08-01 4871, and 4881	T/L S2 08-01	2008	2108
V	Col 10	Added Prior-Year Adjustment attribute, domain values P and X, to USSGL account 4320	T/L S2 08-01	2008	2108
V	Col 10	Added Prior-Year Adjustment attribute, domain values B, P, and X, to USSGL accounts 4124, 4127, T/L S2 08-01 4172, 4901, 4931, 4971, and 4981	T/L S2 08-01	2008	2108
V	Col 11	Added Prior-Year Adjustment attribute, domain values P and X, to USSGL accounts 4157, 4158, T/L S2 08-01 4357, 4382, and 4383	T/L S2 08-01	2008	2108
V	Col 11	Added Prior-Year Adjustment attribute, domain values B, P, and X, to USSGL accounts 4394, 4397, T/L S2 08-01 4398, 4399, 4450, 4620, and 4650	T/L S2 08-01	2008	2108
	Statement of Changes in Net Position:				
	<u>Line</u>				
V	7	Revised attribute column Custodial/Noncustodial for USSGL accounts 5900 and 5909 from "blank" to "A - Noncustodial."	T/L S2 08-01	2008	NetPos
V	10	Revised attribute column Custodial/Noncustodial for USSGL accounts 5900 and 5909 from "blank" to "A - Noncustodial."	T/L S2 08-01	2008	NetPos
V	13	Revised attribute column Custodial/Noncustodial for USSGL accounts 5900 and 5909 from "blank" to "A - Noncustodial."	T/L S2 08-01	2008	NetPos
	Bulletin 2008-03				
	Part 1 - 2007				
	USSGL Crosswalks to Standard External Reports:				
	FMS 2108: Yearend Closing Statement:				
	Definite Borrowing Authority:				
	<u>Column</u>				
V	Col 3	Added domain value "B," Borrowing Authority, to the Authority_Type attribute for RT7 Indicators 951 and 962 for USSGL accounts 4392 and 4393	T/L S2 07-02	2007	2108
V	Col 3	Added domain value "T," Treasury, to the Borrowing_Source attribute for RT7 Indicator 951 for USSGL accounts 4140, 4141, 4143, 4392, and 4393	T/L S2 07-02	2007	2108
V	Col 3	Added domain value "P," Public, to the Borrowing_Source attribute for RT7 Indicator 962 for USSGL accounts 4140, 4141, 4143, 4392, and 4393	T/L S2 07-02	2007	2108
V	Col 4	Added domain value "T," Treasury, to the Borrowing_Source attribute for RT7 Indicator 951 for USSGL account 4145	T/L S2 07-02	2007	2108
V	Col 4	Added domain value "P," Public, to the Borrowing_Source attribute RT7 Indicator 962 for USSGL account 4145	T/L S2 07-02	2007	2108
V	Col 6	Added domain value "B," Borrowing Authority, to the Authority_Type attribute for RT7 Indicators 951 and 962 for USSGL accounts 4392 and 4393	T/L S2 07-02	2007	2108

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V	Col 6	Added domain value "T," Treasury, to the Borrowing_Source attribute for RT7 Indicator 951 for USSGL accounts 4140, 4141, 4143, 4145, 4149, 4392, and 4393	T/L S2 07-02	2007	2108

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<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>USSGL Crosswalks to Standard External Reports:</i>					
FMS 2108: Yearend Closing Statement:					
Definite Borrowing Authority:					
V	Col 6	Added domain value "P," Public, to the Borrowing_Source attribute for RT7 Indicator 962 for USSGL accounts 4140, 4141, 4143, 4145, 4149, 4392, and 4393	T/L S2 07-02	2007	2108
Indefinite Borrowing Authority:					
<u>Column</u>					
V	Col 3	Added domain value "T," Treasury, to the Borrowing_Source attribute for RT7 Indicator 951 for USSGL account 4141	T/L S2 07-02	2007	2108
V	Col 3	Added domain value "P," Public, to the Borrowing_Source attribute for RT7 Indicator 962 for USSGL account 4141	T/L S2 07-02	2007	2108
V	Col 4	Added domain value "T," Treasury, to the Borrowing_Source attribute for RT7 Indicator 951 for USSGL account 4145	T/L S2 07-02	2007	2108
V	Col 4	Added domain value "P," Public, to the Borrowing_Source attribute for RT7 Indicator 962 for USSGL account 4145	T/L S2 07-02	2007	2108
V	Col 5	Added domain value "T," Treasury, to the Borrowing_Source attribute for RT7 Indicator 951 for USSGL accounts 4140, 4143, and 4144	T/L S2 07-02	2007	2108
V	Col 5	Added domain value "P," Public, to the Borrowing_Source attribute for RT7 Indicator 962 for USSGL accounts 4140, 4143, and 4144	T/L S2 07-02	2007	2108
V	Col 6	Added domain value "T," Treasury, to the Borrowing_Source attribute for RT7 Indicator 951 for USSGL accounts 4140, 4141, 4143, 4144, 4145, and 4149	T/L S2 07-02	2007	2108
V	Col 6	Added domain value "P," Public, to the Borrowing_Source attribute for RT7 Indicator 962 for USSGL accounts 4140, 4141, 4143, 4144, 4145, and 4149	T/L S2 07-02	2007	2108
Definite Contract Authority:					
V	Col 4	Added domain value "P," Appropriation, to the Authority_Type attribute for USSGL account 4135	T/L S2 07-02	2007	2108
V	Col 5	Added domain value "C," Contract Authority, to the Authority_Type attribute for USSGL accounts 4392 and 4393	T/L S2 07-02	2007	2108
FMS 2108: Yearend Closing Statement:					
Definite Contract Authority:					
<u>Column</u>					
V	Col 5	Added domain value "S," Spending Authority From Offsetting Collections, to the Authority_Type attribute for USSGL account 4135	T/L S2 07-02	2007	2108
V	Col 6	Added domain value "C," Contract, Authority to the Authority_Type attribute for USSGL accounts 4392 and 4393	T/L S2 07-02	2007	2108
Indefinite Contract Authority:					
V	Col 4	Added domain value "P," Appropriation, to the Authority_Type attribute for USSGL account 4135	T/L S2 07-02	2007	2108
V	Col 5	Added domain value "S," Spending Authority From Offsetting Collections, to the Authority_Type attribute for USSGL accounts 4132 and 4135	T/L S2 07-02	2007	2108
V	Col 6	Added domain value "S," Spending Authority From Offsetting Collections, to the Authority_Type attribute for USSGL account 4132	T/L S2 07-02	2007	2108

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<i>USSGL Crosswalks to Standard External Reports:</i>					
Balance Sheet:					
<u>Line</u>					
V	Ln 8	Added USSGL accounts 1610, 1611, 1612, and 1613	T/L S2 07-02	2007	BalSht
<u>Footnotes</u>					
V	13	Added	T/L S2 07-02	2007	BalSht
VI USSGL Crosswalks to Reclassified Statements:					
Reclassified Statement of Changes in Net Position:					
<u>Line</u>					
VI	1	Added USSGL accounts 3109, 5709, and 7400	T/L S2 07-02	2007	RSCNP
VI	1	Added Footnote 14 to USSGL account 7401	T/L S2 07-02	2007	RSCNP
VI	2	Added USSGL account 7401	T/L S2 07-02	2007	RSCNP
VI	2	Deleted USSGL account 7400	T/L S2 07-02	2007	RSCNP
VI	3	Added USSGL account 7401	T/L S2 07-02	2007	RSCNP
VI	3	Added Footnote 15 to USSGL accounts 3109 and 5709	T/L S2 07-02	2007	RSCNP
VI	3	Deleted USSGL account 7400	T/L S2 07-02	2007	RSCNP
VI	5.7	Added domain value "T," Nonexchange, for the Exchange/Nonexchange attribute for USSGL accounts 5310, 5311, 5312, 5317, 5318, 5319, 5320, 5329, 5400, 5409, 5900, 5909, 5990, 5991, 7110, 7111, 7180, 7190, 7210, 7211, 7280, 7290, and 7500	T/L S2 07-02	2007	RSCNP
VI	6.1	Added domain value "T," Nonexchange, for the Exchange/Nonexchange attribute for USSGL accounts 5311, 5318, 7111, 7180, 7211, and 7280	T/L S2 07-02	2007	RSCNP
VI	6.2	Added domain value "T," Nonexchange, for the Exchange/Nonexchange attribute for USSGL accounts 5310, 5312, 5317, 5319, 7112, 7190, 7212, and 7290	T/L S2 07-02	2007	RSCNP
VI	6.3	Added domain value "T," Nonexchange, for the Exchange/Nonexchange attribute for USSGL accounts 5400 and 5409	T/L S2 07-02	2007	RSCNP
VI	7.8	Added domain value "T," Nonexchange, for the Exchange/Nonexchange attribute for USSGL accounts 5320, 5329, 5900, 5909, 5990, 5991, and 7500	T/L S2 07-02	2007	RSCNP
<u>Footnotes</u>					
VI	14	Added	T/L S2 07-02	2007	RSCNP
VI	15	Added	T/L S2 07-02	2007	RSCNP

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Part 2 - 2008					
<i>USSGL Crosswalks to Standard External Reports:</i>					
FMS 2108: Yearend Closing Statement:					
Definite Borrowing Authority:					
<u>Column</u>					
V	Col 3	Added domain value "B," Borrowing Authority, to the Authority _Type attribute for RT7 Indicators 951 and 962 for USSGL accounts 4392 and 4393	T/L S2 07-02	2008	2108
V	Col 3	Added domain value "T," Treasury, to the Borrowing_Source attribute for RT7 Indicator 951 for USSGL accounts 4140, 4141, 4143, 4392, and 4393	T/L S2 07-02	2008	2108
V	Col 3	Added domain value "P," Public, to the Borrowing_Source attribute for RT7 Indicator 962 for USSGL accounts 4140, 4141, 4143, 4392, and 4393	T/L S2 07-02	2008	2108
V	Col 4	Added domain value "T," Treasury, to the Borrowing_Source attribute for RT7 Indicator 951 for USSGL account 4145	T/L S2 07-02	2008	2108
V	Col 4	Added domain value "P," Public, to the Borrowing_Source attribute for RT7 Indicator 962 for USSGL account 4145	T/L S2 07-02	2008	2108
V	Col 6	Added domain value "B," Borrowing Authority, to the Authority _Type attribute for RT7 Indicators 951 and 962 for USSGL accounts 4392 and 4393	T/L S2 07-02	2008	2108
V	Col 6	Added domain value "T," Treasury, to the Borrowing_Source attribute for RT7 Indicator 951 for USSGL accounts 4140, 4141, 4143, 4145, 4149, 4392, and 4393	T/L S2 07-02	2008	2108
V	Col 6	Added domain value "P," Public, to the Borrowing_Source attribute for RT7 Indicator 962 for USSGL accounts 4140, 4141, 4143, 4145, 4149, 4392, and 4393	T/L S2 07-02	2008	2108
Indefinite Borrowing Authority:					
<u>Column</u>					
V	Col 3	Added domain value "T," Treasury, to the Borrowing_Source attribute for RT7 Indicator 951 for USSGL account 4141	T/L S2 07-02	2008	2108
V	Col 3	Added domain value "P," Public, to the Borrowing_Source attribute for RT7 Indicator 962 for USSGL account 4141	T/L S2 07-02	2008	2108
V	Col 4	Added domain value "T," Treasury, to the Borrowing_Source attribute for RT7 Indicator 951 for USSGL account 4145	T/L S2 07-02	2008	2108
V	Col 4	Added domain value "P," Public, to the Borrowing_Source attribute for RT7 Indicator 962 for USSGL account 4145	T/L S2 07-02	2008	2108
V	Col 5	Added domain value "T," Treasury, to the Borrowing_Source attribute for RT7 Indicator 951 for USSGL accounts 4140, 4143, and 4144	T/L S2 07-02	2008	2108
V	Col 5	Added domain value "P," Public, to the Borrowing_Source attribute for RT7 Indicator 962 for USSGL accounts 4140, 4143, and 4144	T/L S2 07-02	2008	2108
V	Col 6	Added domain value "T," Treasury, to the Borrowing_Source attribute for RT7 Indicator 951 for USSGL accounts 4140, 4141, 4143, 4144, 4145, and 4149	T/L S2 07-02	2008	2108
V	Col 6	Added domain value "P," Public, to the Borrowing_Source attribute for RT7 Indicator 962 for USSGL accounts 4140, 4141, 4143, 4144, 4145, and 4149	T/L S2 07-02	2008	2108

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<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>USSGL Crosswalks to Standard External Reports:</i>					
FMS 2108: Yearend Closing Statement:					
Definite Contract Authority:					
<u>Column</u>					
V	Col 4	Added domain value "P," Appropriation, to the Authority_Type attribute for USSGL account 4135	T/L S2 07-02	2008	2108
V	Col 5	Added domain value "S," Spending Authority From Offsetting Collections, to the Authority_Type attribute for USSGL accounts 4392 and 4393	T/L S2 07-02	2008	2108
V	Col 5	Added domain value "C," Contract Authority, to the Authority_Type attribute for USSGL accounts 4392 and 4393	T/L S2 07-02	2008	2108
V	Col 6	Added domain value "C," Contract Authority, to the Authority_Type attribute for USSGL accounts 4392 and 4393	T/L S2 07-02	2008	2108
Indefinite Contract Authority:					
<u>Column</u>					
V	Col 4	Added domain value "P," Appropriation, to the Authority_Type attribute for USSGL account 4135	T/L S2 07-02	2008	2108
V	Col 5	Added domain value "S," Spending Authority From Offsetting Collections, to the Authority_Type attribute for USSGL accounts 4132 and 4135	T/L S2 07-02	2008	2108
V	Col 6	Added domain value "S," Spending Authority From Offsetting Collections, to the Authority_Type attribute for USSGL account 4132	T/L S2 07-02	2008	2108
Balance Sheet:					
<u>Line</u>					
V	Ln 8	Added USSGL accounts 1610, 1611, 1612, and 1613	T/L S2 07-02	2008	BalSht
<u>Footnotes</u>					
V	13	Added	T/L S2 07-02	2008	BalSht
T/L S2 07-02					
Part 1 - 2007					
<i>USSGL Crosswalks to Standard External Reports:</i>					
Budget Program and Financing (P&F) Schedule:					
<u>Line</u>					
V	n/a	Deleted Line Sign column	T/L S2 07-02	2007	P&F
V	n/a	Added Debit column	T/L S2 07-02	2007	P&F
V	n/a	Added Credit column	T/L S2 07-02	2007	P&F
V	n/a	Added Additional Information #3	T/L S2 07-02	2007	P&F
V	n/a	Added Footnote #2	T/L S2 07-02	2007	P&F
V	Ln 2341	Added	T/L S2 07-02	2007	P&F
V	Ln 2342	Added	T/L S2 07-02	2007	P&F
V	Ln 2380	Deleted	T/L S2 07-02	2007	P&F
V	Ln 2385	Deleted	T/L S2 07-02	2007	P&F
V	Ln 2398	Added Fund_Type 2/7 to USSGL accounts 4355, 4356, 4357	T/L S2 07-02	2007	P&F
V	Ln 2451	Added	T/L S2 07-02	2007	P&F
V	Ln 2452	Added	T/L S2 07-02	2007	P&F
V	Ln 5800	Added subtitle	T/L S2 07-02	2007	P&F
V	Ln 6900	Added subtitle	T/L S2 07-02	2007	P&F

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V	Ln 9110	Deleted	T/L S2 07-02	2007	P&F
V	Ln 9180	Deleted	T/L S2 07-02	2007	P&F
<i>USSGL Crosswalks to Standard External Reports:</i>					
Budget Program and Financing (P&F) Schedule:					
<u>Line</u>					
V	Ln 9185	Deleted	T/L S2 07-02	2007	P&F
V	Ln 9301	Deleted subtitle	T/L S2 07-02	2007	P&F
V	Ln 9401	Deleted subtitle	T/L S2 07-02	2007	P&F
T/L S2 07-01					
Part 1 - 2007					
I USSGL Chart of Accounts:					
<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 USSGL Accounts and Definitions:					
<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 USSGL Account Transactions:					
<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; revised comment; revised 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; revised 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 dr USSGL 4801	T/L S2 07-01	2007	TC
III	TCC124	Revised comment	T/L S2 07-01	2007	TC
III	TCC126	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

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III	<i>USSGL Account Transactions:</i>				
	<u>Transaction Code</u>				
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
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	<i>USSGL Account Transactions:</i>				
	<u>Transaction Code</u>				
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, 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	FACTSIADR
	<u>USSGL Account</u>				
IV	1610	Revised attribute domain value to "Y" from "F" for attribute Federal/NonFederal and remove shading.	T/L S2 07-01	2007	FACTSI Tbl
IV	1611	Revised attribute domain value to "Y" from "F" for attribute Federal/NonFederal and remove shading.	T/L S2 07-01	2007	FACTSI Tbl
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 remove shading.	T/L S2 07-01	2007	FACTSI Tbl
IV	1613	Revised attribute domain value to "Y" from "F" for attribute Federal/NonFederal and remove 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 TAFS Status attribute domain value from U to U/E	T/L S2 07-01	2007	133

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<i>USSGL Crosswalks to Standard External Reports:</i>					
FMS 2108: Yearend Closing Statement:					
<u>Column</u>					
V	Col 6	Add account 1633 to RT7 .931	T/L S2 07-01	2007	2108
V	Col 7	Add additional information footnote #7 to account 4123	T/L S2 07-01	2007	2108
V	Col 11	Add additional information footnote #7 to account 4357	T/L S2 07-01	2007	2108
V	Col 6	Add footnote #7	T/L S2 07-01	2007	2108
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 Requiriements," dated June 25, 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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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	Fnt 14	Added	T/L S2 07-01	2007	RNetPos
Part 2 - 2008					
I	<i>USSGL Chart of Accounts:</i>				
	<u>USSGL Account</u>				
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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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 <i>USSGL Accounts and Definitions:</i>					
<u>USSGL Account</u>					
II	5791	Added	T/L S2 07-01	2008	Def
II	5795	Added	T/L S2 07-01	2008	Def
II	5990	Revised title, definition	T/L S2 07-01	2008	Def
II	5991	Revised title, 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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III	<i>USSGL Account Transactions:</i>				
	<u>Transaction Code</u>				
III	TCB113	Added	T/L S2 07-01	2008	TC
III	TCB121	Revised description; revised 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; revised 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, 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; revised reference	T/L S2 07-01	2008	TC
III	TCD422	Revised description; revised reference	T/L S2 07-01	2008	TC
III	TCD424	Revised description; revised comment	T/L S2 07-01	2008	TC
III	TCD584	Revised description; revised comment; revised 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
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

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III USSGL Account Transactions:					
<u>Transaction Code</u>					
III	TCF124	Revised description, comment, 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; revised 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, 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 USSGL Account Attribute Tables:					
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, and 4982E.	T/L S2 07-01	2008	FACTSII Tbl
IV	Prior_Year_Adjustment	Added footnote 3	T/L S2 07-01	2008	FACTSII Tbl

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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	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 ADR
Easy Reference					
Attribute					
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:					
Line					
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
Footnotes					
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
V USSGL Crosswalks to Standard External Reports:					
FMS 2108: Yearend Closing Statement:					
V	None		T/L S2 07-01	2008	2108
Balance Sheet:					
Line					
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
Statement of Net Cost:					
V	None		T/L S2 07-01	2008	NetCost

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V	<i>USSGL Crosswalks to Standard External Reports:</i>				
	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