

**U.S. Government Standard General Ledger
Summary of Changes
(Consolidated)**

| <u>Section</u> | <u>Item Changed</u> | <u>Change</u> | <u>TFM Effective</u> | <u>Reporting FY</u> | <u>Financial Statement or Report</u> |
|-------------------------|---|--|----------------------|---------------------|--|
| Bulletin 2008-08 | | | | | |
| I | <i>USSGL Chart of Accounts:</i> | | | | |
| I | None | | N/A | 2008 | CoA |
| II | <i>USSGL Accounts and Definitions:</i> | | | | |
| II | None | | N/A | 2008 | Def |
| III | <i>USSGL Account Transactions:</i> | | | | |
| III | None | | N/A | 2008 | TC |
| IV | <i>USSGL Account Attribute Tables:</i> | | | | |
| IV | None | | N/A | 2008 | FACTSI Tbl |
| IV | None | | N/A | 2008 | FACTSII Tbl |
| V | <i>USSGL Crosswalks to Standard External Reports:</i> | | | | |
| | SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources: | | | | |
| | <u>Line</u> | | | | |
| V | 1B | Added domain values "P" and "S" for the Auth_Type attribute for USSGL account 4140 | Bulletin 2008-08 | 2008 | 133 |
| V | 6D | Added domain values "P" and "S" for the Auth_Type attribute for USSGL account 4140 | Bulletin 2008-08 | 2008 | 133 |
| | Budget Program and Financing (P&F) Schedule: | | | | |
| | <u>Line</u> | | | | |
| V | Ln 2145 | Deleted USSGL account 4127 with BEA_Category_Indicator domain value "M," Mandatory, and Fund_Type domain value "7," Trust (non-revolving) Fund | Bulletin 2008-08 | 2008 | P&F |
| V | Ln 2145 | Deleted USSGL account 4158 with Fund_Type domain value blank | Bulletin 2008-08 | 2008 | P&F |
| V | Ln 2145 | Revised USSGL accounts 4350, 4351, and 4399 for the Expiration_Flag attribute | Bulletin 2008-08 | 2008 | P&F |
| V | Ln 2145 | Revised USSGL account 4383 for the Authority_Type attribute | Bulletin 2008-08 | 2008 | P&F |
| V | Ln 9402 | Revised calculation line | Bulletin 2008-08 | 2008 | P&F |
| | <u>Additional Information</u> | | | | |
| V | Ai3 | Revised | Bulletin 2008-08 | 2008 | P&F |
| | FMS 2108: Yearend Closing Statement: | | | | |
| V | None | | N/A | 2008 | 2108 |
| | Balance Sheet: | | | | |
| V | None | | N/A | 2008 | 2108 |
| | Statement of Net Cost: | | | | |
| V | None | | N/A | 2008 | NetCost |
| | Statement of Changes in Net Position: | | | | |
| V | None | | N/A | 2008 | NetPos |

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|---------------------|---|--|----------------------|---------------------|--|
| V | USSGL Crosswalks to Standard External Reports: | | | | |
| | Statement of Custodial Activity: | | | | |
| V | None | | N/A | 2008 | Cust |
| VI | USSGL Crosswalks to the Closing Package Statements: | | | | |
| | Reclassified Balance Sheet: | | | | |
| VI | None | | N/A | 2008 | RBalSht |
| | Reclassified Statement of Net Cost: | | | | |
| VI | None | | N/A | 2008 | RSNC |
| | Reclassified Statement of Changes in Net Position: | | | | |
| VI | None | | N/A | 2008 | RSCNP |
| T/L S2 08-03 | | | | | |
| I | USSGL Chart of Accounts: | | | | |
| I | None | | N/A | 2008 | CoA |
| II | USSGL Accounts and Definitions: | | | | |
| II | None | | N/A | 2008 | Def |
| III | USSGL Account Transactions: | | | | |
| III | None | | N/A | 2008 | TC |
| IV | USSGL Account Attribute Tables: | | | | |
| | FACTS I USSGL Account Attribute Table: | | | | |
| IV | None | | N/A | 2008 | FACTSI Tbl |
| | FACTS II USSGL Account Attribute Table: | | | | |
| IV | None | | N/A | 2008 | FACTSII Tbl |
| V | USSGL Crosswalks to Standard External Reports: | | | | |
| | SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources: | | | | |
| V | None | | N/A | 2008 | 133 |
| | FMS 2108: Yearend Closing Statement: | | | | |
| V | None | | N/A | 2008 | 2108 |
| | Budget Program and Financing (P&F) Schedule: | | | | |
| | <u>Column</u> | | | | |
| V | Col | Deleted Public_Law column | T/L S2 08-03 | 2008 | P&F |
| V | Col | Added column for Prior_Year_Adjustment attribute | T/L S2 08-03 | 2008 | P&F |
| | <u>Line</u> | | | | |
| V | Ln 1000 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |

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| V | <i>USSGL Crosswalks to Standard External Reports:</i> | | | | |
| | Budget Program and Financing (P&F) Schedule: | | | | |
| V | Ln 2140 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts, except 4139, 4149, 4201 | T/L S2 08-03 | 2008 | P&F |
| V | Ln 2145 | Added | T/L S2 08-03 | 2008 | P&F |
| V | Ln 2210 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 2221 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 2222 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 2230 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 2235 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 2240 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 2260 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 2270 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 2275 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 2333 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 2341 | Revised description | T/L S2 08-03 | 2008 | P&F |
| V | Ln 2342 | Revised description | T/L S2 08-03 | 2008 | P&F |
| V | Ln 2390 | Revised calculation | T/L S2 08-03 | 2008 | P&F |
| V | Ln 2398 | Added Prior_Year_Adjustment domain value "X" to USSGL account 4350, 4351, 4355, 4356, 4357, 4399 | T/L S2 08-03 | 2008 | P&F |
| V | Ln 2441 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts; Revised TAFS_Status for USSGL accounts 4350, 4355, 4356, 4357 | T/L S2 08-03 | 2008 | P&F |
| V | Ln 2451 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts, except 4139, 4149 | T/L S2 08-03 | 2008 | P&F |
| V | Ln 4000 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts; Deleted USSGL account 4118 | T/L S2 08-03 | 2008 | P&F |
| V | Ln 4020 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 4026 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 4028 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 4029 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 4035 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 4036 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 4037 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 4038 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 4045 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 4047 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 4048 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 4049 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 4050 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 4053 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 4100 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 4200 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 4700 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 4735 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 4900 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 4935 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 4936 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |

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|----------------|--|--|----------------------|---------------------|--|
| V | <i>USSGL Crosswalks to Standard External Reports:</i> | | | | |
| | Budget Program and Financing (P&F) Schedule: | | | | |
| | <u>Line</u> | | | | |
| V | Ln 4945 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 5000 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 5035 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 5500 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 5520 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 5526 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 5535 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 5537 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 5800 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 5810 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 5826 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 5827 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 5833 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 5835 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 5837 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 5838 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 5845 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 5847 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 5849 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 5853 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 5861 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 5862 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 6000 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 6020 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 6026 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 6028 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 6035 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 6036 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 6037 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 6038 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 6045 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 6047 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 6048 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 6049 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 6053 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 6100 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 6200 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 6300 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 6335 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 6500 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 6526 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 6535 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 6537 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 6610 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |

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|----------------|--|---|----------------------|---------------------|--|
| V | <i>USSGL Crosswalks to Standard External Reports:</i> | | | | |
| | Budget Program and Financing (P&F) Schedule: | | | | |
| | <u>Line</u> | | | | |
| V | Ln 6635 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 6636 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 6661 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 6662 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 6710 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 6716 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 6735 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 6900 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 6910 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 6926 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 6927 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 6933 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 6937 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 6938 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 6945 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 6947 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 6949 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 6953 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 6961 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 6962 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 7240 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 7245 | Added | T/L S2 08-03 | 2008 | P&F |
| V | Ln 7320 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 7331 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 7332 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 7340 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 7410 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 7440 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 8690 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 8693 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 8697 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 8698 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 8800 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 8820 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 8825 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 8840 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 8845 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 8896 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 9201 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 9203 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 9401 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| V | Ln 9402 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts; Added calculation | T/L S2 08-03 | 2008 | P&F |
| V | Ln 9502 | Added Prior_Year_Adjustment domain value "X" to all USSGL accounts | T/L S2 08-03 | 2008 | P&F |
| | <u>Additional Information</u> | | | | |
| V | Ai3 | Revised | T/L S2 08-03 | 2008 | P&F |

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|---------------------|--|--|----------------------|---------------------|--|
| V | USSGL Crosswalks to Standard External Reports: | | | | |
| | Balance Sheet | | | | |
| | <u>Line</u> | | | | |
| V | Ln 20 | Revised Calc | T/L S2 08-03 | 2008 | BalSht |
| V | Ln 28 | Revised Calc | T/L S2 08-03 | 2008 | BalSht |
| V | Ln 34 | Revised Calc | T/L S2 08-03 | 2008 | BalSht |
| | Statement of Net Cost: | | | | |
| V | None | | N/A | 2008 | NetCost |
| | Statement of Changes in Net Position: | | | | |
| | <u>Line</u> | | | | |
| V | Ln 13 | Deleted "T" domain value for exchange/nonexchange attribute for USSGL accounts 5993 and 5994 | T/L S2 08-03 | 2008 | NetPos |
| V | Ln 13 | Added "A" domain value for custodial/noncustodial attribute for USSGL accounts 5993 and 5994 | T/L S2 08-03 | 2008 | NetPos |
| | Statement of Custodial Activity: | | | | |
| V | None | | N/A | 2008 | Cust |
| VI | USSGL Crosswalks to the Closing Package Statements: | | | | |
| | Reclassified Balance Sheet: | | | | |
| | <u>Line</u> | | | | |
| VI | Ln 6.2 | Added USSGL account 2540 | T/L S2 08-03 | 2008 | RBalSht |
| VI | Ln 6.8 | Deleted USSGL account 2540 | T/L S2 08-03 | 2008 | RBalSht |
| | Reclassified Statement of Net Cost: | | | | |
| VI | None | | N/A | 2008 | RSNC |
| | Reclassified Statement of Changes in Net Position: | | | | |
| | <u>Line</u> | | | | |
| VI | Ln 8.4 | Deleted "T" domain value for exchange/nonexchange attribute for USSGL accounts 5993 and 5994 | T/L S2 08-03 | 2008 | RSCNP |
| T/L S2 08-02 | | | | | |
| I | USSGL Chart of Accounts: | | | | |
| I | None | | N/A | 2008 | CoA |
| II | USSGL Accounts and Definitions: | | | | |
| II | None | | N/A | 2008 | Def |
| III | USSGL Account Transactions: | | | | |
| | <u>Transaction Code</u> | | | | |
| III | TC A440 | Added dr USSGL account 3102; Deleted dr USSGL account 3103 | T/L S2 08-02 | 2008 | TC |
| III | TC A442 | Added dr USSGL account 5755; Deleted dr USSGL account 5765 | T/L S2 08-02 | 2008 | TC |
| III | TC C141 | Added cr USSGL account 5600 | T/L S2 08-02 | 2008 | TC |
| III | TC C158 | Revised comment | T/L S2 08-02 | 2008 | TC |
| III | TC C420 | Added cr USSGL account 5600 | T/L S2 08-02 | 2008 | TC |
| III | TC D147 | Revised description | T/L S2 08-02 | 2008 | TC |

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| IV | USSGL Account Attribute Tables: | | | | |
| | FACTS I USSGL Account Attribute Table: | | | | |
| | <u>USSGL Account</u> | | | | |
| IV | Acc 5600 | Added domain value "Y" for attribute Custodial/Noncustodial | T/L S2 08-02 | 2008 | FACTSI Tbl |
| IV | Acc 5609 | Added domain value "Y" for attribute Custodial/Noncustodial | T/L S2 08-02 | 2008 | FACTSI Tbl |
| IV | Acc 6790 | Added domain value "Y" for attribute Custodial/Noncustodial | T/L S2 08-02 | 2008 | FACTSI Tbl |
| | <u>Attribute Definition Report</u> | | | | |
| IV | Title | Revised | T/L S2 08-02 | 2008 | FACTSI ADR |
| IV | Covered/NotCovered | Added | T/L S2 08-02 | 2008 | FACTSI ADR |
| IV | Entity/NonEntity | Added | T/L S2 08-02 | 2008 | FACTSI ADR |
| | FACTS II USSGL Account Attribute Table: | | | | |
| | <u>Attribute</u> | | | | |
| IV | Fund_Type | Added domain value "3/4/8" | T/L S2 08-02 | 2008 | FACTSII Tbl |
| 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 | Ln 1B | Added domain values "F" and "E" to attribute Trans Partner for USSGL account 4251E | T/L S2 08-02 | 2008 | 133 |
| V | Ln 1B | Deleted duplicate line for USSGL accounts 4125E and 4151E | T/L S2 08-02 | 2008 | 133 |
| V | Ln 1B | Added USSGL account 4384E domain value "S" for attribute Auth Type | T/L S2 08-02 | 2008 | 133 |
| V | Ln 1B | Revised USSGL accounts 4801E, 4802E, 4831E, 4881E, 4882E, 4901E, 4902E, 4908E, 4981E, and 4982E by deleting: Apport Categ attribute domain values "A", "B", and "C" Program Rpt Cat attribute domain value "###" Apport Cat B attribute domain value "###" Reimb Flag attribute domain values "D" and "R" | T/L S2 08-02 | 2008 | 133 |
| | <u>Footnote</u> | | | | |
| V | Fnt 2 | Revised | T/L S2 08-02 | 2008 | 133 |
| | FMS 2108: Yearend Closing Statement: | | | | |
| | Unexpended Balances, Investments, and Imprest Funds: | | | | |
| | <u>Column</u> | | | | |
| V | Col 6 | Added USSGL account 1633 for Authority Indicator 931 | T/L S2 08-02 | 2008 | 2108 |
| | Definite Borrowing Authority: | | | | |
| | <u>Column</u> | | | | |
| V | Col 3 | Deleted USSGL account 4143 for Authority Indicators 951 and 962 | T/L S2 08-02 | 2008 | 2108 |
| V | Col 6 | Deleted USSGL account 4143 for Authority Indicators 951 and 962 | T/L S2 08-02 | 2008 | 2108 |
| | Definite Contract Authority: | | | | |
| | <u>Column</u> | | | | |
| V | Col 5 | Deleted USSGL account 4133 | T/L S2 08-02 | 2008 | 2108 |
| V | Col 6 | Deleted USSGL account 4133 | T/L S2 08-02 | 2008 | 2108 |

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| V | USSGL Crosswalks to Standard External Reports: | | | | |
| | Budget Program and Financing (P&F) Schedule: | | | | |
| | <u>Line</u> | | | | |
| V | Ln 2398 | Added USSGL account 4351 | T/L S2 08-02 | 2008 | P&F |
| V | Ln 4036 | Added USSGL account 4383 | T/L S2 08-02 | 2008 | P&F |
| V | Ln 6900 | Added USSGL account 4290 | T/L S2 08-02 | 2008 | P&F |
| V | Ln 8820 | Added USSGL account 4290 | T/L S2 08-02 | 2008 | P&F |
| V | Ln 9203 | Added USSGL account 1618 | T/L S2 08-02 | 2008 | P&F |
| V | Ln 9204 | Added USSGL account 1618 | T/L S2 08-02 | 2008 | P&F |
| V | Ln 9401 | Added USSGL account 4384 | T/L S2 08-02 | 2008 | P&F |
| V | Ln 9402 | Added USSGL accounts 4158, 4382, 4383, and 4384 | T/L S2 08-02 | 2008 | P&F |
| | <u>Additional Information</u> | | | | |
| V | Ai3 | Added | T/L S2 08-02 | 2008 | P&F |
| | Balance Sheet | | | | |
| | <u>Line</u> | | | | |
| V | Ln 19 | Deleted USSGL account 2320 | T/L S2 08-02 | 2008 | BalSht |
| V | Ln 32 | Deleted USSGL account 5795 | T/L S2 08-02 | 2008 | BalSht |
| | <u>Attributes Column</u> | | | | |
| V | Title | Deleted "Form and Content Notes" | T/L S2 08-02 | 2008 | BalSht |
| V | Col Entity/NonEntity | Deleted "E" and "O" from title | T/L S2 08-02 | 2008 | BalSht |
| V | Col Covered/NotCovered | Deleted "C" and "U" from title | T/L S2 08-02 | 2008 | BalSht |
| | Statement of Net Cost: | | | | |
| | <u>Line</u> | | | | |
| V | Ln 1 | Added domain value "A" for attribute Custodial/Noncustodial for USSGL account 6790 | T/L S2 08-02 | 2008 | NetCost |
| | Statement of Changes in Net Position: | | | | |
| | <u>Line</u> | | | | |
| V | Ln 7 | Added domain value "A" for attribute Custodial/Noncustodial for USSGL accounts 5600/5609 | T/L S2 08-02 | 2008 | NetPos |
| V | Ln 13 | Deleted "X" from Earmarked Funds column for USSGL account 5795 | T/L S2 08-02 | 2008 | NetPos |
| | Statement of Custodial Activity: | | | | |
| V | None | | N/A | 2008 | Cust |

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| VI | USSGL Crosswalks to the Closing Package Statements: | | | | |
| | Reclassified Balance Sheet: | | | | |
| | <u>Line</u> | | | | |
| VI | Ln 3.1 | Added (RC 29); added footnote 3 | T/L S2 08-02 | 2008 | RBalSht |
| VI | Ln 3.3 | Added USSGL account 1990 | T/L S2 08-02 | 2008 | RBalSht |
| VI | Ln 3.5 | Added USSGL account 1351 | T/L S2 08-02 | 2008 | RBalSht |
| VI | Ln 3.9 | Deleted USSGL account 1990 | T/L S2 08-02 | 2008 | RBalSht |
| VI | Ln 7.1 | Added USSGL accounts 2170, 2179, and 2950 | T/L S2 08-02 | 2008 | RBalSht |
| VI | Ln 7.4 | Added USSGL account 2511 | T/L S2 08-02 | 2008 | RBalSht |
| VI | Ln 7.7 | Deleted USSGL account 2320 | T/L S2 08-02 | 2008 | RBalSht |
| VI | Ln 7.8 | Added USSGL account 2985; Deleted USSGL accounts 2170, 2179, and 2950 | T/L S2 08-02 | 2008 | RBalSht |
| VI | Ln 9.1 | Added USSGL accounts 5775, 5776, 5791, 5795, 5993, and 5994 | T/L S2 08-02 | 2008 | RBalSht |
| VI | Ln 9.2 | Added USSGL accounts 5775, 5776, 5791, 5993, and 5994 | T/L S2 08-02 | 2008 | RBalSht |
| | Reclassified Statement of Net Cost: | | | | |
| | <u>Line</u> | | | | |
| VI | Ln 5.7 | Added | T/L S2 08-02 | 2008 | RSNC |
| VI | Ln 6 | Revised Calc | T/L S2 08-02 | 2008 | RSNC |
| VI | Ln 7 | Deleted USSGL accounts 6100, 6190, 6199, 6310, 6320, 6330, 6400, 6500, 6600, 6610, 6710, 6720, 6730, 6790, 6800, 6850, 6900, 7210, 7211, 7212, 7280, 7290, 7300, 7500, and 7600 | T/L S2 08-02 | 2008 | RSNC |
| VI | Ln 7 | Revised to Calc line; Revised Calc | T/L S2 08-02 | 2008 | RSNC |
| VI | Ln 12 | Deleted USSGL accounts 5100, 5109, 5200, 5209, 5310, 5311, 5312, 5317, 5318, 5319, 5320, 5329, 5400, 5409, 5500, 5509, 5900, 5909, 5990, 5991, 7110, 7111, 7112, 7180, and 7190 | T/L S2 08-02 | 2008 | RSNC |
| VI | Ln 12 | Revised to Calc line; Revised Calc | T/L S2 08-02 | 2008 | RSNC |
| | <u>Footnote</u> | | | | |
| VI | Ftnt 5 | Added | T/L S2 08-02 | 2008 | RSNC |
| | Reclassified Statement of Changes in Net Position: | | | | |
| | <u>Line</u> | | | | |
| VI | Ln 5.7 | Added USSGL account 5795 | T/L S2 08-02 | 2008 | RSCNP |
| VI | Ln 7.8 | Revised line title | T/L S2 08-02 | 2008 | RSCNP |
| VI | Ln 8.1 | Added USSGL account 5775 | T/L S2 08-02 | 2008 | RSCNP |
| VI | Ln 8.2 | Added USSGL account 5776 | T/L S2 08-02 | 2008 | RSCNP |
| VI | Ln 8.4 | Added new line | T/L S2 08-02 | 2008 | RSCNP |
| VI | Ln 8.5 | Revised from line 8.4; Revised Calc | T/L S2 08-02 | 2008 | RSCNP |
| VI | Ln 10 | Revised Calc | T/L S2 08-02 | 2008 | RSCNP |
| | <u>Footnote</u> | | | | |
| VI | Ftnt 16 | Added | T/L S2 08-02 | 2008 | RSCNP |
| | T/L S2 08-01 | | | | |
| I | USSGL Chart of Accounts: | | | | |
| I | None | | N/A | 2008 | CoA |
| | II | | | | |
| | USSGL Accounts and Definitions: | | | | |
| | <u>USSGL Account</u> | | | | |
| II | Acc 1399 | Revised definition | T/L S2 08-01 | 2008 | Def |
| II | Acc 2180 | Revised definition | T/L S2 08-01 | 2008 | Def |

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| 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 | Acc 1620B | Added domain value "Y" Transaction_Partner attribute | T/L S2 08-01 | 2008 | FACTSII Tbl |
| IV | Acc 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 | Ln 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 | Ln 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 | Ln 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 | Ln 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, 4126B, 4127E, 4128E, 4129E, 4138E, 4150E, 4157E, 4384E, 4384B, 4391E, 4394E, and 4394E | T/L S2 08-01 | 2008 | 133 |
| V | Ln 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 | Ln 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 | Ln 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 | Ln 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 | Ln 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 | Ln 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 | Ln 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 | Ln 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 | Ln 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 | Ln 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 |
| V | Ln 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 |

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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 | Ln 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 | Ln 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 | Ln 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 | Ln 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 | Ln 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 | Ln 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 | Ln 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 | Ln 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 | Ln 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 | Ln 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 | Ln 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 | Ln 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 | Ln 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 | Ln 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 | Ln 12A2 | Added USSGL accounts 4801E, 4831E, 4871E, 4881E, 4901E, 4931E, 4971E, and 4981E | T/L S2 08-01 | 2008 | 133 |
| V | Ln 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 | Ln 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 |
| V | Ln 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 | Ln 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 | Ln 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 |

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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 | Ln 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 | Ln 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 | Ln 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 | Ln 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 | Ln 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 | Ftnt 1 | Revised | T/L S2 08-01 | 2008 | 133 |
| V | Ftnt 2 | Revised | T/L S2 08-01 | 2008 | 133 |
| V | Ftnt 9 | Revised | T/L S2 08-01 | 2008 | 133 |
| V | Ftnt 24 | Revised | T/L S2 08-01 | 2008 | 133 |
| V | Ftnt 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: | | | | |
| | <u>Column</u> | | | | |
| 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 |
| | 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 |

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| V | <i>USSGL Crosswalks to Standard External Reports:</i> | | | | |
| | FMS 2108: Yearend Closing Statement: | | | | |
| | Indefinite Borrowing Authority: | | | | |
| | <u>Column</u> | | | | |
| 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: | | | | |
| | <u>Column</u> | | | | |
| 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: | | | | |
| | <u>Column</u> | | | | |
| 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 |
| | All Treasury Appropriation Fund Symbols: | | | | |
| | <u>Column</u> | | | | |
| 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, 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, 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, 4172, 4901, 4931, 4971, and 4981 | 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: | | | | |
| | <u>Column</u> | | | | |
| V | Col 11 | Added Prior-Year Adjustment attribute, domain values P and X, to USSGL accounts 4157, 4158, 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, 4398, 4399, 4450, 4620, and 4650 | T/L S2 08-01 | 2008 | 2108 |
| | Statement of Changes in Net Position: | | | | |
| | <u>Line</u> | | | | |
| V | Ln 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 | Ln 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 | Ln 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 | | | | |
| I | USSGL Chart of Accounts: | | | | |
| I | None | | N/A | 2008 | CoA |
| | II USSGL Accounts and Definitions: | | | | |
| II | None | | N/A | 2008 | Def |
| | III USSGL Account Transactions: | | | | |
| III | None | | N/A | 2008 | TC |
| | IV USSGL Account Attribute Tables: | | | | |
| IV | None | | N/A | 2008 | FACTSI Tbl |
| IV | None | | N/A | 2008 | FACTSII Tbl |
| V | 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 08-01 | 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 08-01 | 2008 | 2108 |

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| V | USSGL Crosswalks to Standard External Reports: | | | | |
| | FMS 2108: Yearend Closing Statement: | | | | |
| | Definite Borrowing Authority: | | | | |
| | <u>Column</u> | | | | |
| 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 08-01 | 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 08-01 | 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 08-01 | 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 08-01 | 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 08-01 | 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 08-01 | 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 08-01 | 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 08-01 | 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 08-01 | 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 08-01 | 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 08-01 | 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 08-01 | 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 08-01 | 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 08-01 | 2008 | 2108 |
| | 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 08-01 | 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 08-01 | 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 08-01 | 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 08-01 | 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 08-01 | 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 08-01 | 2008 | 2108 |

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| V | USSGL Crosswalks to Standard External Reports: | | | | |
| | FMS 2108: Yearend Closing Statement: | | | | |
| | Indefinite Contract Authority: | | | | |
| | <u>Column</u> | | | | |
| V | Col 6 | Added domain value "S," Spending Authority From Offsetting Collections, to the Authority_Type attribute for USSGL account 4132 | T/L S2 08-01 | 2008 | 2108 |
| | Balance Sheet: | | | | |
| | <u>Line</u> | | | | |
| V | Ln 8 | Added USSGL accounts 1610, 1611, 1612, and 1613 | T/L S2 08-01 | 2008 | BalSht |
| | <u>Footnotes</u> | | | | |
| V | Fnt 13 | Added | T/L S2 08-01 | 2008 | BalSht |
| T/L S2 07-01 | | | | | |
| I | USSGL Chart of Accounts: | | | | |
| | <u>USSGL Account</u> | | | | |
| I | Acc 1351 | Added | T/L S2 07-01 | 2008 | CoA |
| I | Acc 2511 | Added | T/L S2 07-01 | 2008 | CoA |
| I | Acc 2970 | Revised title | T/L S2 07-01 | 2008 | CoA |
| I | Acc 2985 | Added | T/L S2 07-01 | 2008 | CoA |
| I | Acc 4290 | Added | T/L S2 07-01 | 2008 | CoA |
| I | Acc 4351 | Added | T/L S2 07-01 | 2008 | CoA |
| I | Acc 5775 | Added | T/L S2 07-01 | 2008 | CoA |
| I | Acc 5776 | Added | T/L S2 07-01 | 2008 | CoA |
| I | Acc 5791 | Added | T/L S2 07-01 | 2008 | CoA |
| I | Acc 5795 | Added | T/L S2 07-01 | 2008 | CoA |
| I | Acc 5990 | Revised title | T/L S2 07-01 | 2008 | CoA |
| I | Acc 5991 | Revised title | T/L S2 07-01 | 2008 | CoA |
| I | Acc 5993 | Added | T/L S2 07-01 | 2008 | CoA |
| I | Acc 5994 | Added | T/L S2 07-01 | 2008 | CoA |
| I | Acc 5997 | Added | T/L S2 07-01 | 2008 | CoA |
| I | Acc 5998 | Added | T/L S2 07-01 | 2008 | CoA |
| I | Acc 8101 | Revised title | T/L S2 07-01 | 2008 | CoA |
| I | Acc 8102 | Revised title | T/L S2 07-01 | 2008 | CoA |
| II | USSGL Accounts and Definitions: | | | | |
| | <u>USSGL Account</u> | | | | |
| II | Acc 1351 | Added | T/L S2 07-01 | 2008 | Def |
| II | Acc 2511 | Added | T/L S2 07-01 | 2008 | Def |
| II | Acc 2970 | Revised title | T/L S2 07-01 | 2008 | Def |
| II | Acc 2980 | Revised definition | T/L S2 07-01 | 2008 | Def |
| II | Acc 2985 | Added | T/L S2 07-01 | 2008 | Def |
| II | Acc 4290 | Added | T/L S2 07-01 | 2008 | Def |

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| II | <i>USSGL Accounts and Definitions:</i> | | | | |
| | <u>USSGL Account</u> | | | | |
| II | Acc 4350 | Revised definition | T/L S2 07-01 | 2008 | Def |
| II | Acc 4351 | Added | T/L S2 07-01 | 2008 | Def |
| II | Acc 4510 | Revised definition | T/L S2 07-01 | 2008 | Def |
| II | Acc 4610 | Revised definition | T/L S2 07-01 | 2008 | Def |
| II | Acc 5775 | Added | T/L S2 07-01 | 2008 | Def |
| II | Acc 5776 | Added | T/L S2 07-01 | 2008 | Def |
| II | Acc 5791 | Added | T/L S2 07-01 | 2008 | Def |
| II | Acc 5795 | Added | T/L S2 07-01 | 2008 | Def |
| II | Acc 5990 | Revised title, definition | T/L S2 07-01 | 2008 | Def |
| II | Acc 5991 | Revised title, definition | T/L S2 07-01 | 2008 | Def |
| II | Acc 5993 | Added | T/L S2 07-01 | 2008 | Def |
| II | Acc 5994 | Added | T/L S2 07-01 | 2008 | Def |
| II | Acc 5997 | Added | T/L S2 07-01 | 2008 | Def |
| II | Acc 5998 | Added | T/L S2 07-01 | 2008 | Def |
| II | Acc 7112 | Revised definition | T/L S2 07-01 | 2008 | Def |
| II | Acc 7212 | Revised definition | T/L S2 07-01 | 2008 | Def |
| II | Acc 8101 | Revised title | T/L S2 07-01 | 2008 | Def |
| II | Acc 8102 | Revised title | T/L S2 07-01 | 2008 | Def |
| III | <i>USSGL Account Transactions:</i> | | | | |
| | <u>Transaction Code</u> | | | | |
| III | TC B113 | Added | T/L S2 07-01 | 2008 | TC |
| III | TC B121 | Revised description; revised comment | T/L S2 07-01 | 2008 | TC |
| III | TC B131 | Added | T/L S2 07-01 | 2008 | TC |
| III | TC B134 | Revised comment | T/L S2 07-01 | 2008 | TC |
| III | TC B440 | Added | T/L S2 07-01 | 2008 | TC |
| III | TC C141 | Revised description | T/L S2 07-01 | 2008 | TC |
| III | TC C143 | Revised description; revised comment | T/L S2 07-01 | 2008 | TC |
| III | TC C145 | Added | T/L S2 07-01 | 2008 | TC |
| III | TC C147 | Added | T/L S2 07-01 | 2008 | TC |
| III | TC C149 | Added | T/L S2 07-01 | 2008 | TC |
| III | TC C151 | Added | T/L S2 07-01 | 2008 | TC |
| III | TC C155 | Added | T/L S2 07-01 | 2008 | TC |
| III | TC C402 | Revised all | T/L S2 07-01 | 2008 | TC |
| III | TC C405 | Added | T/L S2 07-01 | 2008 | TC |
| III | TC C420 | Revised all | T/L S2 07-01 | 2008 | TC |
| III | TC C434 | Deleted | T/L S2 07-01 | 2008 | TC |
| III | TC C435 | Added | T/L S2 07-01 | 2008 | TC |
| III | TC C436 | Deleted | T/L S2 07-01 | 2008 | TC |
| III | TC C437 | Added | T/L S2 07-01 | 2008 | TC |
| III | TC C444 | Added | T/L S2 07-01 | 2008 | TC |
| III | TC D112 | Added | T/L S2 07-01 | 2008 | TC |

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| III | <i>USSGL Account Transactions:</i> | | | | |
| | <u>Transaction Code</u> | | | | |
| III | TC D146 | Revised description, comment, reference; added dr USSGL 5791; deleted dr USSGL 1399 | T/L S2 07-01 | 2008 | TC |
| III | TC D147 | Added | T/L S2 07-01 | 2008 | TC |
| III | TC D148 | Revised all | T/L S2 07-01 | 2008 | TC |
| III | TC D420 | Revised description; revised reference | T/L S2 07-01 | 2008 | TC |
| III | TC D422 | Revised description; revised reference | T/L S2 07-01 | 2008 | TC |
| III | TC D424 | Revised description; revised comment | T/L S2 07-01 | 2008 | TC |
| III | TC D584 | Revised description; revised comment; revised reference | T/L S2 07-01 | 2008 | TC |
| III | TC D585 | Added | T/L S2 07-01 | 2008 | TC |
| III | TC D590 | Added | T/L S2 07-01 | 2008 | TC |
| III | TC E113 | Revised comment | T/L S2 07-01 | 2008 | TC |
| III | TC E117 | Revised comment | T/L S2 07-01 | 2008 | TC |
| III | TC E119 | Added | T/L S2 07-01 | 2008 | TC |
| III | TC E508 | Revised reference; added dr USSGL 5776; deleted dr USSGL 5730 | T/L S2 07-01 | 2008 | TC |
| III | TC E509 | Added | T/L S2 07-01 | 2008 | TC |
| III | TC E604 | Revised reference; added cr USSGL 5775; deleted cr USSGL 5720 | T/L S2 07-01 | 2008 | TC |
| III | TC F122 | Added cr USSGL 4351; deleted cr USSGL 4350 | T/L S2 07-01 | 2008 | TC |
| III | TC F124 | Revised description, comment, reference; added dr USSGL 2985 | T/L S2 07-01 | 2008 | TC |
| III | TC F125 | Added | T/L S2 07-01 | 2008 | TC |
| III | TC F144 | Revised comment; revised reference; added dr USSGL 5900 | T/L S2 07-01 | 2008 | TC |
| III | TC F302 | Added cr USSGL 4290 | T/L S2 07-01 | 2008 | TC |
| III | TC F336 | Added dr USSGLs 5755, 5791, 5795, cr USSGLs 5776, 5993, 5994; deleted cr USSGL 5790 | T/L S2 07-01 | 2008 | TC |
| III | TC F390 | 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 | Acc 1351 | Added | T/L S2 07-01 | 2008 | FACTSI Tbl |
| IV | Acc 2511 | Added | T/L S2 07-01 | 2008 | FACTSI Tbl |
| IV | Acc 2985 | Added | T/L S2 07-01 | 2008 | FACTSI Tbl |
| IV | Acc 5775 | Added | T/L S2 07-01 | 2008 | FACTSI Tbl |
| IV | Acc 5776 | Added | T/L S2 07-01 | 2008 | FACTSI Tbl |
| IV | Acc 5791 | Added | T/L S2 07-01 | 2008 | FACTSI Tbl |
| IV | Acc 5795 | Added | T/L S2 07-01 | 2008 | FACTSI Tbl |
| IV | Acc 5993 | Added | T/L S2 07-01 | 2008 | FACTSI Tbl |
| IV | Acc 5994 | Added | T/L S2 07-01 | 2008 | FACTSI Tbl |
| IV | Acc 5997 | Added | T/L S2 07-01 | 2008 | FACTSI Tbl |
| IV | Acc 5998 | Added | T/L S2 07-01 | 2008 | FACTSI Tbl |
| IV | Acc 4290 | Added | T/L S2 07-01 | 2008 | FACTSII Tbl |
| IV | Acc 4351 | Added | T/L S2 07-01 | 2008 | FACTSII Tbl |

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| IV | USSGL Account Attribute Tables: | | | | |
| | FACTS I USSGL Account Attribute Table: | | | | |
| | <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 |
| | 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 |
| | <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 | Ln 1B | Added | T/L S2 07-01 | 2008 | 133 |
| V | Ln 3D1a | Added USSGL 4290 | T/L S2 07-01 | 2008 | 133 |
| V | Ln 6A | Added USSGL 4351 | T/L S2 07-01 | 2008 | 133 |
| V | Ln 12A | Revised line title | T/L S2 07-01 | 2008 | 133 |
| V | Ln 12A1 | Added | T/L S2 07-01 | 2008 | 133 |
| V | Ln 12A2 | Added | T/L S2 07-01 | 2008 | 133 |
| V | Ln 12B | Revised line title | T/L S2 07-01 | 2008 | 133 |
| V | Ln 12B1 | Added | T/L S2 07-01 | 2008 | 133 |
| V | Ln 12B2 | Added | T/L S2 07-01 | 2008 | 133 |
| | <u>Footnotes</u> | | | | |
| V | Ftnt 22 | Revised | T/L S2 07-01 | 2008 | 133 |
| V | Ftnt 23 | Added | T/L S2 07-01 | 2008 | 133 |
| V | Ftnt 24 | Added | T/L S2 07-01 | 2008 | 133 |
| V | Ftnt 25 | Added | T/L S2 07-01 | 2008 | 133 |
| V | Ftnt 26 | Added | T/L S2 07-01 | 2008 | 133 |
| | FMS 2108: Yearend Closing Statement: | | | | |
| V | None | | N/A | 2008 | 2108 |

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| V | USSGL Crosswalks to Standard External Reports: | | | | |
| | 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 |
| | Statement of Net Cost: | | | | |
| V | None | | T/L S2 07-01 | 2008 | NetCost |
| | Statement of Changes in Net Position: | | | | |
| | <u>Line</u> | | | | |
| V | Ln 11 | Added USSGLs 5775, 5776 | T/L S2 07-01 | 2008 | NetPos |
| | Ln 13 | Added USSGLs 5791, 5795, 5993, 5994 | T/L S2 07-01 | 2008 | NetPos |
| | Statement of Custodial Activity: | | | | |
| V | None | | N/A | 2008 | Cust |
| Bulletin 2008-08 | | | | | |
| I | USSGL Chart of Accounts: | | | | |
| I | None | | N/A | 2009 | CoA |
| II | USSGL Accounts and Definitions: | | | | |
| II | None | | N/A | 2009 | Def |
| III | USSGL Account Transactions: | | | | |
| III | None | | N/A | 2009 | TC |
| IV | USSGL Account Attribute Tables: | | | | |
| IV | None | | N/A | 2009 | FACTSI Tbl |
| IV | None | | N/A | 2009 | FACTSII Tbl |
| 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 | 1B | Added domain values "P" and "S" for the Auth_Type attribute for USSGL account 4140 | Bulletin 2008-08 | 2009 | 133 |
| V | 6D | Added domain values "P" and "S" for the Auth_Type attribute for USSGL account 4140 | Bulletin 2008-08 | 2009 | 133 |
| | FMS 2108: Yearend Closing Statement: | | | | |
| V | None | | N/A | 2009 | 2108 |
| | Balance Sheet: | | | | |
| V | None | | N/A | 2009 | 2108 |

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| V | USSGL Crosswalks to Standard External Reports: | | | | |
| | Statement of Net Cost: | | | | |
| V | None | | N/A | 2009 | NetCost |
| | Statement of Changes in Net Position: | | | | |
| V | None | | N/A | 2009 | NetPos |
| | Statement of Custodial Activity: | | | | |
| V | None | | N/A | 2009 | Cust |
| T/L S2 08-03 | | | | | |
| I | USSGL Chart of Accounts: | | | | |
| I | None | | N/A | 2009 | CoA |
| | II USSGL Accounts and Definitions: | | | | |
| II | None | | N/A | 2009 | Def |
| | III USSGL Account Transactions: | | | | |
| III | TC C408 | Revised comment | T/L S2 08-03 | 2009 | TC |
| III | TC H100 | Deleted dr USSGL accounts 1611, 1621, 1631, and 1639 | T/L S2 08-03 | 2009 | TC |
| III | TC H200 | Added cr USSGL account 1990; Deleted cr USSGL account 2990 | T/L S2 08-03 | 2009 | TC |
| III | TC H300 | Added cr USSGL accounts 7300, 7400, and 7401; Deleted dr USSGL accounts 7300, 7400, and 7401; Revised description | T/L S2 08-03 | 2009 | TC |
| III | TC H301 | Added dr USSGL accounts 7300, 7400, and 7401; Revised description | T/L S2 08-03 | 2009 | TC |
| | IV USSGL Account Attribute Tables: | | | | |
| | FACTS I USSGL Account Attribute Table: | | | | |
| | <u>Account</u> | | | | |
| IV | Acc 2191 | Revised domain value "N" (shaded) for Fed/NonFed attribute | T/L S2 08-03 | 2009 | FACTSI Tbl |
| | FACTS II USSGL Account Attribute Table: | | | | |
| IV | None | | N/A | 2009 | FACTSII Tbl |
| | V USSGL Crosswalks to Standard External Reports: | | | | |
| | SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources: | | | | |
| V | None | | N/A | 2009 | 133 |
| | FMS 2108: Yearend Closing Statement: | | | | |
| V | None | | N/A | 2009 | 2108 |
| | Balance Sheet | | | | |
| | <u>Line</u> | | | | |
| V | Ln 20 | Revised Calc | T/L S2 08-03 | 2009 | BalSht |
| V | Ln 28 | Revised Calc | T/L S2 08-03 | 2009 | BalSht |
| V | Ln 34 | Revised Calc | T/L S2 08-03 | 2009 | BalSht |
| | Statement of Net Cost: | | | | |
| V | None | | T/L S2 08-03 | 2009 | NetCost |

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| V | USSGL Crosswalks to Standard External Reports: | | | | |
| | Statement of Changes in Net Position: | | | | |
| | <u>Line</u> | | | | |
| V | Ln 13 | Deleted "T" domain value for exchange/nonexchange attribute for USSGL accounts 5993 and 5994 | T/L S2 08-03 | 2009 | NetPos |
| | Ln 13 | Added "A" domain value for custodial/noncustodial attribute for USSGL accounts 5993 and 5994 | T/L S2 08-03 | 2009 | NetPos |
| | Statement of Custodial Activity: | | | | |
| V | None | | N/A | 2009 | Cust |

T/L S2 08-02

| | | | | | |
|----------|---------------------------------|---------------|--------------|------|-----|
| I | USSGL Chart of Accounts: | | | | |
| | <u>USSGL Account</u> | | | | |
| I | Acc 2140 | Revised title | T/L S2 08-02 | 2009 | CoA |
| I | Acc 2141 | Added | T/L S2 08-02 | 2009 | CoA |
| I | Acc 2179 | Deleted | T/L S2 08-02 | 2009 | CoA |
| I | Acc 2191 | Added | T/L S2 08-02 | 2009 | CoA |
| I | Acc 2400 | Revised title | T/L S2 08-02 | 2009 | CoA |
| I | Acc 2950 | Deleted | T/L S2 08-02 | 2009 | CoA |
| I | Acc 3400 | Added | T/L S2 08-02 | 2009 | CoA |
| I | Acc 3410 | Added | T/L S2 08-02 | 2009 | CoA |
| I | Acc 3420 | Added | T/L S2 08-02 | 2009 | CoA |
| I | Acc 4208 | Added | T/L S2 08-02 | 2009 | CoA |
| I | Acc 4281 | Deleted | T/L S2 08-02 | 2009 | CoA |
| I | Acc 5313 | Added | T/L S2 08-02 | 2009 | CoA |
| I | Acc 5791 | Revised title | T/L S2 08-02 | 2009 | CoA |
| I | Acc 5799 | Deleted | T/L S2 08-02 | 2009 | CoA |
| I | Acc 5800 | Revised title | T/L S2 08-02 | 2009 | CoA |
| I | Acc 5801 | Revised title | T/L S2 08-02 | 2009 | CoA |
| I | Acc 5802 | Added | T/L S2 08-02 | 2009 | CoA |
| I | Acc 5803 | Added | T/L S2 08-02 | 2009 | CoA |
| I | Acc 5804 | Added | T/L S2 08-02 | 2009 | CoA |
| I | Acc 5805 | Added | T/L S2 08-02 | 2009 | CoA |
| I | Acc 5806 | Added | T/L S2 08-02 | 2009 | CoA |
| I | Acc 5809 | Deleted | T/L S2 08-02 | 2009 | CoA |
| I | Acc 5820 | Added | T/L S2 08-02 | 2009 | CoA |
| I | Acc 5821 | Added | T/L S2 08-02 | 2009 | CoA |
| I | Acc 5822 | Added | T/L S2 08-02 | 2009 | CoA |
| I | Acc 5823 | Added | T/L S2 08-02 | 2009 | CoA |
| I | Acc 5824 | Added | T/L S2 08-02 | 2009 | CoA |
| I | Acc 5825 | Added | T/L S2 08-02 | 2009 | CoA |
| I | Acc 5826 | Added | T/L S2 08-02 | 2009 | CoA |
| I | Acc 5830 | Added | T/L S2 08-02 | 2009 | CoA |

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| I | <i>USSGL Chart of Accounts:</i> | | | | |
| | <u>USSGL Account</u> | | | | |
| I | Acc 5831 | Added | T/L S2 08-02 | 2009 | CoA |
| I | Acc 5832 | Added | T/L S2 08-02 | 2009 | CoA |
| I | Acc 5833 | Added | T/L S2 08-02 | 2009 | CoA |
| I | Acc 5834 | Added | T/L S2 08-02 | 2009 | CoA |
| I | Acc 5835 | Added | T/L S2 08-02 | 2009 | CoA |
| I | Acc 5836 | Added | T/L S2 08-02 | 2009 | CoA |
| I | Acc 5890 | Revised title | T/L S2 08-02 | 2009 | CoA |
| I | Acc 5891 | Added | T/L S2 08-02 | 2009 | CoA |
| I | Acc 5892 | Added | T/L S2 08-02 | 2009 | CoA |
| I | Acc 5893 | Added | T/L S2 08-02 | 2009 | CoA |
| I | Acc 5894 | Added | T/L S2 08-02 | 2009 | CoA |
| I | Acc 5895 | Added | T/L S2 08-02 | 2009 | CoA |
| I | Acc 5896 | Added | T/L S2 08-02 | 2009 | CoA |
| I | Acc 6340 | Added | T/L S2 08-02 | 2009 | CoA |
| II | <i>USSGL Accounts and Definitions:</i> | | | | |
| | <u>USSGL Account</u> | | | | |
| II | Acc 2140 | Revised title and definition | T/L S2 08-02 | 2009 | Def |
| II | Acc 2141 | Added | T/L S2 08-02 | 2009 | Def |
| II | Acc 2179 | Deleted | T/L S2 08-02 | 2009 | Def |
| II | Acc 2191 | Added | T/L S2 08-02 | 2009 | Def |
| II | Acc 2400 | Revised title and definition | T/L S2 08-02 | 2009 | Def |
| II | Acc 2950 | Deleted | T/L S2 08-02 | 2009 | Def |
| II | Acc 3400 | Added | T/L S2 08-02 | 2009 | Def |
| II | Acc 3410 | Added | T/L S2 08-02 | 2009 | Def |
| II | Acc 3420 | Added | T/L S2 08-02 | 2009 | Def |
| II | Acc 4208 | Added | T/L S2 08-02 | 2009 | Def |
| II | Acc 4221 | Revised definition | T/L S2 08-02 | 2009 | Def |
| II | Acc 4281 | Deleted | T/L S2 08-02 | 2009 | Def |
| II | Acc 5313 | Added | T/L S2 08-02 | 2009 | Def |
| II | Acc 5791 | Revised title and definition | T/L S2 08-02 | 2009 | Def |
| II | Acc 5799 | Deleted | T/L S2 08-02 | 2009 | Def |
| II | Acc 5800 | Revised title and definition | T/L S2 08-02 | 2009 | Def |
| II | Acc 5801 | Revised all | T/L S2 08-02 | 2009 | Def |
| II | Acc 5802 | Added | T/L S2 08-02 | 2009 | Def |
| II | Acc 5803 | Added | T/L S2 08-02 | 2009 | Def |
| II | Acc 5804 | Added | T/L S2 08-02 | 2009 | Def |
| II | Acc 5805 | Added | T/L S2 08-02 | 2009 | Def |

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| II | <i>USSGL Accounts and Definitions:</i> | | | | |
| | <u>USSGL Account</u> | | | | |
| II | Acc 5806 | Added | T/L S2 08-02 | 2009 | Def |
| II | Acc 5809 | Deleted | T/L S2 08-02 | 2009 | Def |
| II | Acc 5820 | Added | T/L S2 08-02 | 2009 | Def |
| II | Acc 5821 | Added | T/L S2 08-02 | 2009 | Def |
| II | Acc 5822 | Added | T/L S2 08-02 | 2009 | Def |
| II | Acc 5823 | Added | T/L S2 08-02 | 2009 | Def |
| II | Acc 5824 | Added | T/L S2 08-02 | 2009 | Def |
| II | Acc 5825 | Added | T/L S2 08-02 | 2009 | Def |
| II | Acc 5826 | Added | T/L S2 08-02 | 2009 | Def |
| II | Acc 5830 | Added | T/L S2 08-02 | 2009 | Def |
| II | Acc 5831 | Added | T/L S2 08-02 | 2009 | Def |
| II | Acc 5832 | Added | T/L S2 08-02 | 2009 | Def |
| II | Acc 5833 | Added | T/L S2 08-02 | 2009 | Def |
| II | Acc 5834 | Added | T/L S2 08-02 | 2009 | Def |
| II | Acc 5835 | Added | T/L S2 08-02 | 2009 | Def |
| II | Acc 5836 | Added | T/L S2 08-02 | 2009 | Def |
| II | Acc 5890 | Revised title and definition | T/L S2 08-02 | 2009 | Def |
| II | Acc 5891 | Added | T/L S2 08-02 | 2009 | Def |
| II | Acc 5892 | Added | T/L S2 08-02 | 2009 | Def |
| II | Acc 5893 | Added | T/L S2 08-02 | 2009 | Def |
| II | Acc 5894 | Added | T/L S2 08-02 | 2009 | Def |
| II | Acc 5895 | Added | T/L S2 08-02 | 2009 | Def |
| II | Acc 5896 | Added | T/L S2 08-02 | 2009 | Def |
| II | Acc 5900 | Revised definition | T/L S2 08-02 | 2009 | Def |
| II | Acc 6330 | Revised definition | T/L S2 08-02 | 2009 | Def |
| II | Acc 6340 | Added | T/L S2 08-02 | 2009 | Def |
| III | <i>USSGL Account Transactions:</i> | | | | |
| | <u>Account Transaction Categories</u> | | | | |
| III | TC Cat H | Added | T/L S2 08-02 | 2009 | TC |
| | <u>Transaction Code</u> | | | | |
| III | TC A122 | Revised comment | T/L S2 08-02 | 2009 | TC |
| III | TC A123 | Revised comment | T/L S2 08-02 | 2009 | TC |
| III | TC A150 | Deleted | T/L S2 08-02 | 2009 | TC |

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| III | <i>USSGL Account Transactions:</i> | | | | |
| | <i>Transaction Code</i> | | | | |
| III | TC A188 | Added cr USSGL accounts 5801, 5802, 5803, 5804, 5805, and 5806 | T/L S2 08-02 | 2009 | TC |
| III | TC B105 | Deleted cr USSGL account 2179; Revised comment | T/L S2 08-02 | 2009 | TC |
| III | TC B107 | Revised description | T/L S2 08-02 | 2009 | TC |
| III | TC B110 | Deleted dr USSGL account 2990; Revised description | T/L S2 08-02 | 2009 | TC |
| III | TC B112 | Added dr USSGL account 2141 | T/L S2 08-02 | 2009 | TC |
| III | TC B118 | Added dr USSGL accounts 5891, 5892, 5893, 5894, 5895, and 5896 | T/L S2 08-02 | 2009 | TC |
| III | TC B120 | Revised description | T/L S2 08-02 | 2009 | TC |
| III | TC B121 | Revised description | T/L S2 08-02 | 2009 | TC |
| III | TC B402 | Added cr USSGL account 2191 | T/L S2 08-02 | 2009 | TC |
| III | TC B408 | Added dr USSGL accounts 2210, 2211, 2213, 2215; Deleted dr USSGL account 2990 | T/L S2 08-02 | 2009 | TC |
| III | TC B416 | Added dr USSGL accounts 4450, 4510, 4610, 4620, 4700, 4720, 5891, 5892, 5893, 5894, 5895, and 5896; Added cr 4901 | T/L S2 08-02 | 2009 | TC |
| III | TC B418 | Added cr USSGL account 2141 | T/L S2 08-02 | 2009 | TC |
| III | TC B420 | Added cr USSGL account 2191; Deleted cr USSGL account 2190 | T/L S2 08-02 | 2009 | TC |
| III | TC B438 | Revised comment | T/L S2 08-02 | 2009 | TC |
| III | TC C108 | Revised description | T/L S2 08-02 | 2009 | TC |
| III | TC C126 | Deleted | T/L S2 08-02 | 2009 | TC |
| III | TC C141 | Added cr USSGL accounts 5801, 5802, 5803, 5804, 5805, and 5806 | T/L S2 08-02 | 2009 | TC |
| III | TC C158 | Revised comment | T/L S2 08-02 | 2009 | TC |
| III | TC C170 | Revised description | T/L S2 08-02 | 2009 | TC |
| III | TC C402 | Added cr USSGL accounts 5820, 5821, 5822, 5823, 5824, 5825, and 5826; Deleted cr USSGL account 5801 | T/L S2 08-02 | 2009 | TC |
| III | TC C410 | Deleted | T/L S2 08-02 | 2009 | TC |
| III | TC C422 | Added cr USSGL accounts 5820, 5821, 5822, 5823, 5824, 5825, and 5826; Deleted cr USSGL account 5800 | T/L S2 08-02 | 2009 | TC |
| III | TC D102 | Added dr USSGL account 2191 | T/L S2 08-02 | 2009 | TC |
| III | TC D106 | Added cr USSGL account 2191 | T/L S2 08-02 | 2009 | TC |
| III | TC D107 | Revised comment; Added dr USSGL account 4620; Added cr USSGL account 2191 | T/L S2 08-02 | 2009 | TC |
| III | TC D110 | Added dr USSGL account 2191 | T/L S2 08-02 | 2009 | TC |
| III | TC D134 | Revised comment; Added cr USSGL accounts 2191 and 4620 | T/L S2 08-02 | 2009 | TC |
| III | TC D145 | Added cr USSGL account 4208; Deleted cr USSGL account 4201; Revised comment | T/L S2 08-02 | 2009 | TC |
| III | TC D147 | Revised description; Added dr USSGL account 1399 | T/L S2 08-02 | 2009 | TC |
| III | TC D308 | Added dr USSGL accounts 2141 and 2191; Deleted dr USSGL account 2950 and cr USSGL account 2179 | T/L S2 08-02 | 2009 | TC |
| III | TC D312 | Added cr USSGL accounts 2141 and 2191; Deleted dr USSGL account 2179 and cr USSGL account 2950 | T/L S2 08-02 | 2009 | TC |
| III | TC D402 | Added dr USSGL accounts 5830, 5831, 5832, 5833, 5834, 5835, and 5836; Deleted dr USSGL account 5809 | T/L S2 08-02 | 2009 | TC |
| III | TC D424 | Added dr USSGL accounts 5830, 5831, 5832, 5833, 5834, 5835, and 5836; Deleted dr USSGL account 5809 | T/L S2 08-02 | 2009 | TC |

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| III | <i>USSGL Account Transactions:</i> | | | | |
| | <u>Transaction Code</u> | | | | |
| III | TC D506 | Revised description | T/L S2 08-02 | 2009 | TC |
| III | TC D586 | Added dr USSGL accounts 5820, 5821, 5822, 5823, 5824, 5825, and 5826; Added cr USSGL accounts 5801, 5802, 5803, 5804, 5805, and 5806; Deleted dr USSGL account 5801 | T/L S2 08-02 | 2009 | TC |
| III | TC E102 | Added cr USSGL account 2191 | T/L S2 08-02 | 2009 | TC |
| III | TC E118 | Deleted cr USSGL account 5310; Added cr USSGL account 5313 | T/L S2 08-02 | 2009 | TC |
| III | TC E122 | Deleted dr USSGL account 6330; Added dr USSGL account 6340 | T/L S2 08-02 | 2009 | TC |
| III | TC E514 | Deleted dr USSGL account 2950 | T/L S2 08-02 | 2009 | TC |
| III | TC E610 | Deleted cr USSGL account 2950 | T/L S2 08-02 | 2009 | TC |
| III | TC F302 | Added dr USSGL account 4208 | T/L S2 08-02 | 2009 | TC |
| III | TC F336 | Added dr USSGL accounts 5313, 5801, 5802, 5803, 5804, 5805, 5806, 5820, 5821, 5822, 5823, 5824, 5825, 5826; Added cr USSGL accounts 5830, 5831, 5832, 5833, 5834, 5835, 5836, 5891, 5892, 5893, 5894, 5895, 5896, and 6340; Deleted cr USSGL accounts 5799 and 5809 | T/L S2 08-02 | 2009 | TC |
| III | TC F390 | Added cr USSGL account 4208; Deleted cr USSGL account 4201 | T/L S2 08-02 | 2009 | TC |
| III | TC H100 | Added | T/L S2 08-02 | 2009 | TC |
| III | TC H200 | Added | T/L S2 08-02 | 2009 | TC |
| III | TC H300 | Added | T/L S2 08-02 | 2009 | TC |
| III | TC H301 | Added | T/L S2 08-02 | 2009 | TC |
| III | TC H310 | Added | T/L S2 08-02 | 2009 | TC |
| III | TC H312 | Added | T/L S2 08-02 | 2009 | TC |
| IV | <i>USSGL Account Attribute Tables:</i> | | | | |
| | FACTS I USSGL Account Attribute Table: | | | | |
| | <u>USSGL Account</u> | | | | |
| IV | Acc 2141 | Added | T/L S2 08-02 | 2009 | FACTSII Tbl |
| IV | Acc 2179 | Deleted | T/L S2 08-02 | 2009 | FACTSI Tbl |
| IV | Acc 2191 | Added | T/L S2 08-02 | 2009 | FACTSI Tbl |
| IV | Acc 2950 | Deleted | T/L S2 08-02 | 2009 | FACTSI Tbl |
| IV | Acc 3400 | Added | T/L S2 08-02 | 2009 | FACTSI Tbl |
| IV | Acc 3410 | Added | T/L S2 08-02 | 2009 | FACTSI Tbl |
| IV | Acc 3420 | Added | T/L S2 08-02 | 2009 | FACTSI Tbl |
| IV | Acc 5313 | Added | T/L S2 08-02 | 2009 | FACTSI Tbl |
| IV | Acc 5799 | Deleted | T/L S2 08-02 | 2009 | FACTSI Tbl |
| IV | Acc 5801 | Revised | T/L S2 08-02 | 2009 | FACTSII Tbl |
| IV | Acc 5802 | Added | T/L S2 08-02 | 2009 | FACTSII Tbl |
| IV | Acc 5803 | Added | T/L S2 08-02 | 2009 | FACTSII Tbl |
| IV | Acc 5804 | Added | T/L S2 08-02 | 2009 | FACTSII Tbl |
| IV | Acc 5805 | Added | T/L S2 08-02 | 2009 | FACTSII Tbl |
| IV | Acc 5806 | Added | T/L S2 08-02 | 2009 | FACTSII Tbl |

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| IV | USSGL Account Attribute Tables: | | | | |
| | FACTS I USSGL Account Attribute Table: | | | | |
| | <u>USSGL Account</u> | | | | |
| IV | Acc 5809 | Deleted | T/L S2 08-02 | 2009 | FACTSI Tbl |
| IV | Acc 5820 | Added | T/L S2 08-02 | 2009 | FACTSI Tbl |
| IV | Acc 5821 | Added | T/L S2 08-02 | 2009 | FACTSI Tbl |
| IV | Acc 5822 | Added | T/L S2 08-02 | 2009 | FACTSI Tbl |
| IV | Acc 5823 | Added | T/L S2 08-02 | 2009 | FACTSI Tbl |
| IV | Acc 5824 | Added | T/L S2 08-02 | 2009 | FACTSI Tbl |
| IV | Acc 5825 | Added | T/L S2 08-02 | 2009 | FACTSI Tbl |
| IV | Acc 5826 | Added | T/L S2 08-02 | 2009 | FACTSI Tbl |
| IV | Acc 5830 | Added | T/L S2 08-02 | 2009 | FACTSI Tbl |
| IV | Acc 5831 | Added | T/L S2 08-02 | 2009 | FACTSI Tbl |
| IV | Acc 5832 | Added | T/L S2 08-02 | 2009 | FACTSI Tbl |
| IV | Acc 5833 | Added | T/L S2 08-02 | 2009 | FACTSI Tbl |
| IV | Acc 5834 | Added | T/L S2 08-02 | 2009 | FACTSI Tbl |
| IV | Acc 5835 | Added | T/L S2 08-02 | 2009 | FACTSI Tbl |
| IV | Acc 5836 | Added | T/L S2 08-02 | 2009 | FACTSI Tbl |
| IV | Acc 5891 | Added | T/L S2 08-02 | 2009 | FACTSI Tbl |
| IV | Acc 5892 | Added | T/L S2 08-02 | 2009 | FACTSI Tbl |
| IV | Acc 5893 | Added | T/L S2 08-02 | 2009 | FACTSI Tbl |
| IV | Acc 5894 | Added | T/L S2 08-02 | 2009 | FACTSI Tbl |
| IV | Acc 5895 | Added | T/L S2 08-02 | 2009 | FACTSI Tbl |
| IV | Acc 5896 | Added | T/L S2 08-02 | 2009 | FACTSI Tbl |
| IV | Acc 6340 | Added | T/L S2 08-02 | 2009 | FACTSI Tbl |
| | <u>Footnotes</u> | | | | |
| IV | Ftnt 5 | Added | T/L S2 08-02 | 2009 | FACTSI Ftnt |
| IV | Ftnt 6 | Revised from footnote 5 | T/L S2 08-02 | 2009 | FACTSI Ftnt |
| | FACTS II USSGL Account Attribute Table: | | | | |
| | <u>USSGL Account</u> | | | | |
| IV | Acc 4281B | Deleted | T/L S2 08-02 | 2009 | FACTSII Tbl |
| IV | Acc 4281E | Deleted | T/L S2 08-02 | 2009 | FACTSII Tbl |

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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 | Ln 1A | Deleted USSGL account 4281B | T/L S2 08-02 | 2009 | 133 |
| V | Ln 1B | Deleted USSGL account 4281E | T/L S2 08-02 | 2009 | 133 |
| V | Ln 3D1b | Deleted USSGL account 4281B&E | T/L S2 08-02 | 2009 | 133 |
| V | Ln 12B1 | Deleted USSGL account 4281B | T/L S2 08-02 | 2009 | 133 |
| V | Ln 12B2 | Deleted USSGL account 4281E | T/L S2 08-02 | 2009 | 133 |
| V | Ln 17 | Deleted USSGL account 4281B&E | T/L S2 08-02 | 2009 | 133 |
| V | Ln 18B | Deleted USSGL account 4281E | T/L S2 08-02 | 2009 | 133 |
| V | Ln 19C | Deleted USSGL account 5809; Added USSGL accounts 1620, 5802, 5803, 5804, 5805, 5806, 5820, 5821, 5822, 5823, 5824, 5825, 5826, 5830, 5831, 5832, 5833, 5834, 5835, 5836, 5891, 5892, 5893, 5894, 5895, 5896, and 7111; Revised USSGL account 5801 | T/L S2 08-02 | 2009 | 133 |
| | <u>Footnote</u> | | | | |
| V | Fnt 27 | Added | T/L S2 08-02 | 2009 | 133 |
| | FMS 2108: Yearend Closing Statement: | | | | |
| V | Col 7 | Deleted USSGL account 4281 | T/L S2 08-02 | 2009 | 2108 |
| | Balance Sheet | | | | |
| | <u>Line</u> | | | | |
| V | Ln 17 | Deleted USSGL account 2179 | T/L S2 08-02 | 2009 | BalSht |
| V | Ln 18 | Added USSGL account 2141; Deleted USSGL account 2140 | T/L S2 08-02 | 2009 | BalSht |
| V | Ln 19 | Deleted USSGL account 2950 | T/L S2 08-02 | 2009 | BalSht |
| V | Ln 23 | Added USSGL account 2141; Deleted USSGL account 2140 | T/L S2 08-02 | 2009 | BalSht |
| V | Ln 24 | Added USSGL account 2191; Deleted USSGL account 2190 | T/L S2 08-02 | 2009 | BalSht |
| V | Ln 32 | Added USSGL account 5313, 5802, 5803, 5804, 5805, 5806, 5820, 5821, 5822, 5823, 5824, 5825, 5826, 5830, 5831, 5832, 5833, 5834, 5835, 5836, 5891, 5892, 5893, 5894, 5895, 5896, 6340; Deleted USSGL accounts 5799 and 5809; Revised USSGL account 5801 | T/L S2 08-02 | 2009 | BalSht |
| V | Ln 33 | Added USSGL account 5313, 5802, 5803, 5804, 5805, 5806, 5820, 5821, 5822, 5823, 5824, 5825, 5826, 5830, 5831, 5832, 5833, 5834, 5835, 5836, 5891, 5892, 5893, 5894, 5895, 5896, and 6340; Deleted USSGL accounts 5799 and 5809; Revised USSGL account 5801 | T/L S2 08-02 | 2009 | BalSht |
| | <u>Footnotes</u> | | | | |
| V | Fnt 9 | Deleted | T/L S2 08-02 | 2009 | BalSht |
| V | Fnt 10 | Revised to 9 | T/L S2 08-02 | 2009 | BalSht |
| V | Fnt 11 | Revised to 10 | T/L S2 08-02 | 2009 | BalSht |
| V | Fnt 12 | Deleted | T/L S2 08-02 | 2009 | BalSht |
| V | Fnt 13 | Revised to 11 | T/L S2 08-02 | 2009 | BalSht |
| | Statement of Net Cost | | | | |
| | <u>Line</u> | | | | |
| V | Ln 1 | Added USSGL account 6340 | T/L S2 08-02 | 2009 | NetCost |
| V | Ln 2 | Added USSGL account 5313 | T/L S2 08-02 | 2009 | NetCost |
| V | Ln 5 | Added USSGL account 5313 | T/L S2 08-02 | 2009 | NetCost |

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| V | <i>USSGL Crosswalks to Standard External Reports:</i> | | | | |
| | Statement of Changes in Net Position: | | | | |
| | <u>Line</u> | | | | |
| V | Ln 6 | Added USSGL accounts 5802, 5803, 5804, 5805, 5806, 5820, 5821, 5822, 5823, 5824, 5825, 5826, 5830, 5831, 5832, 5833, 5834, 5835, 5836, 5891, 5892, 5893, 5894, 5895, 5896; Deleted USSGL account 5809; Revised USSGL account 5801 | T/L S2 08-02 | 2009 | NetPos |
| V | Ln 13 | Deleted USSGL account 5799 | T/L S2 08-02 | 2009 | NetPos |
| | Statement of Custodial Activity: | | | | |
| | <u>Line</u> | | | | |
| V | Ln 1 | Added USSGL account 5801; Deleted USSGL account 5800 | T/L S2 08-02 | 2009 | Cust |
| V | Ln 2 | Added USSGL account 5802; Deleted USSGL account 5800 | T/L S2 08-02 | 2009 | Cust |
| V | Ln 3 | Added USSGL account 5804; Deleted USSGL account 5800 | T/L S2 08-02 | 2009 | Cust |
| V | Ln 4 | Added USSGL account 5805; Deleted USSGL account 5800 | T/L S2 08-02 | 2009 | Cust |
| V | Ln 5 | Added USSGL account 5803; Deleted USSGL account 5800 | T/L S2 08-02 | 2009 | Cust |
| V | Ln 6 | Added USSGL account 5806; Deleted USSGL account 5800 | T/L S2 08-02 | 2009 | Cust |
| V | Ln 9 | Added USSGL accounts 5820, 5821, 5822, 5823, 5824, 5825, 5826, 5830, 5831, 5832, 5833, 5834, 5835, and 5836; Deleted USSGL accounts 5801 and 5809 | T/L S2 08-02 | 2009 | Cust |
| V | Ln 11 | Added USSGL accounts 5891, 5892, 5893, 5894, 5895, and 5896 | T/L S2 08-02 | 2009 | Cust |
| V | Ln 13 | Added USSGL accounts 5891, 5892, 5893, 5894, 5895, and 5896 | T/L S2 07-01 | 2009 | Cust |