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

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
Bulletin 2013 -07					
Part 3 GTAS Implementation Testing for fiscal 2014					
I	***USSGL Chart of Accounts:***				
I	None				
II	***USSGL Accounts and Definitions:***				
II	None				
III	***USSGL Account Transactions:***				
III	None				
IV	***USSGL Account Attributes:***				
IV	**USSGL Account Attribute Definition Report:**				
IV	None				
IV	**USSGL Proprietary and Budgetary Account Attribute Table:**				
IV	Attribute				
IV	None				
	Account				
IV	None				
V	***USSGL Crosswalks to Standard External Reports:***				
	SF 133: Report on Budget Execution and Budgetary Resources:				
	Column				
V	None				
	Line				
V	1000	Added Financing Account Code attribute domain values of "D/G" with Year of Budget Authority Indicator attribute domain value of "Blank" for USSGL account 480200; Revised Financing Account Code attribute domain values from "D/G/N" to "N" with Year of Budget Authority Indicator attribute domain values of "BAL/NEW" for USSGL account 480200	Bulletin 2013-07	2014	133

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
V	1020	Added Financing Account Code attribute domain values of "D/G" with Year of Budget Authority Indicator attribute domain value of "Blank" for USSGL accounts 480200, 488200, 490200, & 498200; Revised Financing Account Code attribute domain values from "D/G/N" to "N" with Year of Budget Authority Indicator attribute domain values of "BAL/NEW" for USSGL accounts 480200 & 490200; Revised Financing Account Code attribute domain values from "D/G/N" to "N" with Year of Budget Authority Indicator attribute domain value of "BAL" for USSGL accounts 488200 & 498200	Bulletin 2013-07	2014	133
V	2501	Added Financing Account Code attribute domain values of "D/G" with Year of Budget Authority Indicator attribute domain value of "Blank" for USSGL accounts 480200 Beginning and Ending, 488200, 490200, & 498200; Revised Financing Account Code attribute domain values from "D/G/N" to "N" with Year of Budget Authority Indicator attribute domain values of "BAL/NEW" for USSGL accounts 480200 Beginning and Ending, 488200, 490200, & 498200	Bulletin 2013-07	2014	133
V	2502	Added Financing Account Code attribute domain values of "D/G" with Year of Budget Authority Indicator attribute domain value of "Blank" for USSGL accounts 480200 Beginning and Ending, 488200, 490200, & 498200; Revised Financing Account Code attribute domain values from "D/G/N" to "N" with Year of Budget Authority Indicator attribute domain values of "BAL/NEW" for USSGL accounts 480200 Beginning and Ending, 488200, 490200, & 498200	Bulletin 2013-07	2014	133
V	3020	Added Financing Account Code attribute domain values of "D/G" with Year of Budget Authority Indicator attribute domain value of "Blank" for USSGL account 498200; Revised Financing Account Code attribute domain values from "D/G/N" to "N" with Year of Budget Authority Indicator attribute domain value of "BAL" for USSGL account 498200	Bulletin 2013-07	2014	133
V	4010	Revised Financing Account Code attribute domain values from "D/G/N" to "N" with Year of Budget Authority Indicator attribute domain value of "NEW" for USSGL accounts 480200 Beginning and Ending & 490200	Bulletin 2013-07	2014	133
V	4011	Revised Financing Account Code attribute domain values from "D/G/N" to "N" with Year of Budget Authority Indicator attribute domain value of "BAL" for USSGL accounts 480200 Beginning and Ending, 488200, 490200 & 498200	Bulletin 2013-07	2014	133
	Program and Financing (P&F) Schedule:				
	Column				
V	None				

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
	Line				
V	1000	Added Financing Account Code attribute domain values of "D/G" with Year of Budget Authority Indicator attribute domain value of "Blank" for USSGL account 480200; Revised Financing Account Code attribute domain values from "D/G/N" to "N" with Year of Budget Authority Indicator attribute domain values of "BAL/NEW" for USSGL account 480200	Bulletin 2013-07	2014	P&F
V	1020	Added Financing Account Code attribute domain values of "D/G" with Year of Budget Authority Indicator attribute domain value of "Blank" for USSGL accounts 480200, 488200, 490200, & 498200; Revised Financing Account Code attribute domain values from "D/G/N" to "N" with Year of Budget Authority Indicator attribute domain values of "BAL/NEW" for USSGL accounts 480200 & 490200; Revised Financing Account Code attribute domain values from "D/G/N" to "N" with Year of Budget Authority Indicator attribute domain value of "BAL" for USSGL accounts 488200 & 498200	Bulletin 2013-07	2014	P&F
V	3020	Added Financing Account Code attribute domain values of "D/G" with Year of Budget Authority Indicator attribute domain value of "Blank" for USSGL account 498200; Revised Financing Account Code attribute domain values from "D/G/N" to "N" with Year of Budget Authority Indicator attribute domain values of "BAL" for USSGL account 498200	Bulletin 2013-07	2014	P&F
V	4010	Revised Financing Account Code attribute domain values from "D/G/N" to "N" with Year of Budget Authority Indicator attribute domain values of "NEW" for USSGL accounts 480200 Beginning and Ending & 490200	Bulletin 2013-07	2014	P&F
V	4011	Revised Financing Account Code attribute domain values from "D/G/N" to "N" with Year of Budget Authority Indicator attribute domain values of "BAL" for USSGL accounts 480200 Beginning and Ending, 488200, 490200 & 498200	Bulletin 2013-07	2014	P&F
	FMS 2108: Yearend Closing Statement:				
	Unexpended Balances, Investments, and Imprest Funds for Fiscal 2014 Reporting				
	Column				
V	None				
	Balance Sheet:				
	Line				
V	None				

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
	Footnote				
V	None				
	Statement of Net Cost:				
	Line				
V	None				
	Footnote				
V	None				
	Statement of Changes in Net Position:				
	Line				
V	None				
	Footnote				
V	None				
	Statement of Budgetary Resources:				
	Column				
V	None				
	Line				
VI	***USSGL Crosswalks to Reclassified Statements:***				
	Reclassified Balance Sheet:				
	Line				
VI	None				
	Footnote				
VI	None				
	Reclassified Statement of Net Cost:				
	Line				
VI	None				
	Footnote				

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
VI	None				
	Reclassified Statement of Changes in Net Position				
	Line				
VI	None				
	Footnote				
VI	None				
VII	***Validations and Edits for Fiscal 2014 Reporting***				
	Validations				
	Validation Number				
VII	23E	Added Pass Rules to allow a Borrowing Source Code domain value of "Blank" for USSGL accounts 439200 and 439300 when Authority Type Code domain value is "C,D,E,F,P,R,and S"	Bulletin 2013-07	2014	VAL
VII	44	Revised the Description and Error Message	Bulletin 2013-07	2014	VAL
	Edits				
	Edit Number				
VII	25	Revised the Edit Detail	Bulletin 2013-07	2014	EDITS
Bulletin 2013 - 06					
Part 3 GTAS Implementation Testing for fiscal 2014					
I	***USSGL Chart of Accounts:***				
I	None				
II	***USSGL Accounts and Definitions:***				
II	None				
III	***USSGL Account Transactions:***				
III	None				

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
IV	***USSGL Account Attributes:***				
	USSGL Proprietary Account Attribute Definition Report:				
	Attribute				
IV	Borrowing Source Code	Revised domain values from "F/P/T" to "F/P/T/Blank"	Bulletin 2013-06	2014	ADR
IV	Budgetary Proprietary Code	Revised definition	Bulletin 2013-06	2014	ADR
IV	Trading Partner Agency Identifier	Revised domain values from "Blank/###" to "###"	Bulletin 2013-06	2014	ADR
IV	**USSGL Proprietary and Budgetary Account Attribute Table:**				
	Attribute				
	None				
	Account				
IV	411100	Revised Financing Account Indicator attribute domain values from "D/G/N" to "N"; Revised Credit Cohort Year attribute domain values from "1992-2014" to blank	Bulletin 2013-06	2014	ATT TBL
IV	411200	Revised Financing Account Indicator attribute domain values from "D/G/N" to "N"; Revised Credit Cohort Year attribute domain values from "1992-2014" to blank	Bulletin 2013-06	2014	ATT TBL
IV	412200	Revised BEA Category Indicator attribute domain values from "D/M" to "M"	Bulletin 2013-06	2014	ATT TBL
IV	413200	Revised TAS Status Code attribute domain values from "U/E" to "U"; Revised TAS Status Transitioning Code attribute domain values from "N" to "K/N"	Bulletin 2013-06	2014	ATT TBL
IV	413900	Revised GTAS Fund Type attribute domain values from "ET" to "EG/EP/ER/ET"	Bulletin 2013-06	2014	ATT TBL
IV	414000	Revised Authority Type Code attribute domain values from "B/P/S" to "P/S"	Bulletin 2013-06	2014	ATT TBL
IV	416600	Revised TAS Status Code attribute domain values from "U/E" to "U"	Bulletin 2013-06	2014	ATT TBL
IV	417200	Revised TAS Status Code attribute domain values from "U/E" to "U"; Revised TAS Status Transitioning Code attribute domain values from "X/K/N" to "K/N"	Bulletin 2013-06	2014	ATT TBL
IV	417600	Revised TAS Status Transitioning Code attribute domain values from "X/N" to "X/K/N"	Bulletin 2013-06	2014	ATT TBL
IV	419600	Revised Debit Credit Indicator attribute domain values from "D/C" to "D"	Bulletin 2013-06	2014	ATT TBL
IV	419700	Revised Debit Credit Indicator attribute domain values from "D/C" to "C"	Bulletin 2013-06	2014	ATT TBL
IV	429500	Revised TAS Status Code attribute domain values from "U/E" to "U"; Revised TAS Status Transitioning Code attribute domain values from "X/N" to "N"; Revised GTAS Fund Type Code attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "EP"	Bulletin 2013-06	2014	ATT TBL

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
IV	438400	Revised GTAS Fund Type Code attribute domain values from "EG/EP/ER/ES/ET" to EG/EP/ER/ES/ET/TR"	Bulletin 2013-06	2014	ATT TBL
IV	439200	Revised Borrow Source attribute domain values from "F/T/P" to "blank/F/T/P"	Bulletin 2013-06	2014	ATT TBL
IV	439300	Revised Borrow Source attribute domain values from "F/T/P" to "blank/F/T/P"	Bulletin 2013-06	2014	ATT TBL
IV	439800	Revised TAS Status Code attribute domain values from "U/E" to "U"; Revised TAS Status Transitioning Code attribute domain values from "X/K/N" to "K/N"	Bulletin 2013-06	2014	ATT TBL
IV	490800	Revised Apportionment Category B Code attribute domain value "###" to blank; Revised TAS Status Transitioning Code attribute domain values from "X/N" to "N".	Bulletin 2013-06	2014	ATT TBL
V	***USSGL Crosswalks to Standard External Reports:***				
	SF 133: Report on Budget Execution and Budgetary Resources:				
	Column				
V	None		Bulletin 2013-06	2014	133
	Line				
V	1000	Revised GTAS Fund Type attribute domain values from "EG/EP/ER/ES/ET" to "EG/EP/ER/ES/ET/TR" for USSGL account 438400; Revised GTAS Fund Type Code attribute domain values "EC/EG/EM/EP/ER/ES/ET/TR" to "EP" for USSGL account 429500; Revised TAS Status Code attribute domain values from "U/E" to "U" for USSGL accounts 416600 & 417200; Revised TAS Status Transitioning Code attribute domain values from "X/K/N" to "K/N" for USSGL accounts 417200 & 439800; Revised TAS Status Transitioning Code attribute domain values from "X/N" to "N" for USSGL accounts 429500 & 490800; Revised BEA Category Indicator attribute domain values from "D/M" to "M" for USSGL account 412200; Revised GTAS Fund Type attribute domain value from "ET" to "EG/EP/ER/ET" for USSGL Account 413900.	Bulletin 2013-06	2014	133
V	1010	Revised Debit Credit Indicator attribute domain values from "D/C" to "C" for USSGL account 419700	Bulletin 2013-06	2014	133
V	1011	Revised Debit Credit Indicator attribute domain values from "D/C" to "D" for USSGL account 419600	Bulletin 2013-06	2014	133

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
V	1020	Add rows for USSGL accounts 439200 and 439300, with Borrowing Source attribute domain value "Blank"; Revised Authority Type attribute domain values from "B/C/D/P/R/S" to “B” with Borrowing Source attribute domain values “F/P/T” for USSGL accounts 439200 and 439300 ; Revised BEA Category Indicator attribute domain values from "D/M" to "M" for USSGL account 412200; Revised Debit Credit Indicator attribute domain values from "D/C" to "C" for USSGL account 419700; Revised Debit Credit Indicator attribute domain values from "D/C" to "D" for USSGL account 419600; Revised Financing Account Code attribute domain values from "D/G/N" to "N" for USSGL accounts 411100 & 411200; Revised Fund Type attribute domain value from "EG/EP/ER/ES/ET" to "EG/EP/ER/ES/ET/TR" for USSGL account 438400; Revised GTAS Fund Type Code attribute domain values "EC/EG/EM/EP/ER/ES/ET/TR" to "EP" for USSGL account 429500; Revised TAS Status Code attribute domain values from "U/E" to "U" for USSGL accounts 413200, 416600 & 417200; Revised TAS Status Transitioning Code attribute domain values from "X/K/N" to "K/N" for USSGL accounts 417200 & 439800; Revised TAS Status Transitioning Code attribute domain values from "X/N" to "N" for USSGL accounts 429500 & 490800	Bulletin 2013-06	2014	133
V	1026	Revised GTAS Fund Type Code attribute domain values "EC/EG/EM/EP/ER/ES/ET/TR" to "EP" for USSGL account 429500; Revised TAS Status Transitioning Code attribute domain values from "X/N" to "N" for USSGL account 429500	Bulletin 2013-06	2014	133
V	1100	Revised Financing Account Code attribute domain values from "D/G/N" to "N" for USSGL accounts 411100 & 411200	Bulletin 2013-06	2014	133
V	1120	Revised TAS Status Code attribute domain values from "U/E" to "U" for USSGL accounts 416600 & 417200; Revised TAS Status Transitioning Code attribute domain values from "X/K/N" to "K/N" for USSGL account 417200	Bulletin 2013-06	2014	133
V	1121	Revised TAS Status Code attribute domain values from "U/E" to "U" for USSGL account 416600	Bulletin 2013-06	2014	133
V	1130	Revised Borrowing Source attribute domain values from "F/P/T" to "Blank" for USSGL account 439200	Bulletin 2013-06	2014	133
V	1131	Add row for USSGL account 439300, with Borrowing Source attribute domain value "Blank"; Revised Authority Type attribute domain values from "B/D/P/R/S" to “B” with Borrowing Source attribute domain values “F/P/T” for USSGL account 439300	Bulletin 2013-06	2014	133
V	1170	Revised Financing Account Code attribute domain values from "D/G/N" to "N" for USSGL account 411100	Bulletin 2013-06	2014	133

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
V	1173	Revised Borrowing Source attribute domain values from "F/P/T" to "Blank" for USSGL account 439200	Bulletin 2013-06	2014	133
V	1200	Revised BEA Category Indicator attribute domain values from "D/M" to "M" for USSGL account 412200; Revised Financing Account Code attribute domain values from "D/G/N" to "N" for USSGL accounts 411100 & 411200	Bulletin 2013-06	2014	133
V	1220	Revised TAS Status Code attribute domain values from "U/E" to "U" for USSGL accounts 416600 & 417200; Revised TAS Status Transitioning Code attribute domain values from "X/K/N" to "K/N" for USSGL account 417200	Bulletin 2013-06	2014	133
V	1221	Revised TAS Status Code attribute domain values from "U/E" to "U" for USSGL account 416600	Bulletin 2013-06	2014	133
V	1230	Add row for USSGL account 439300, with Borrowing Source attribute domain value "Blank"; Revised Borrowing Source attribute domain values from "F/P/T" to "Blank" for USSGL account 439200; Revised Authority Type attribute domain values from "B/D/P/R/S" to “B” with Borrowing Source attribute domain values “F/P/T” for USSGL account 439300	Bulletin 2013-06	2014	133
V	1270	Revised Financing Account Code attribute domain values from "D/G/N" to "N" for USSGL account 411100	Bulletin 2013-06	2014	133
V	1272	Revised Borrowing Source attribute domain values from "F/P/T" to "Blank" for USSGL account 439200	Bulletin 2013-06	2014	133
V	1520	Revised Borrowing Source attribute domain values from "F/P/T" to "Blank" for USSGL accounts 439200 and 439300	Bulletin 2013-06	2014	133
V	1620	Revised Borrowing Source attribute domain values from "F/P/T" to "Blank" for USSGL accounts 439200 and 439300	Bulletin 2013-06	2014	133
V	1702	Revised GTAS Fund Type attribute domain value from "EG/EP/ER/ET" to "EG/EP/ER/ET/TR" for USSGL account 438400	Bulletin 2013-06	2014	133
V	1722	Revised Borrowing Source attribute domain values from "F/P/T" to "Blank" for USSGL account 439200	Bulletin 2013-06	2014	133
V	1725	Revised TAS Status Transitioning Code attribute domain values from "X/K/N" to "K/N" for USSGL account 439800	Bulletin 2013-06	2014	133
V	1802	Revised GTAS Fund Type attribute domain value from "EG/EP/ER/ET" to "EG/EP/ER/ET/TR" for USSGL account 438400	Bulletin 2013-06	2014	133
V	1810	Revised TAS Status Code attribute domain values from "U/E" to "U" for USSGL account 417200; Revised TAS Status Transitioning Code attribute domain values from "X/K/N" to "K/N" for USSGL account 417200	Bulletin 2013-06	2014	133
V	1824	Revised TAS Status Transitioning Code attribute domain values from "X/K/N" to "K/N" for USSGL account 439800	Bulletin 2013-06	2014	133

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
V	2001	Revised TAS Status Transitioning Code attribute domain values from "X/N" to "N" for USSGL account 490800; Revised GTAS Fund Type attribute domain value from "EP" to "EP/ER" with Financing Account attribute domain values "D/G" for USSGL accounts 480200, 488200, 490200, and 498200	Bulletin 2013-06	2014	133
V	2002	Revised GTAS Fund Type attribute domain value from "EP" to "EP/ER" with Financing Account attribute domain values "D/G" for USSGL accounts 480200, 488200, 490200, and 498200	Bulletin 2013-06	2014	133
V	2003	Revised TAS Status Transitioning Code attribute domain values from "X/N" to "N" for USSGL account 490800; Revised GTAS Fund Type attribute domain value from "EP" to "EP/ER" with Financing Account attribute domain values "D/G" for USSGL accounts 480200, 488200, 490200, and 498200	Bulletin 2013-06	2014	133
V	2101	Revised TAS Status Transitioning Code attribute domain values from "X/N" to "N" for USSGL account 490800; Revised GTAS Fund Type attribute domain value from "EP" to "EP/ER" with Financing Account attribute domain values "D/G" for USSGL accounts 480200, 488200, 490200, and 498200	Bulletin 2013-06	2014	133
V	2102	Revised GTAS Fund Type attribute domain value from "EP" to "EP/ER" with Financing Account attribute domain values "D/G" for USSGL accounts 480200, 488200, 490200, and 498200	Bulletin 2013-06	2014	133
V	2103	Revised TAS Status Transitioning Code attribute domain values from "X/N" to "N" for USSGL account 490800; Revised GTAS Fund Type attribute domain value from "EP" to "EP/ER" with Financing Account attribute domain values "D/G" for USSGL accounts 480200, 488200, 490200, and 498200	Bulletin 2013-06	2014	133
V	2501	Revised TAS Status Transitioning Code attribute domain values from "X/N" to "N" for USSGL account 490800	Bulletin 2013-06	2014	133
V	2502	Revised TAS Status Transitioning Code attribute domain values from "X/N" to "N" for USSGL account 490800	Bulletin 2013-06	2014	133
V	3010	Revised TAS Status Transitioning Code attribute domain values from "X/N" to "N" for USSGL account 490800; Revised SF133 Year of BA attribute domain value from "NEW" to "BAL/NEW" for USSGL account 490200; Revised GTAS Fund Type attribute domain value from "EP" to "EP/ER" with Financing Account attribute domain values "D/G" for USSGL accounts 480200, 488200, 490200, and 498200; Revised GTAS Fund Type attribute domain value from "EC/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL account 490100	Bulletin 2013-06	2014	133

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
V	3020	Revised TAS Status Transitioning Code attribute domain values from "X/N" to "N" for USSGL account 490800; Revised GTAS Fund Type attribute domain value from "EP" to "EP/ER" with Financing Account attribute domain values "D/G" for USSGL accounts 480200, 488200, and 490200	Bulletin 2013-06	2014	133
V	4010	Revised TAS Status Transitioning Code attribute domain values from "X/N" to "N" for USSGL account 490800	Bulletin 2013-06	2014	133
V	4011	Revised TAS Status Transitioning Code attribute domain values from "X/N" to "N" for USSGL account 490800	Bulletin 2013-06	2014	133
V	4100	Revised TAS Status Transitioning Code attribute domain values from "X/N" to "N" for USSGL account 490800	Bulletin 2013-06	2014	133
V	4110	Revised TAS Status Transitioning Code attribute domain values from "X/N" to "N" for USSGL account 490800; Revised GTAS Fund Type attribute domain value from "EP" to "EP/ER" with Financing Account attribute domain values "D/G" for USSGL accounts 480200, 488200, 490200, and 498200	Bulletin 2013-06	2014	133
	Program and Financing (P&F) Schedule:				
	Column				
V	None		Bulletin 2013-06	2014	P&F
	Line				
V	0900	Revised TAS Status Transitioning Code attribute domain values from "X/N" to "N" for USSGL account 490800; Revised GTAS Fund Type attribute domain value from "EP" to "EP/ER" with Financing Account attribute domain values "D/G" for USSGL accounts 480200, 488200, 490200, and 498200	Bulletin 2013-06	2014	P&F
V	1000	Revised BEA Category Indicator attribute domain values from "D/M" to "M" for USSGL account 412200; Revised GTAS Fund Type attribute domain value from "EG/EP/ER/ES/ET" to "EG/EP/ER/ES/ET/TR" for USSGL account 438400; Revised GTAS Fund Type Code attribute domain values "EC/EG/EM/EP/ER/ES/ET/TR" to "EP" for USSGL account 429500; Revised TAS Status Transitioning Code attribute domain values from "X/N" to "N" for USSGL accounts 417200, 429500 & 439800; Revised GTAS Fund Type attribute domain value from "ET" to "EG/EP/ER/ET" for USSGL account 413900	Bulletin 2013-06	2014	P&F

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
V	1020	Add rows for USSGL accounts 439200 and 439300, with Borrowing Source attribute domain value "Blank"; Revised Authority Type attribute domain values from "B/C/D/P/R/S" to “B” with Borrowing Source attribute domain values “F/P/T” for USSGL accounts 439200 and 439300; Revised BEA Category Indicator attribute domain values from "D/M" to "M" for USSGL account 412200; Revised Financing Account Code attribute domain values from "D/G/N" to "N" for USSGL accounts 411100 & 411200; Revised GTAS Fund Type attribute domain value from "EG/EP/ER/ES/ET" to "EG/EP/ER/ES/ET/TR" for USSGL account 438400; Revised GTAS Fund Type Code attribute domain values "EC/EG/EM/EP/ER/ES/ET/TR" to "EP" for USSGL account 429500; Revised TAS Status Transitioning Code attribute domain values from "X/N" to "N" for USSGL accounts 417200, 429500, 490800	Bulletin 2013-06	2014	P&F
V	1026	Revised GTAS Fund Type Code attribute domain values "EC/EG/EM/EP/ER/ES/ET/TR" to "EP" for USSGL account 429500; Revised TAS Status Transitioning Code attribute domain values from "X/N" to "N" for USSGL account 429500	Bulletin 2013-06	2014	P&F
V	1100	Revised Financing Account Code attribute domain values from "D/G/N" to "N" for USSGL accounts 411100 & 411200	Bulletin 2013-06	2014	P&F
V	1120	Revised TAS Status Transitioning Code attribute domain values from "X/N" to "N" for USSGL account 417200	Bulletin 2013-06	2014	P&F
V	1130	Revised Borrowing Source attribute domain values from "F/P/T" to "Blank" for USSGL account 439200	Bulletin 2013-06	2014	P&F
V	1131	Add row for USSGL account 439300, with Borrowing Source attribute domain value "Blank"; Revised Authority Type attribute domain values from "B/D/P/R/S" to “B” with Borrowing Source attribute domain values “F/P/T” for USSGL account 439300	Bulletin 2013-06	2014	P&F
V	1170	Revised Financing Account Code attribute domain values from "D/G/N" to "N" for USSGL account 411100	Bulletin 2013-06	2014	P&F
V	1173	Revised Borrowing Source attribute domain values from "F/P/T" to "Blank" for USSGL account 439200	Bulletin 2013-06	2014	P&F
V	1200	Revised BEA Category Indicator attribute domain values from "D/M" to "M" for USSGL account 412200; Revised Financing Account Code attribute domain values from "D/G/N" to "N" for USSGL accounts 411100 & 411200	Bulletin 2013-06	2014	P&F
V	1220	Revised TAS Status Transitioning Code attribute domain values from "X/N" to "N" for USSGL account 417200	Bulletin 2013-06	2014	P&F

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
V	1230	Add row for USSGL account 439300, with Borrowing Source attribute domain value "Blank"; Revised Borrowing Source attribute domain values from "F/P/T" to "Blank" for USSGL account 439200; Revised Authority Type attribute domain values from "B/D/P/R/S" to “B” with Borrowing Source attribute domain values “F/P/T” for USSGL account 439300	Bulletin 2013-06	2014	P&F
V	1270	Revised Financing Account Code attribute domain values from "D/G/N" to "N" for USSGL account 411100	Bulletin 2013-06	2014	P&F
V	1272	Revised Borrowing Source attribute domain values from "F/P/T" to "Blank" for USSGL account 439200	Bulletin 2013-06	2014	P&F
V	1520	Revised Borrowing Source attribute domain values from "F/P/T" to "Blank" for USSGL accounts 439200 and 439300	Bulletin 2013-06	2014	P&F
V	1620	Revised Borrowing Source attribute domain values from "F/P/T" to "Blank" for USSGL accounts 439200 and 439300	Bulletin 2013-06	2014	P&F
V	1702	Revised GTAS Fund Type attribute domain value from "EG/EP/ER/ET" to "EG/EP/ER/ET/TR" for USSGL account 438400	Bulletin 2013-06	2014	P&F
V	1722	Revised Borrowing Source attribute domain values from "F/P/T" to "Blank" for USSGL account 439200	Bulletin 2013-06	2014	P&F
V	1725	Revised TAS Status Transitioning Code attribute domain values from "X/N" to "N" for USSGL account 439800	Bulletin 2013-06	2014	P&F
V	1802	Revised GTAS Fund Type attribute domain value from "EG/EP/ER/ET" to "EG/EP/ER/ET/TR" for USSGL account 438400	Bulletin 2013-06	2014	P&F
V	1810	Revised TAS Status Transitioning Code attribute domain values from "X/N" to "N" for USSGL account 417200	Bulletin 2013-06	2014	P&F
V	1824	Revised TAS Status Transitioning Code attribute domain values from "X/N" to "N" for USSGL account 439800	Bulletin 2013-06	2014	P&F
V	1952	Deleted USSGL accounts 416600, 417200; Revised GTAS Fund Type attribute domain values from "ET" to "EG/EP/ER/ET for USSGL account 413900	Bulletin 2013-06	2014	P&F
V	3010	Revised TAS Status Transitioning Code attribute domain values from "X/N" to "N" for USSGL account 490800; Revised GTAS Fund Type attribute domain value from "EP" to "EP/ER" with Financing Account attribute domain values "D/G" for USSGL accounts 480200, 488200, 490200, and 498200	Bulletin 2013-06	2014	P&F
V	3020	Revised TAS Status Transitioning Code attribute domain values from "X/N" to "N" for USSGL account 490800; Revised GTAS Fund Type attribute domain value from "EP" to "EP/ER" with Financing Account attribute domain values "D/G" for USSGL accounts 480200, 488200, and 490200	Bulletin 2013-06	2014	P&F

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
V	4010	Revised TAS Status Transitioning Code attribute domain values from "X/N" to "N" for USSGL account 490800	Bulletin 2013-06	2014	P&F
V	4011	Revised TAS Status Transitioning Code attribute domain values from "X/N" to "N" for USSGL account 490800	Bulletin 2013-06	2014	P&F
V	4100	Revised TAS Status Transitioning Code attribute domain values from "X/N" to "N" for USSGL account 490800	Bulletin 2013-06	2014	P&F
V	4110	Revised TAS Status Transitioning Code attribute domain values from "X/N" to "N" for USSGL account 490800; Revised GTAS Fund Type attribute domain value from "EP" to "EP/ER" with Financing Account attribute domain values "D/G" for USSGL accounts 480200, 488200, 490200, and 498200	Bulletin 2013-06	2014	P&F
V	5090	Revised TAS Status Transitioning Code attribute domain values from "X/N" to "N" for USSGL account 439800; Revised GTAS Fund Type attribute domain value from "EG/EP/ER/ET" to "EG/EP/ER/ET/TR" for USSGL account 438400	Bulletin 2013-06	2014	P&F
V	5091	Revised TAS Status Transitioning Code attribute domain values from "X/N" to "N" for USSGL account 439800; Revised GTAS Fund Type attribute domain value from "EG/EP/ER" to "EG/EP/ER/TR" for USSGL account 438400	Bulletin 2013-06	2014	P&F
	FMS 2108: Yearend Closing Statement:				
	Unexpended Balances, Investments, and Imprest Funds for Fiscal 2014 Reporting				
	Column				
V	2	Deleted USSGL account 119000	Bulletin 2013-06	2014	FMS 2108
V	5	Deleted Borrow Source attribute domain values “F/P/T” from USSGL accounts 439200 and 439300	Bulletin 2013-06	2014	FMS 2108
V	10	Revised TAS Status Transitioning Code attribute domain values from "X/K/N" to "K/N" for USSGL account 417200	Bulletin 2013-06	2014	FMS 2108
V	11	Revised TAS Status Transitioning Code attribute domain values from "X/K/N" to "K/N" for USSGL account 439800	Bulletin 2013-06	2014	FMS 2108
	Balance Sheet:				
	Line				
V	None				
	Footnote				
V	None				
	Statement of Net Cost:				

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
	Line				
V	None				
	Footnote				
V	None				
	Statement of Changes in Net Position:				
	Line				
V	None				
	Footnote				
V	None				
	Statement of Budgetary Resources:				
	Column				
V	None				
	Line				
VI	***USSGL Crosswalks to Reclassified Statements:***				
	Reclassified Balance Sheet:				
	Line				
VI	None				
	Footnote				
VI	None				
	Reclassified Statement of Net Cost:				
	Line				
VI	None				
	Footnote				
VI	None				
	Reclassified Statement of Changes in Net Position				

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
	Line				
VI	None				
	Footnote				
VI	None				
VII	***Validations and Edits for Fiscal 2014 Reporting***				
	Validations				
	Validation Number				
VII	23E	Deleted lines that would cause an agency to Fail if Borrowing Source was left Blank. The only reason a Borrowing Source of Blank should Fail is if the Authority Type is B (Borrowing Authority). All other Authority Types (C,D,E,F,P,R,and S) should Pass if Borrowing Source is blank.	Bulletin 2013-06	2014	VAL
	Edits				
	Edit Number				
VII	59	Added following Trading Partner and Main to USSGL account 214100: 011 1499; 012 1499; 013 1499; 014 1499; 019 1499; 027 1499; 036 1499; 068 1499; 069 1499; 070 1499; 071 1499; 072 1499; 073 1400; 075 1499; 083 1499; 086 1499; 089 1499; 091 1499; 097 1499, 020 1338; 020 1360; 020 1363; 020 1408; 020 1413; 020 1417; 020 1418; 020 1433 and 020 1495	Bulletin 2013-06	2014	EDITS
VII	60	Added following Trading Partner and Main to USSGL account 251000: 011 1499; 012 1499; 013 1499; 014 1499; 019 1499; 027 1499; 036 1499; 068 1499; 069 1499; 070 1499; 071 1499; 072 1499; 073 1400; 075 1499; 083 1499; 086 1499; 089 1499; 091 1499; 097 1499, 020 1338; 020 1360; 020 1363; 020 1408; 020 1413; 020 1417; 020 1418; 020 1433 and 020 1495; Also added USSGL 251100 and included the following Trading Partner and Main accounts: 020 1401; 020 1495; 020 1418; 020 1413; 020 1497; 020 1417; 020 1350; 020 1433; 020 1351; 020 1360 and 020 1338	Bulletin 2013-06	2014	EDITS

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
VII	61	Added following Trading Partner and Main to USSGL account 631000: 011 1499; 012 1499; 013 1499; 014 1499; 019 1499; 027 1499; 036 1499; 068 1499; 069 1499; 070 1499; 071 1499; 072 1499; 073 1400; 075 1499; 083 1499; 086 1499; 089 1499; 091 1499; 097 1499, 020 1338; 020 1360; 020 1363; 020 1408; 020 1413; 020 1417; 020 1418; 020 1433 and 020 1495; Also added USSGL 711200 and 721200 and included the following Trading Partner and Main accounts: 020 1401; 020 1495; 020 1418; 020 1413; 020 1497; 020 1417; 020 1350; 020 1433; 020 1351; 020 1360 and 020 1338	Bulletin 2013-06	2014	EDITS
Bulletin 2013 - 05					
Part 2 Fiscal 2013					
I	***USSGL Chart of Accounts:***				
I	2533	Revised normal balance	Bulletin 2013-05	2013	COA
II	***USSGL Accounts and Definitions:***				
II	2533	Revised normal balance and definition	Bulletin 2013-05	2013	DEF
III	***USSGL Account Transactions:***				
III	None				
IV	***USSGL Account Attributes:***				
	USSGL Proprietary Account Attribute Definition Report:				
	None				
IV	**USSGL Proprietary Account Attribute Table:**				
IV	2400	Revised Federal/Nonfederal Code attribute domain value from "Y" to "N"	Bulletin 2013-05	2013	PROP TBL
IV	2534	Added attribute domain value "Y" to Federal NonFederal Indicator, Trading Partner and Covered NotCovered Code attributes	Bulletin 2013-05	2013	PROP TBL
IV	**FACTS II - Attribute Definition Report:**				
	None				

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
IV	**FACTS II USSGL Account Attribute Table:**				
IV	1190	Added	Bulletin 2013-05	2013	ATT TBL
IV	1342	Deleted	Bulletin 2013-05	2013	ATT TBL
IV	1612	Deleted	Bulletin 2013-05	2013	ATT TBL
IV	1613	Deleted	Bulletin 2013-05	2013	ATT TBL
IV	4060	Added Apportionment Category Attribute	Bulletin 2013-05	2013	ATT TBL
IV	4070	Added Apportionment Category Attribute	Bulletin 2013-05	2013	ATT TBL
IV	4210	Added Apportionment Category Attribute	Bulletin 2013-05	2013	ATT TBL
IV	4310	Added Apportionment Category Attribute; Deleted BEA Category Indicator Attribute	Bulletin 2013-05	2013	ATT TBL
IV	4420	Deleted BEA Category Indicator Attribute	Bulletin 2013-05	2013	ATT TBL
IV	4430	Deleted BEA Category Indicator Attribute	Bulletin 2013-05	2013	ATT TBL
IV	4450	Deleted BEA Category Indicator Attribute	Bulletin 2013-05	2013	ATT TBL
IV	4510	Deleted BEA Category Indicator Attribute	Bulletin 2013-05	2013	ATT TBL
IV	4590	Deleted BEA Category Indicator Attribute	Bulletin 2013-05	2013	ATT TBL
IV	4610	Deleted BEA Category Indicator Attribute	Bulletin 2013-05	2013	ATT TBL
IV	4620	Deleted BEA Category Indicator Attribute	Bulletin 2013-05	2013	ATT TBL
IV	4630	Deleted BEA Category Indicator Attribute	Bulletin 2013-05	2013	ATT TBL
IV	4650	Deleted BEA Category Indicator Attribute	Bulletin 2013-05	2013	ATT TBL
IV	4690	Deleted BEA Category Indicator Attribute	Bulletin 2013-05	2013	ATT TBL
IV	4700	Deleted Apportionment Category Attribute; Deleted BEA Category Indicator Attribute	Bulletin 2013-05	2013	ATT TBL
IV	4720	Deleted BEA Category Indicator Attribute	Bulletin 2013-05	2013	ATT TBL
V	***USSGL Crosswalks to Standard External Reports:***				
	SF 133: Report on Budget Execution and Budgetary Resources, and Schedule P: Program and Financing (P&F):				
	Column				
V	P&F TAFS Status	Added	Bulletin 2013-05	2013	P&F
	Line				
V	1010	Added Debit Function Indicator attribute domain value "+" for USSGL account 4197; Added Credit Function Indicator attribute domain value "-" for USSGL account 4197	Bulletin 2013-05	2013	133
V	1011	Added Debit Function Indicator attribute domain value "+" for USSGL account 4196; Added Credit Function Indicator attribute domain value "-" for USSGL account 4196	Bulletin 2013-05	2013	133

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
V	1020	Added Debit Function Indicator attribute domain value "+" for USSGL account 4196; Added Credit Function Indicator attribute domain value "-" for USSGL account 4196; Added Debit Function Indicator attribute domain value "+" for USSGL account 4197; Added Credit Function Indicator attribute domain value "-" for USSGL account 4197	Bulletin 2013-05	2013	133
V	1950	Deleted USSGL account 4350	Bulletin 2013-05	2013	P&F
V	1954	Deleted USSGL account 4350	Bulletin 2013-05	2013	P&F
V	2501	Deleted Apportionment Category attribute domain value "A/B" for USSGL account 4700	Bulletin 2013-05	2013	P&F
V	4011	Added Additional Information "1" for USSGL account 490800; Deleted Additional Information "4" for USSGL account 490800	Bulletin 2013-05	2013	133/P&F
V	5010	Added USSGL accounts 1205, 1209, 1670, 1671, 1672, and 1679	Bulletin 2013-05	2013	P&F
V	5011	Added USSGL accounts 1205, 1209, 1670, 1671, 1672, and 1679	Bulletin 2013-05	2013	P&F
V	5082	Added USSGL account 4128	Bulletin 2013-05	2013	P&F
	FMS 2108: Yearend Closing Statement:				
	Unexpended Balances, Investments, and Imprest Funds for Fiscal 2013 Reporting				
	Column				
V	2	Deleted USSGL account 1618	Bulletin 2013-05	2013	FMS 2108
V	6	Added USSGL accounts1190, 1193, 1194, 1205, 1209, 1670, 1671, 1672, and 1679	Bulletin 2013-05	2013	FMS 2108
V	6	Deleted USSGL accounts 1342, 1611, 1612 and 1613 with RT7 931	Bulletin 2013-05	2013	FMS 2108
	Footnote				
V	2	Revised footnote by adding RT7 961 and 965	Bulletin 2013-03	2013	FMS 2108
	Balance Sheet:				
	Line				
V	3	Deleted duplicate USSGL account 1320	Bulletin 2013-05	2013	BS
V	9	Deleted duplicate USSGL account 1320	Bulletin 2013-05	2013	BS
V	18	Deleted duplicate USSGL account 2533	Bulletin 2013-05	2013	BS
V	19	Deleted duplicate USSGL account 2970	Bulletin 2013-05	2013	BS
V	23	Deleted duplicate USSGL account 2533	Bulletin 2013-05	2013	BS
V	32	Deleted duplicate USSGL accounts 5400 and 5409	Bulletin 2013-05	2013	BS
V	33	Deleted duplicate USSGL accounts 5400 and 5409	Bulletin 2013-05	2013	BS

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
	Footnote				
V	None				
	Statement of Net Cost:				
	Line				
V	None				
	Footnote				
V	None				
	Statement of Changes in Net Position:				
	Line				
V	6	Deleted duplicate USSGL accounts 540000 and 540900	Bulletin 2013-05	2013	SCNP
	Footnote				
V	None				
	Statement of Budgetary Resources:				
	Column				
V	None				
	Line				
V	3006	Deleted USSGL accounts 4199, 4221, 4225, 4230, 4232, 4233, 4234, 4251, 4283, 4285, 4286 and 4287	Bulletin 2013-05	2013	SBR
	Footnote				
V	None				
	Statement of Custodial Activity:				
	Line				
V	None				
	Footnote				
V	None				
Part 3 GTAS Implementation Testing for fiscal 2014					

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
I	***USSGL Chart of Accounts:***				
I	253300	Revised normal balance	Bulletin 2013-05	2014	COA
II	***USSGL Accounts and Definitions:***				
II	253300	Revised normal balance	Bulletin 2013-05	2014	DEF
III	***USSGL Account Transactions:***				
III	None				
IV	***USSGL Account Attributes:***				
	USSGL Proprietary Account Attribute Definition Report:				
	None				
IV	**USSGL Proprietary and Budgetary Account Attribute Table:**				
	Attribute				
IV	Trading Partner Main	Deleted domain value "blank" from USSGL Accounts 101000, 109000, 132500, 137300, 192100, 241000, 294000, 298000, 298500, 310100, 310500, 310600, 310700, 310800, 310900, 532000, 532400, 570000, 570500, 570800, 570900, 579000, 579100, 580000, 580100, 580200, 580300, 580400, 580500, 580600, 582000, 582100, 582200, 582300, 582400, 582500, 582600, 583000, 583100, 583200, 583300, 583400, 583500, 583600, 589000, 589100, 589200, 589300, 589400, 589500, 589600, 591900, 599000, 599100, 599300, 599400, 740000, 740100, 740500, 750000	Bulletin 2013-05	2014	ATT TBL
	Account				
IV	109000	Revised Begin End Indicator attribute domain value from "B/E" to "E"	Bulletin 2013-05	2014	ATT TBL
IV	112000	Revised TAS Status attribute domain value from "U" to "U/E"	Bulletin 2013-05	2014	ATT TBL
IV	253300	Revised normal balance	Bulletin 2013-05	2014	ATT TBL
IV	431000	Deleted Federal NonFederal Code, Trading Partner and Trading Partner Main attribute domain values	Bulletin 2013-05	2014	ATT TBL
V	***USSGL Crosswalks to Standard External Reports:***				

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
	SF 133: Report on Budget Execution and Budgetary Resources:				
	Column				
V	Credit	Revised Credit value from "+" to "-" where duplicated against the Debit column on lines 1101, 1134, 1137, 1220, 1230, 1271, and 1702; Revised Credit value from "-" to "+" where duplicated against the Debit column on line 3010	Bulletin 2013-05	2014	133
V	Fed/NonFed	Deleted attribute domain value "F" for USSGL account 431000 for lines 1041, 2403, 2501, 2502, 2503 and 2504	Bulletin 2013-05	2014	133
	Line				
V	1027	Added subtitle	Bulletin 2013-05	2014	133
V	1028	Added subtitle	Bulletin 2013-05	2014	133
V	1104	Revised Authority Type Code attribute domain value from "P" to "E" for USSGL account 411900	Bulletin 2013-05	2014	133
V	1134	Revised Debit value from "-" to "+" and Credit value from "+" to "-" for USSGL account 4397 with TAS Status attribute domain value "U/E" and Begin/End attribute domain value "E"; Revised Debit value from "+" to "-" and Credit value from "-" to "+" for USSGL account 4397 with TAS Status attribute domain value "U/E" and Begin/End attribute domain value "B"	Bulletin 2013-05	2014	133
V	1400	Added Additional Information "1" to USSGL account 412600	Bulletin 2013-05	2014	133
V	2002	Added Additional Information "1" to USSGL accounts 480100, 480200 and 490100	Bulletin 2013-05	2014	133
V	2102	Added Additional Information "1" to USSGL accounts 480100, 480200 and 490100	Bulletin 2013-05	2014	133
V	4011	Added Additional Information "1" for USSGL account 490800; Deleted Additional Information "4" for USSGL account 490800	Bulletin 2013-05	2014	133
	Footnote				
V	None				
	Program and Financing (P&F) Schedule:				
	Column				

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
V	Credit	Revised Credit value from "+" to "-" where duplicated against the Debit column on lines 1013, 1026, 1101, 1120, 1121, 1134, 1137, 1170, 1171, 1200, 1201, 1220, 1221, 1230, 1235, 1238, 1271, 1400, 1510, 1511, 1522, 1610, 1611, 1622, 1700, 1701, 1702, 1711, 1725, 1800, 1801, 1802, 1810, 1824, and 3020; Revised Credit value from "-" to "+" where duplicated against the Debit column on lines 0900, 3010, 3070, 4010, 4050, 4100, 4110, and 4140	Bulletin 2013-05	2014	P&F
	Line				
V	1103	Revised Authority Type Code attribute domain value from "P" to "F" for USSGL account 411900	Bulletin 2013-05	2014	P&F
V	1104	Revised Authority Type Code attribute domain value from "P" to "E" for USSGL account 411900	Bulletin 2013-05	2014	P&F
V	1400	Added Additional Information "1" to USSGL account 412600	Bulletin 2013-05	2014	P&F
V	1950	Deleted USSGL account 435000	Bulletin 2013-05	2014	P&F
V	1954	Deleted USSGL account 435000	Bulletin 2013-05	2014	P&F
V	4011	Added Additional Information "1" for USSGL account 490800; Deleted Additional Information "4" for USSGL account 490800	Bulletin 2013-05	2014	P&F
V	5010	Added USSGL accounts 120500, 120900, 167000, 167100, 167200, and 167900	Bulletin 2013-05	2014	P&F
V	5011	Added USSGL accounts 120500, 120900, 167000, 167100, 167200, and 167900	Bulletin 2013-05	2014	P&F
V	5082	Added USSGL account 412800	Bulletin 2013-05	2014	P&F
	FMS 2108: Yearend Closing Statement:				
	Unexpended Balances, Investments, and Imprest Funds for Fiscal 2014 Reporting				
	Column				
V	2	Added USSGL account 119000	Bulletin 2013-05	2014	FMS 2108
V	2	Deleted USSGL accounts 134200, 161100, 161200, and 161300 with Business Line ANAMTDISCPREM	Bulletin 2013-05	2014	FMS 2108
	Footnote				
V	None				
	Balance Sheet:				
	Line				
V	None				
	Footnote				

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
V	None				
	Statement of Net Cost:				
	Line				
V	None				
	Footnote				
V	None				
	Statement of Changes in Net Position:				
	Line				
V	None				
	Footnote				
V	None				
	Statement of Budgetary Resources:				
	Column				
V	None				
	Line				
V	1043	Deleted Federal/Nonfederal attribute domain value "F" from USSGL account 431000	Bulletin 2013-05	2014	SBR
V	1290	Added Authority Type Code attribute domain value "E" and "F" for USSGL 411900	Bulletin 2013-05	2014	SBR
V	2404	Deleted Federal/Nonfederal attribute domain value "F" from USSGL account 431000	Bulletin 2013-05	2014	SBR
V	3006	Deleted USSGL accounts 4199, 4221, 4225, 4230, 4232, 4233, 4234, 4251, 4283, 4285, 4286, and 4287	Bulletin 2013-05	2014	SBR
	Footnote				
V	None				
	Statement of Custodial Activity:				
	Line				
V	7	Added footnote 2 to USSGL accounts 131000 and 131900	Bulletin 2013-05	2014	SCA

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
V	7	Added footnote 1 to USSGL accounts 134000, 134100, 134200, 134300, 134500, 134600, 134700, and 134800	Bulletin 2013-05	2014	SCA
V	11	Added footnotes 7 and 8 to USSGL account 298000	Bulletin 2013-05	2014	SCA
V	11	Added footnote 6 to account USSGL 599000	Bulletin 2013-05	2014	SCA
V	12	Added footnotes 2 and 9 to USSGL account 298000	Bulletin 2013-05	2014	SCA
	Footnote				
V	None				
VI	***USSGL Crosswalks to Reclassified Statements:***				
	Reclassified Balance Sheet:				
	Line				
VI					
	Footnote				
VI	None				
	Reclassified Statement of Net Cost:				
	Line				
VI	None				
	Footnote				
VI	None				
	Reclassified Statement of Changes in Net Position				
	Line				
VI	None				
	Footnote				
VI	None				
VII	***Edits and Validations for Fiscal 2014 Reporting***				
	Edits				
	Edit Number				

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
VII	1	Revised all applicable periods as Fatal	Bulletin 2013-05	2014	EDITS
VII	2	Added SF133 Line 1104	Bulletin 2013-05	2014	EDITS
VII	45	Added 134400 to the right side of the closing edit	Bulletin 2013-05	2014	EDITS
VII	56	Added a row including USSGL 134200, Begin/End E, Fed/NonFed F, Trading Partner 020, and Trading Partner Main code 0551; Revised Trading Partner code to be 020 and Added Trading Partner Main code 0550	Bulletin 2013-05	2014	EDITS
VII	57	Added USSGL 161000, Begin/End E, Fed/NonFed F Trading Partner 020, and Trading Partner Main code 0505; Deleted USSGL 161000, 161100, 161200, 161300, 161800, 163000,163100, and 163300, Begin/End E, and Fed/NonFed F for Trading Partner 020 and Trading Partner Main codes 1337, 1350, 1351, 1401, 1497, and 1499; Revised Trading Partner Main code from 0550 to 0500 for USSGL 161000 and 163000	Bulletin 2013-05	2014	EDITS
VII	58	Added USSGL 531100, Begin/End E, Fed/NonFed F, Trading Partner 020, and Trading Partner Main 0551; Deleted USSGL 531100, 711100, and 721100, Begin/End E, Fed/NonFed F, Trading Partner 020, and Trading Partner Main codes 1337, 1350, 1351, 1401, 1497, 1499	Bulletin 2013-05	2014	EDITS
VII	62	Revised Trading Partner Main code from 0550 to 4521	Bulletin 2013-05	2014	EDITS
VII	63	Revised Trading Partner Main code from 0550 to 4521	Bulletin 2013-05	2014	EDITS
VII	64	Revised Trading Partner Main code from 0550 to 4521	Bulletin 2013-05	2014	EDITS
	Validations				
	Validation Number				
VII	8E	Deleted	Bulletin 2013-05	2014	VAL
VII	13E	Deleted	Bulletin 2013-05	2014	VAL
VII	29E	Added validation exception	Bulletin 2013-05	2014	VAL
VII	30E	Added validation exception	Bulletin 2013-05	2014	VAL
VII	34E	Added USSGLs 421200, 422100, 422200, 423100, 425100, 425200, 425300, and 497200	Bulletin 2013-05	2014	VAL
VII	42	Deleted	Bulletin 2013-05	2014	VAL
VII	43	Deleted	Bulletin 2013-05	2014	VAL
VII	44- 55	Renumbered validations 44 -55 to 42 - 53	Bulletin 2013-05	2014	VAL
VII	46 (old 48)	Added TAS XXXX: TAS Restrictions for Non-Federal Exceptions	Bulletin 2013-05	2014	VAL
VII	47 (old 49)	Revised description	Bulletin 2013-05	2014	VAL
Bulletin 2013 - 02					

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
Part 1 Fiscal 2012					
I	***USSGL Chart of Accounts:***				
I	None				
II	***USSGL Accounts and Definitions:***				
II	None				
III	***USSGL Account Transactions:***				
III	None				
IV	***USSGL Account Attributes:***				
	USSGL Proprietary Account Attribute Definition Report:				
	None				
IV	**USSGL Proprietary Account Attribute Table:**				
IV	None				
IV	**FACTS II - Attribute Definition Report:**				
	None				
IV	**FACTS II USSGL Account Attribute Table:**				
IV	1190	Added	Bulletin 2013-02	2012	ATT TBL
V	***USSGL Crosswalks to Standard External Reports:***				
	SF 133: Report on Budget Execution and Budgetary Resources, and Schedule P: Program and Financing (P&F):				
	Column				
V	None				

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
	Line				
V	1950	Deleted USSGL account 4350	Bulletin 2013-02	2012	P&F
V	1954	Deleted USSGL account 4350	Bulletin 2013-02	2012	P&F
V	5010	Added USSGL accounts 1205, 1209, 1670, 1671, 1672, and 1679	Bulletin 2013-02	2012	P&F
V	5011	Added USSGL accounts 1205, 1209, 1670, 1671, 1672, and 1679	Bulletin 2013-02	2012	P&F
V	5082	Added USSGL account 4128	Bulletin 2013-02	2012	P&F
	FMS 2108: Yearend Closing Statement:				
	Unexpended Balances, Investments, and Imprest Funds for Fiscal 2012 Reporting				
	Unexpended Balances, Treasury Appropriation Fund Symbols With Imprest Funds:				
	Column				
V	6	Added USSGL accounts 1190, 1193 and 1194	Bulletin 2013-02	2012	FMS 2108
	Footnote				
V	2	Added Authorization Indicators 961 and 965	Bulletin 2013-02	2012	FMS 2108
	Balance Sheet:				
	Line				
V	None				
	Footnote				
V	None				
	Statement of Net Cost:				
	Line				
V	1	Deleted duplicate USSGL account 6338	Bulletin 2013-02	2012	SNC
	Footnote				
V	None				
	Statement of Changes in Net Position:				
	Line				
V	None				

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
	Footnote				
V	None				
	Statement of Budgetary Resources:				
	Column				
V	None				
	Line				
V	None				
	Footnote				
V	None				
	Statement of Custodial Activity:				
	Line				
V	None				
	Footnote				
V	None				
VI	***USSGL Crosswalks to Reclassified Statements:***				
	Reclassified Balance Sheet:				
	Line				
VI	2.8	Added USSGL accounts 1660 and 1661	Bulletin 2013-02	2012	RBS
VI	2.9	Deleted USSGL accounts 1660 and 1661	Bulletin 2013-02	2012	RBS
VI	6.10	Added Fed/NonFed attribute domain value "N" for USSGL account 2410	Bulletin 2013-02	2012	RBS
VI	Footnote				
	11	Revised	Bulletin 2013-02	2012	RBS
	Reclassified Statement of Net Cost:				
	Line				
VI	None				
	Footnote				
VI	None				

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
	Reclassified Statement of Changes in Net Position				
	Line				
VI	None				
	Footnote				
VI	None				
T/L S2 12-03					
Part 1 Fiscal 2012					
I	***USSGL Chart of Accounts:***				
I	1205	Added	T/L S2 12-03	2012	COA
I	1209	Added	T/L S2 12-03	2012	COA
I	1344	Added	T/L S2 12-03	2012	COA
I	1384	Added	T/L S2 12-03	2012	COA
I	1670	Added	T/L S2 12-03	2012	COA
I	1671	Added	T/L S2 12-03	2012	COA
I	1672	Added	T/L S2 12-03	2012	COA
I	1679	Added	T/L S2 12-03	2012	COA
I	2192	Added	T/L S2 12-03	2012	COA
I	2193	Added	T/L S2 12-03	2012	COA
I	4295	Revised title	T/L S2 12-03	2012	COA
I	6338	Added	T/L S2 12-03	2012	COA
I	7181	Added	T/L S2 12-03	2012	COA
I	7191	Added	T/L S2 12-03	2012	COA
I	7281	Added	T/L S2 12-03	2012	COA
I	7291	Added	T/L S2 12-03	2012	COA
II	***USSGL Accounts and Definitions:***				

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
II	1205	Added	T/L S2 12-03	2012	DEF
II	1209	Added	T/L S2 12-03	2012	DEF
II	1344	Added	T/L S2 12-03	2012	DEF
II	1384	Added	T/L S2 12-03	2012	DEF
II	1670	Added	T/L S2 12-03	2012	DEF
II	1671	Added	T/L S2 12-03	2012	DEF
II	1672	Added	T/L S2 12-03	2012	DEF
II	1679	Added	T/L S2 12-03	2012	DEF
II	2192	Added	T/L S2 12-03	2012	DEF
II	2193	Added	T/L S2 12-03	2012	DEF
II	4295	Revised title and definition	T/L S2 12-03	2012	DEF
II	6338	Added	T/L S2 12-03	2012	DEF
II	7181	Added	T/L S2 12-03	2012	DEF
II	7191	Added	T/L S2 12-03	2012	DEF
II	7281	Added	T/L S2 12-03	2012	DEF
II	7291	Added	T/L S2 12-03	2012	DEF
III	***USSGL Account Transactions:***				
III	A140	Revised description and comment	T/L S2 12-03	2012	TC
III	A180	Revised description	T/L S2 12-03	2012	TC
III	A181	Revised description	T/L S2 12-03	2012	TC
III	A501	Added	T/L S2 12-03	2012	TC
III	B141	Added	T/L S2 12-03	2012	TC
III	B144	Added	T/L S2 12-03	2012	TC
III	B146	Added	T/L S2 12-03	2012	TC
III	B153	Added	T/L S2 12-03	2012	TC
III	B210	Added	T/L S2 12-03	2012	TC
III	B444	Added	T/L S2 12-03	2012	TC
III	B446	Added	T/L S2 12-03	2012	TC
III	C112	Revised comment	T/L S2 12-03	2012	TC
III	C113	Added	T/L S2 12-03	2012	TC
III	C115	Added	T/L S2 12-03	2012	TC
III	C119	Added	T/L S2 12-03	2012	TC
III	C126	Added	T/L S2 12-03	2012	TC
III	C127	Added	T/L S2 12-03	2012	TC

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
III	C130	Revised comment	T/L S2 12-03	2012	TC
III	C132	Revised description and comment	T/L S2 12-03	2012	TC
III	C134	Revised comment	T/L S2 12-03	2012	TC
III	C138	Revised comment	T/L S2 12-03	2012	TC
III	C146	Added	T/L S2 12-03	2012	TC
III	C148	Added	T/L S2 12-03	2012	TC
III	C157	Added	T/L S2 12-03	2012	TC
III	C403	Added	T/L S2 12-03	2012	TC
III	C414	Revised description and comment	T/L S2 12-03	2012	TC
III	C415	Added	T/L S2 12-03	2012	TC
III	C419	Added	T/L S2 12-03	2012	TC
III	C420	Added dr USSGL account 1384; Revised reference	T/L S2 12-03	2012	TC
III	C423	Added	T/L S2 12-03	2012	TC
III	C431	Added	T/L S2 12-03	2012	TC
III	C600	Added	T/L S2 12-03	2012	TC
III	C601	Added	T/L S2 12-03	2012	TC
III	C784	Added	T/L S2 12-03	2012	TC
III	D573	Added cr USSGL accounts 1205, 1679; Deleted cr USSGL account 1200; Revised description and comment	T/L S2 12-03	2012	TC
III	D575	Added dr USSGL accounts 1205, 1679; Deleted dr USSGL account 1200; Revised description and comment	T/L S2 12-03	2012	TC
III	D591	Added	T/L S2 12-03	2012	TC
III	D592	Added	T/L S2 12-03	2012	TC
III	D594	Added	T/L S2 12-03	2012	TC
III	D595	Added	T/L S2 12-03	2012	TC
III	D600	Added	T/L S2 12-03	2012	TC
III	D602	Added	T/L S2 12-03	2012	TC
III	D604	Added	T/L S2 12-03	2012	TC
III	D606	Added	T/L S2 12-03	2012	TC
III	D608	Added	T/L S2 12-03	2012	TC
III	D610	Added	T/L S2 12-03	2012	TC
III	D612	Added	T/L S2 12-03	2012	TC
III	D614	Added	T/L S2 12-03	2012	TC
III	D616	Added	T/L S2 12-03	2012	TC

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
IV	***USSGL Account Attributes:***				
	USSGL Proprietary Account Attribute Definition Report:				
	None				
IV	**USSGL Proprietary Account Attribute Table:**				
IV	1205	Added	T/L S2 12-03	2012	PROP TBL
IV	1209	Added	T/L S2 12-03	2012	PROP TBL
IV	1344	Added	T/L S2 12-03	2012	PROP TBL
IV	1384	Added	T/L S2 12-03	2012	PROP TBL
IV	1670	Added	T/L S2 12-03	2012	PROP TBL
IV	1671	Added	T/L S2 12-03	2012	PROP TBL
IV	1672	Added	T/L S2 12-03	2012	PROP TBL
IV	1679	Added	T/L S2 12-03	2012	PROP TBL
IV	2192	Added	T/L S2 12-03	2012	PROP TBL
IV	2193	Added	T/L S2 12-03	2012	PROP TBL
IV	2400	Revised Fed/NonFed attribute domain value from "N" to "Y"	T/L S2 12-03	2012	PROP TBL
IV	6338	Added	T/L S2 12-03	2012	PROP TBL
IV	7181	Added	T/L S2 12-03	2012	PROP TBL
IV	7191	Added	T/L S2 12-03	2012	PROP TBL
IV	7281	Added	T/L S2 12-03	2012	PROP TBL
IV	7291	Added	T/L S2 12-03	2012	PROP TBL
IV	**FACTS II - Attribute Definition Report:**				
	None				
IV	**FACTS II USSGL Account Attribute Table:**				
IV	1010	Revised Prior Year Adjustment attribute domain value from "Y" to blank	T/L S2 12-03	2012	ATT TBL
IV	1120	Revised Prior Year Adjustment attribute domain value from "Y" to blank	T/L S2 12-03	2012	ATT TBL
IV	1125	Revised Prior Year Adjustment attribute domain value from "Y" to blank	T/L S2 12-03	2012	ATT TBL
IV	1130	Revised Prior Year Adjustment attribute domain value from "Y" to blank	T/L S2 12-03	2012	ATT TBL
IV	1193	Revised Prior Year Adjustment attribute domain value from "Y" to blank	T/L S2 12-03	2012	ATT TBL
IV	1194	Revised Prior Year Adjustment attribute domain value from "Y" to blank	T/L S2 12-03	2012	ATT TBL

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
IV	1195	Revised Prior Year Adjustment attribute domain value from "Y" to blank	T/L S2 12-03	2012	ATT TBL
IV	1205	Added	T/L S2 12-03	2012	ATT TBL
IV	1209	Added	T/L S2 12-03	2012	ATT TBL
IV	1342	Revised Prior Year Adjustment attribute domain value from "Y" to blank	T/L S2 12-03	2012	ATT TBL
IV	1610	Revised Prior Year Adjustment attribute domain value from "Y" to blank	T/L S2 12-03	2012	ATT TBL
IV	1611	Revised Prior Year Adjustment attribute domain value from "Y" to blank	T/L S2 12-03	2012	ATT TBL
IV	1612	Revised Prior Year Adjustment attribute domain value from "Y" to blank	T/L S2 12-03	2012	ATT TBL
IV	1613	Revised Prior Year Adjustment attribute domain value from "Y" to blank	T/L S2 12-03	2012	ATT TBL
IV	1618	Revised Prior Year Adjustment attribute domain value from "Y" to blank	T/L S2 12-03	2012	ATT TBL
IV	1620	Revised Prior Year Adjustment attribute domain value from "Y" to blank	T/L S2 12-03	2012	ATT TBL
IV	1621	Revised Prior Year Adjustment attribute domain value from "Y" to blank	T/L S2 12-03	2012	ATT TBL
IV	1622	Revised Prior Year Adjustment attribute domain value from "Y" to blank	T/L S2 12-03	2012	ATT TBL
IV	1623	Revised Prior Year Adjustment attribute domain value from "Y" to blank	T/L S2 12-03	2012	ATT TBL
IV	1630	Revised Prior Year Adjustment attribute domain value from "Y" to blank	T/L S2 12-03	2012	ATT TBL
IV	1633	Revised Prior Year Adjustment attribute domain value from "Y" to blank	T/L S2 12-03	2012	ATT TBL
IV	1638	Revised Prior Year Adjustment attribute domain value from "Y" to blank	T/L S2 12-03	2012	ATT TBL
IV	1670	Added	T/L S2 12-03	2012	ATT TBL
IV	1671	Added	T/L S2 12-03	2012	ATT TBL
IV	1672	Added	T/L S2 12-03	2012	ATT TBL
IV	1679	Added	T/L S2 12-03	2012	ATT TBL
IV	2510	Added	T/L S2 12-03	2012	ATT TBL
IV	2590	Added	T/L S2 12-03	2012	ATT TBL
V	***USSGL Crosswalks to Standard External Reports:***				
	SF 133: Report on Budget Execution and Budgetary Resources, and Schedule P: Program and Financing (P&F):				
	Column				
V	None				
	Line				
V	1000	Revised Fund Type attribute domain value from "1/2/7" to blank for USSGL account 4384	T/L S2 12-03	2012	133/P&F
V	1001	Added	T/L S2 12-03	2012	P&F
V	1010	Deleted USSGL account 4191	T/L S2 12-03	2012	133
V	1011	Deleted USSGL account 4192	T/L S2 12-03	2012	133

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
V	1012	Added USSGL accounts 4191 and 4192 with SF133 TAFS Status attribute domain value "E"	T/L S2 12-03	2012	133
V	1020	Revised SF133 TAFS Status attribute domain value from "U" to "U/E" for USSGL accounts 4351 and 4399	T/L S2 12-03	2012	133/P&F
V	1020	Revised Fund Type attribute domain value from "2" to "2/7" for USSGL account 4124; Revised Fund Type attribute domain value from "1" to "1/2/7" for USSGL account 4128; Revised Fund Type attribute domain value from "2/7" to "1/2/3/4/7" for USSGL account 4384; Revised Fund Type attribute domain value from "7" to "1/2/7" for USSGL account 4397	T/L S2 12-03	2012	133/P&F
V	1020	Revised Authority Type attribute domain values to blank for USSGL accounts 4123, 4128, 4383, 4384, 4387, 4392, and 4397	T/L S2 12-03	2012	133/P&F
V	1020	Revised BEA Category attribute domain values to blank for USSGL accounts 4123, 4124, 4128, 4387, 4392, and 4397	T/L S2 12-03	2012	133/P&F
V	1020	Revised Expiration Flag attribute domain value from "N" to blank for USSGL accounts 4351 and 4399	T/L S2 12-03	2012	133/P&F
V	1020	Revised Fund Type attribute domain values to blank for USSGL accounts 4123 and 4383	T/L S2 12-03	2012	133/P&F
V	1020	Deleted duplicate lines for USSGL accounts 4123, 4124, 4128, 4351, 4383, 4384, 4387, 4392, 4397, and 4399	T/L S2 12-03	2012	133/P&F
V	1029	Revised Fund Type attribute domain value from "2/4/7" to "1/2/4/7/8" for USSGL account 4350 with SF133 and P&F TAFS Status "U"	T/L S2 12-03	2012	133/P&F
V	1050	Revised calculation	T/L S2 12-03	2012	133/P&F
V	1134	Added USSGL account 4397 for Fund Type attribute domain value "1"	T/L S2 12-03	2012	133/P&F
V	1151	Added Authority Type attribute domain value "P/R" to USSGL account 4183	T/L S2 12-03	2012	133
V	1251	Added Authority Type attribute domain value "P/R" to USSGL account 4183	T/L S2 12-03	2012	133
V	1260	Revised calculation	T/L S2 12-03	2012	P&F
V	1421	Added USSGL account 4146	T/L S2 12-03	2012	133/P&F
V	1430	Added USSGL account 4047	T/L S2 12-03	2012	133
V	1622	Added Fund Type attribute domain value from "7" to USSGL account 4397	T/L S2 12-03	2012	133/P&F
V	1710	Added USSGL account 4193	T/L S2 12-03	2012	133/P&F
V	1721	Deleted	T/L S2 12-03	2012	133/P&F
V	1741	Added USSGL account 4183	T/L S2 12-03	2012	133
V	1811	Added USSGL account 4193	T/L S2 12-03	2012	133/P&F
V	1821	Deleted	T/L S2 12-03	2012	133/P&F
V	1841	Added USSGL account 4183	T/L S2 12-03	2012	133
V	2203	Added footnote 2 for USSGL account 4590	T/L S2 12-03	2012	133

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
V	2302	Added footnote 2 for USSGL account 4690	T/L S2 12-03	2012	133
V	3100	Revised calculation	T/L S2 12-03	2012	133/P&F
V	4020	Revised line title	T/L S2 12-03	2012	133/P&F
V	4032	Deleted	T/L S2 12-03	2012	133/P&F
V	4053	Added USSGL accounts 4060, 4070, 4210, and 4215	T/L S2 12-03	2012	133
V	4110	Added USSGL accounts 4882 and 4982 with Financing Account Indicator attribute domain value "D/G;" Added Financing Account Indicator attribute domain value "N" for USSGL accounts 4882, 4908, and 4982; Revised line title	T/L S2 12-03	2012	133/P&F
V	4143	Added USSGL accounts 4060, 4070, 4210, and 4215	T/L S2 12-03	2012	133
V	5000	Revised Prior-Year Adjustment attribute domain value from "X" to blank for USSGL accounts 1610, 1620, and 1630	T/L S2 12-03	2012	P&F
V	5010	Revised Prior-Year Adjustment attribute domain value from "X" to blank for USSGL accounts 1618 and 1620	T/L S2 12-03	2012	P&F
V	5080	Added	T/L S2 12-03	2012	P&F
V	5081	Added	T/L S2 12-03	2012	P&F
V	5082	Added	T/L S2 12-03	2012	P&F
V	5090	Added USSGL accounts 4158, 4382, 4383, 4384, and 4398 with Prior Year Adjustment attribute domain value "B/P"	T/L S2 12-03	2012	P&F
	FMS 2108: Yearend Closing Statement:				
	Unexpended Balances, Investments, and Imprest Funds for Fiscal 2012 Reporting				
	Column				
V	5	Revised Prior Year Adjustment attribute domain value from "B/X" to blank for USSGL account 1010	T/L S2 12-03	2012	FMS 2108
V	6	Added USSGL accounts 1205, 1209, 1670, 1671, 1672, and 1679	T/L S2 12-03	2012	FMS 2108
V	6	Revised Prior Year Adjustment attribute domain value from "B/X" to blank for USSGL accounts 1120, 1125, and 1130	T/L S2 12-03	2012	FMS 2108
V	6	Revised Prior Year Adjustment attribute domain value from "B/P/X" to blank for USSGL accounts 1342, 1610, 1611, 1612, 1613, 1618, 1620, 1621, 1630, 1631, 1633, and 1638	T/L S2 12-03	2012	FMS 2108
	Footnote				
V	None				
	Balance Sheet:				

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
	Line				
V	7	Added USSGL accounts 1205, 1209, 1344, and 1384	T/L S2 12-03	2012	BS
V	8	Added USSGL accounts 1670, 1671, 1672, and 1679	T/L S2 12-03	2012	BS
V	27	Added USSGL account 2192 and 2193	T/L S2 12-03	2012	BS
V	32	Added USSGL accounts 6338, 7181, 7191, 7281, and 7291	T/L S2 12-03	2012	BS
	Footnote				
V	None				
	Statement of Net Cost:				
	Line				
V	1	Added USSGL accounts 6338, 7281, and 7291	T/L S2 12-03	2012	SNC
V	2	Added USSGL accounts 7181 and 7191	T/L S2 12-03	2012	SNC
V	2	Revised Program Indicator attribute domain value from "P" to blank for USSGL account 5314	T/L S2 12-03	2012	SNC
V	2	Revised Program Indicator attribute domain value from "P" to blank for USSGL account 5315	T/L S2 12-03	2012	SNC
V	2	Revised Program Indicator attribute domain value from "P" to blank for USSGL account 5922	T/L S2 12-03	2012	SNC
	Footnote				
V	None				
	Statement of Changes in Net Position:				
	Line				
V	None				
	Footnote				
V	None				
	Statement of Budgetary Resources:				
	Column				
V	Old SBR Line No.	Deleted	T/L S2 12-03	2012	SBR
V	SF133 Line	Deleted	T/L S2 12-03	2012	SBR
V	New SBR Line	Revised	T/L S2 12-03	2012	SBR

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
	Line				
V	1000	Revised line title			
V	1000	Revised Fund Type attribute domain value from "1/2/7" to blank for USSGL account 4384	T/L S2 12-03	2012	SBR
V	1020	Revised line title	T/L S2 12-03	2012	SBR
V	1020	Deleted USSGL account 4123 with Fund Type attribute domain value "1/7"; Deleted Authority Type attribute domain value "S" from USSGL account 4123	T/L S2 12-03	2012	SBR
V	1020	Deleted USSGL account 4128 with Fund Type attribute domain value "2/7"; Deleted Auth Type attribute domain value "P" for USSGL account 4128 with Fund Type attribute domain value "1/7"; Revised Fund Type attribute domain value from "1/7" to "1/2/7" for USSGL account 4128	T/L S2 12-03	2012	SBR
V	1020	Deleted USSGL account 4383 with Fund Type attribute domain values "1/3/4" and "1"; Deleted Auth Type attribute domain value "P/S" for USSGL account 4383;	T/L S2 12-03	2012	SBR
V	1020	Deleted USSGL account 4384 with Fund Type attribute domain values "1/2/7" and "1/3/4"; Deleted Auth Type attribute domain value "P" for USSGL account 4384 with Fund Type attribute domain value "2/7"; Revised Fund Type attribute domain value from "2/7" to "1/2/3/4/7" for USSGL account 4384	T/L S2 12-03	2012	SBR
V	1020	Revised Authority Type attribute domain value from "D/P" to blank for USSGL account 4387	T/L S2 12-03	2012	SBR
V	1020	Deleted USSGL account 4397 with Fund Type attribute domain value "1/2/7"; Deleted Auth Type attribute domain value "C" with Fund Type attribute domain value "7"; Revised Fund Type attribute domain value from "7" to "1/2/7" for USSGL 4397	T/L S2 12-03	2012	SBR
V	1020.5	Revised line title	T/L S2 12-03	2012	SBR
V	1043	Added USSGL account 4153	T/L S2 12-03	2012	SBR
V	1043	Revised line title; Revised Fund Type attribute domain value from "2/4/7" to "1/2/4/7/8" for USSGL account 4350 with TAFS Status "U"	T/L S2 12-03	2012	SBR
V	1043	Revised account title for USSGL account 4399	T/L S2 12-03	2012	SBR
V	1290	Added Authority Type attribute domain value "P/R" to USSGL account 4183	T/L S2 12-03	2012	SBR
V	1290	Added USSGL account 4384 with Begin/End attribute domain value "B", Auth Type attribute domain value "P" and Fund Type attribute domain value "2/7"; Added line for USSGL account 4384 with Begin/End attribute domain value "E", Auth Type attribute domain value "D" and Fund Type attribute domain value "1/2/7"	T/L S2 12-03	2012	SBR

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
V	1290	Added USSGL account 4397 with Begin/End attribute domain value "E", Auth Type attribute domain value "P", TAFS Status attribute domain value "U/E" and Fund Type attribute domain valued from "1"; Added line for USSGL account 4397 with Begin/End attribute domain value "B", Auth Type attribute domain value "P", TAFS Status attribute domain value "U/E" and Fund Type attribute domain valued from "1"	T/L S2 12-03	2012	SBR
V	1490	Added USSGL accounts 4047 and 4146	T/L S2 12-03	2012	SBR
V	1690	Added Fund Type attribute domain value "7" to USSGL account 4397	T/L S2 12-03	2012	SBR
V	1890	Added USSGL account 4183; Revised line title	T/L S2 12-03	2012	SBR
V	2190	Added subtitle line; Revised line title	T/L S2 12-03	2012	SBR
V	2204	Added title above line 2204	T/L S2 12-03	2012	SBR
V	2490	Revised line title	T/L S2 12-03	2012	SBR
V	3000	Revised line title	T/L S2 12-03	2012	SBR
V	3010	Revised line title	T/L S2 12-03	2012	SBR
V	3016	Revised line title	T/L S2 12-03	2012	SBR
V	3072	Revised line title	T/L S2 12-03	2012	SBR
V	4179	Added USSGL accounts 4060, 4070, 4210 and 4215; Added Auth Type "S" for USSGL accounts 4047 and 4160	T/L S2 12-03	2012	SBR
V	4200	Revised line title	T/L S2 12-03	2012	SBR
	Footnote				
V	None				
	Statement of Custodial Activity:				
	Line				
V	8	Revised calculation	T/L S2 12-03	2012	SCA
V	9	Revised line title	T/L S2 12-03	2012	SCA
	Footnote				
V	None				
VI	***USSGL Crosswalks to Reclassified Statements:***				
	Reclassified Balance Sheet:				
	Line				
VI	2.1	Added USSGL accounts 1205, 1209, 1344, and 1384	T/L S2 12-03	2012	RBS
VI	2.5	Deleted			
VI	2.8	Added USSGL accounts 1670, 1671, 1672, and 1679	T/L S2 12-03	2012	RBS

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
VI	2.9	Added USSGL account 1660 and 1661	T/L S2 12-03	2012	RBS
VI	6.10	Added USSGL account 2192 and 2193	T/L S2 12-03	2012	RBS
VI	6.10	Added USSGL account 2410	T/L S2 12-03	2012	RBS
VI	7.10	Added USSGL account 2410	T/L S2 12-03	2012	RBS
VI	9.1	Added USSGL accounts 7171, 7172, 7271, and 7272	T/L S2 12-03	2012	RBS
VI	9.2	Added USSGL accounts 7171, 7172, 7271, and 7272	T/L S2 12-03	2012	RBS
VI	9.2	Added USSGL accounts 6338, 7181, 7191, 7281, and 7291	T/L S2 12-03	2012	RBS
VI	Footnote				
	None				
	Reclassified Statement of Net Cost:				
	Line				
VI	2	Added USSGL accounts 6338, 7281, and 7291	T/L S2 12-03	2012	RSNC
VI	2	Deleted footnote "6" from USSGL account 7290	T/L S2 12-03	2012	RSNC
VI	4	Added USSGL accounts 7171, 7172, 7271, and 7272	T/L S2 12-03	2012	RSNC
VI	4	Deleted USSGL accounts 7190 and 7290	T/L S2 12-03	2012	RSNC
VI	6.1	Added footnote "5" to USSGL account 6400	T/L S2 12-03	2012	RSNC
VI	6.2	Deleted footnote "5" from USSGL account 6730	T/L S2 12-03	2012	RSNC
VI	6.3	Deleted footnote "5" from USSGL accounts 6100, 6720, 6790, 6800, and 6900	T/L S2 12-03	2012	RSNC
VI	6.4	Deleted footnote "5" from USSGL accounts 6320, 7211, and 7280	T/L S2 12-03	2012	RSNC
VI	6.6	Deleted footnote "5" from USSGL accounts 7212 and 7290	T/L S2 12-03	2012	RSNC
VI	6.7	Added USSGL accounts 6190 and 6400	T/L S2 12-03	2012	RSNC
VI	10	Added USSGL accounts 7181 and 7191	T/L S2 12-03	2012	RSNC
VI	10	Deleted footnote "6" from USSGL account 7190	T/L S2 12-03	2012	RSNC
VI	11.2	Deleted footnote "5" from USSGL accounts 5100, 5109, 5200, 5209, 5325, 5329, 5900, and 5909	T/L S2 12-03	2012	RSNC
VI	11.3	Deleted footnote "5" from USSGL accounts 5311, 5318, 7111, and 7180	T/L S2 12-03	2012	RSNC
VI	11.4	Deleted footnote "5" from USSGL accounts 5310, 5312, 5317, and 5319	T/L S2 12-03	2012	RSNC
VI	11.5	Deleted footnote "5" from USSGL accounts 7112 and 7190	T/L S2 12-03	2012	RSNC
	Footnote				
VI	5	Revised	T/L S2 12-03	2012	RSNC
VI	6	Revised	T/L S2 12-03	2012	RSNC
VI	7	Deleted	T/L S2 12-03	2012	RSNC

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
	Reclassified Statement of Changes in Net Position				
	Line				

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
VI	None				
	Footnote				
VI	None				
Part 2 Fiscal 2013					
I	***USSGL Chart of Accounts:***				
I	1321	Added	T/L S2 12-03	2013	COA
I	1638	Deleted	T/L S2 12-03	2013	COA
I	1639	Deleted	T/L S2 12-03	2013	COA
I	1660	Deleted	T/L S2 12-03	2013	COA
I	1661	Deleted	T/L S2 12-03	2013	COA
I	1995	Added	T/L S2 12-03	2013	COA
I	2534	Added	T/L S2 12-03	2013	COA
I	4113	Added	T/L S2 12-03	2013	COA
I	4114	Revised title	T/L S2 12-03	2013	COA
I	4116	Added	T/L S2 12-03	2013	COA
I	4196	Added	T/L S2 12-03	2013	COA
I	4197	Added	T/L S2 12-03	2013	COA
I	5405	Added	T/L S2 12-03	2013	COA
I	5406	Added	T/L S2 12-03	2013	COA
I	5919	Added	T/L S2 12-03	2013	COA
II	***USSGL Accounts and Definitions:***				
II	1320	Revised title and definition	T/L S2 12-03	2013	DEF
II	1335	Revised definition	T/L S2 12-03	2013	DEF
II	1618	Revised definition	T/L S2 12-03	2013	DEF
II	1638	Deleted	T/L S2 12-03	2013	DEF
II	1639	Deleted	T/L S2 12-03	2013	DEF
II	1660	Deleted	T/L S2 12-03	2013	DEF

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
II	1661	Deleted	T/L S2 12-03	2013	DEF
II	2155	Revised definition	T/L S2 12-03	2013	DEF
II	2533	Revised account title and definition	T/L S2 12-03	2013	DEF
II	2534	Added	T/L S2 12-03	2013	DEF
II	2923	Revised account definition	T/L S2 12-03	2013	DEF
II	2970	Revised account title and definition	T/L S2 12-03	2013	DEF
II	2980	Revised definition	T/L S2 12-03	2013	DEF
II	2985	Revised definition	T/L S2 12-03	2013	DEF
II	4113	Added	T/L S2 12-03	2013	DEF
II	4114	Revised title and definition	T/L S2 12-03	2013	DEF
II	4116	Added	T/L S2 12-03	2013	DEF
II	4146	Revised definition	T/L S2 12-03	2013	DEF
II	4196	Added	T/L S2 12-03	2013	DEF
II	4197	Added	T/L S2 12-03	2013	DEF
II	4199	Revised definition	T/L S2 12-03	2013	DEF
II	4215	Revised title and definition	T/L S2 12-03	2013	DEF
II	4225	Revised title and definition	T/L S2 12-03	2013	DEF
II	4255	Revised title and definition	T/L S2 12-03	2013	DEF
II	4290	Revised account title and definition	T/L S2 12-03	2013	DEF
II	5409	Revised title and definition	T/L S2 12-03	2013	DEF
II	5792	Revised account definition	T/L S2 12-03	2013	DEF
II	5919	Added	T/L S2 12-03	2013	DEF
II	7180	Revised definition	T/L S2 12-03	2013	DEF
II	7280	Revised definition	T/L S2 12-03	2013	DEF
III	***USSGL Account Transactions:***				
III	A104	Added dr USSGL account 4116	T/L S2 12-03	2013	TC
III	A140	Revised comment	T/L S2 12-03	2013	TC
III	A142	Revised description and comment	T/L S2 12-03	2013	TC
III	A143	Revised description	T/L S2 12-03	2013	TC
III	A195	Revised comment	T/L S2 12-03	2013	TC
III	A180	Revised description	T/L S2 12-03	2013	TC
III	A181	Revised description	T/L S2 12-03	2013	TC
III	A184	Added dr USSGL account 4113; Deleted dr USSGL account 4114	T/L S2 12-03	2013	TC
III	A195	Revised comment	T/L S2 12-03	2013	TC

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
III	A196	Added dr USSGL account 4116	T/L S2 12-03	2013	TC
III	A199	Added cr USSGL account 4116	T/L S2 12-03	2013	TC
III	A467	Added	T/L S2 12-03	2013	TC
III	A469	Added	T/L S2 12-03	2013	TC
III	A514	Added dr USSGL account 4450	T/L S2 12-03	2013	TC
III	A715 (New)	Added	T/L S2 12-03	2013	TC
III	B120	Revised comment	T/L S2 12-03	2013	TC
III	B124	Revised comment	T/L S2 12-03	2013	TC
III	B126	Revised comment	T/L S2 12-03	2013	TC
III	B128	Revised comment	T/L S2 12-03	2013	TC
III	B129	Added dr USSGL accounts 4394, dr USSGL account 4397, and dr USSGL account 4398; Deleted dr USSGL accounts 4395, dr USSGL account 1340, and USSGL account dr 1341; Revised description	T/L S2 12-03	2013	TC
III	B132	Revised comment	T/L S2 12-03	2013	TC
III	B133	Revised description	T/L S2 12-03	2013	TC
III	B139	Added	T/L S2 12-03	2013	TC
III	B165	Added comment; Revised description;	T/L S2 12-03	2013	TC
III	B424	Added dr USSGL account 6790; Revised comment	T/L S2 12-03	2013	TC
III	C109	Revised comment	T/L S2 12-03	2013	TC
III	C120	Revised comment	T/L S2 12-03	2013	TC
III	C121	Added comment	T/L S2 12-03	2013	TC
III	C122	Revised comment	T/L S2 12-03	2013	TC
III	C123	Added comment	T/L S2 12-03	2013	TC
III	C125	Added comment	T/L S2 12-03	2013	TC
III	C187 (New)	Added	T/L S2 12-03	2013	TC
III	C196	Added cr USSGL account 5756; Revised description and comment	T/L S2 12-03	2013	TC
III	C417	Revised comment	T/L S2 12-03	2013	TC
III	C418	Revised comment	T/L S2 12-03	2013	TC
III	C421 (New)	Added	T/L S2 12-03	2013	TC
III	C602	Added dr USSGL account 7211; Revised description and comment	T/L S2 12-03	2013	TC
III	C603	Added dr USSGL account 2400; Revised description and comment	T/L S2 12-03	2013	TC
III	C604	Revised description and comment	T/L S2 12-03	2013	TC
III	C605	Revised description and comment	T/L S2 12-03	2013	TC
III	C606	Revised description and comment	T/L S2 12-03	2013	TC
III	C607	Revised description and comment	T/L S2 12-03	2013	TC

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
III	C611	Added dr USSGL account 1631; Added cr USSGL account 1630, cr USSGL account1633, and cr USSGL account 2400; Revised description and comment	T/L S2 12-03	2013	TC
III	C613 (New)	Added	T/L S2 12-03	2013	TC
III	C615 (New)	Added	T/L S2 12-03	2013	TC
III	D506	Revised description	T/L S2 12-03	2013	TC
III	D589 (Old)	Deleted	T/L S2 12-03	2013	TC
III	D589 (New)	Added	T/L S2 12-03	2013	TC
III	D590	Deleted	T/L S2 12-03	2013	TC
III	E113	Added dr USSGL account 4290; Added cr USSGL account 4398; Deleted reference; Revised description and comment	T/L S2 12-03	2013	TC
III	E115	Revised description and comment	T/L S2 12-03	2013	TC
III	E117	Revised description and comment	T/L S2 12-03	2013	TC
III	E119	Added cr USSGL account 2400; Deleted dr USSGL account 4290, Deleted cr USSGL account 4398 and cr USSGL account 5311; Deleted Reference; Revised description and comment	T/L S2 12-03	2013	TC
III	E124	Deleted comment	T/L S2 12-03	2013	TC
III	E126	Added	T/L S2 12-03	2013	TC
III	E516	Added dr USSGL account 1925; Revised description and comment	T/L S2 12-03	2013	TC
III	F120	Added dr USSGL account 5919	T/L S2 12-03	2013	TC
III	F122	Added dr USSGL account 5919	T/L S2 12-03	2013	TC
III	F126	Deleted	T/L S2 12-03	2013	TC
III	F138	Deleted	T/L S2 12-03	2013	TC
III	F302	Added dr USSGL account 4197; Added cr USSGL account 4113, cr USSGL account 4116, and cr USSGL account 4196	T/L S2 12-03	2013	TC
III	F336	Added dr USSGL account 5405; Added cr USSGL account 5406	T/L S2 12-03	2013	TC
IV	***USSGL Account Attributes:***				
	USSGL Proprietary Account Attribute Definition Report:				
	None				
IV	**USSGL Proprietary Account Attribute Table:**				
IV	1321	Added	T/L S2 12-03	2013	PROP TBL
IV	1638	Deleted	T/L S2 12-03	2013	PROP TBL
IV	1639	Deleted	T/L S2 12-03	2013	PROP TBL
IV	1660	Deleted	T/L S2 12-03	2013	PROP TBL

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
IV	1661	Deleted	T/L S2 12-03	2013	PROP TBL
IV	1995	Added	T/L S2 12-03	2013	PROP TBL
IV	2534	Added	T/L S2 12-03	2013	PROP TBL
IV	5405	Added	T/L S2 12-03	2013	PROP TBL
IV	5406	Added	T/L S2 12-03	2013	PROP TBL
IV	5919	Added	T/L S2 12-13	2013	PROP TBL
IV	**FACTS II - Attribute Definition Report:**				
	None				
IV	**FACTS II USSGL Account Attribute Table:**				
IV	4113	Added	T/L S2 12-03	2013	ATT TBL
IV	4116	Added	T/L S2 12-03	2013	ATT TBL
IV	4183	Added Authority Type	T/L S2 12-03	2013	ATT TBL
IV	4196	Added	T/L S2 12-03	2013	ATT TBL
IV	4197	Added	T/L S2 12-03	2013	ATT TBL
IV	4199	Deleted BEA Category Indicator	T/L S2 12-03	2013	ATT TBL
IV	4295	Deleted BEA Category Indicator	T/L S2 12-03	2013	ATT TBL
IV	4310	Added BEA Category Indicator	T/L S2 12-03	2013	ATT TBL
IV	4398	Added Authority Type	T/L S2 12-03	2013	ATT TBL
IV	4420	Added BEA Category Indicator	T/L S2 12-03	2013	ATT TBL
IV	4430	Added BEA Category Indicator	T/L S2 12-03	2013	ATT TBL
IV	4450	Added BEA Category Indicator	T/L S2 12-03	2013	ATT TBL
IV	4510	Added BEA Category Indicator	T/L S2 12-03	2013	ATT TBL
IV	4590	Added BEA Category Indicator	T/L S2 12-03	2013	ATT TBL
IV	4610	Added BEA Category Indicator	T/L S2 12-03	2013	ATT TBL
IV	4620	Added BEA Category Indicator	T/L S2 12-03	2013	ATT TBL
IV	4630	Added Apportionment Category; Added BEA Category Indicator	T/L S2 12-03	2013	ATT TBL
IV	4650	Added Apportionment Category; Added BEA Category Indicator; Added Reimbursable Flag	T/L S2 12-03	2013	ATT TBL
IV	4690	Added BEA Category Indicator	T/L S2 12-03	2013	ATT TBL
IV	4700	Added BEA Category Indicator	T/L S2 12-03	2013	ATT TBL
IV	4720	Added BEA Category Indicator	T/L S2 12-03	2013	ATT TBL

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
V	***USSGL Crosswalks to Standard External Reports:***				
	SF 133: Report on Budget Execution and Budgetary Resources, and Schedule P: Program and Financing (P&F):				
	Column				
V	None				
	Line				
V	1000	Revised Fund Type attribute domain values to blank for USSGL accounts 4153 and 4394	T/L S2 12-03	2013	133/P&F
V	1010	Added USSGL account 4197	T/L S2 12-03	2013	133
V	1011	Added USSGL account 4196	T/L S2 12-03	2013	133
V	1020	Added USSGL account 4113, 4116, 4196, and 4197; Revised Fund Type attribute domain value "1/2/3/4/7" to blank for USSGL account 4384	T/L S2 12-03	2013	133/P&F
V	1100	Added USSGL account 4116	T/L S2 12-03	2013	133/P&F
V	1101	Added USSGL account 4113	T/L S2 12-03	2013	133/P&F
V	1171	Added USSGL account 4113	T/L S2 12-03	2013	133/P&F
V	1200	Added USSGL account 4116	T/L S2 12-03	2013	133/P&F
V	1201	Added USSGL account 4113	T/L S2 12-03	2013	133/P&F
V	1271	Added USSGL account 4113	T/L S2 12-03	2013	133/P&F
V	1522	Revised Fund Type from "7" to "1/2/7" for USSGL account 4397	T/L S2 12-03	2013	133/P&F
V	1622	Revised Fund Type from "7" to "1/2/7" for USSGL account 4397	T/L S2 12-03	2013	133/P&F
V	1952	Revised Fund Type attribute domain value from "2/7" to "7" for USSGL accounts 4136, 4137 and 4139	T/L S2 12-03	2013	P&F
V	2501	Added USSGL accounts 4060, 4070, 4210, 4310, 4420, 4430, 4450, 4510, 4590, 4610, 4630, 4650, 4700, 4801, 4802, 4881, 4882, 4901, 4902, 4908, 4981, and 4982; Deleted "This line is not required to be supported by the USSGL at this time, but will be required in the future."	T/L S2 12-03	2013	133
V	2502	Added USSGL accounts 4060, 4070, 4210, 4310, 4620, 4630, 4650, 4690, 4720, 4801, 4802, 4881, 4882, 4901, 4902, 4908, 4981, and 4982; Deleted "This line is not required to be supported by the USSGL at this time, but will be required in the future."	T/L S2 12-03	2013	133
V	2503	Added	T/L S2 12-03	2013	133
V	2504	Added	T/L S2 12-03	2013	133
V	4142	Added Additional Information "1" for USSGL account 4222	T/L S2 12-03	2013	P&F
	FMS 2108: Yearend Closing Statement:				

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
	Unexpended Balances, Investments, and Imprest Funds for Fiscal 2013 Reporting				
	Column				
V	2	Added USSGL account 1618	T/L S2 12-03	2013	FMS 2108
V	6	Deleted USSGL Account 1638	T/L S2 12-03	2013	FMS 2108
	Definite Borrowing Authority for Fiscal 2013 Reporting				
	Column				
V	3	Added Authority Type Code domain values “P/S” for USSGL account 4140	T/L S2 12-03	2013	FMS 2108
	Indefinite Borrowing Authority for Fiscal 2013 Reporting				
	Column				
V	5	Added Authority Type Code domain values “P/S” for USSGL account 4140	T/L S2 12-03	2013	FMS 2108
V	5	Revised Prior Year Adjustment Code domain values from "B/X" to “B/P/X” for USSGL account 4140	T/L S2 12-03	2013	FMS 2108
	All Treasury Appropriation Fund Symbols for Fiscal 2013 Reporting				
	Column				
V	7	Added Transaction Partner Code “F” for USSGL accounts 4137, 4153, 4166, 4168, 4199, 4232, and 4234.	T/L S2 12-03	2013	FMS 2108
V	9	Added Transaction Partner Code “F” for USSGL account 4831	T/L S2 12-03	2013	FMS 2108
V	10	Added Transaction Partner Code “F” for USSGL account 4931	T/L S2 12-03	2013	FMS 2108
V	11	Added Authority Type Code attribute domain value "S" for USSGL Account 4398	T/L S2 12-03	2013	FMS 2108
	Footnote				
V	None				
	Balance Sheet:				
	Line				
V	2	Deleted USSGL accounts 1638 and 1639	T/L S2 12-03	2013	BS
V	3	Added USSGL account 1321	T/L S2 12-03	2013	BS
V	8	Deleted USSGL accounts 1660 and 1661	T/L S2 12-03	2013	BS
V	14	Added USSGL account 1995	T/L S2 12-03	2013	BS
V	18	Added USSGL account 2534	T/L S2 12-03	2013	BS
V	23	Added USSGL account 2534	T/L S2 12-03	2013	BS
V	32	Added USSGL account 5919	T/L S2 12-03	2013	BS
V	33	Added USSGL account 5405, 5406, and 5919	T/L S2 12-03	2013	BS

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
	Footnote				
V	None				
	Statement of Net Cost:				
	Line				
V	2	Added USSGL accounts 5405 and 5406		2013	SNC
	Footnote				
V	None				
	Statement of Changes in Net Position:				
	Line				
V	4	Added USSGL account 5919	T/L S2 12-03	2013	CNP
	Footnote				
V	None				
	Statement of Budgetary Resources:				
	Column				
V	None				
	Line				
V	1000	Revised Fund Type attribute domain values to blank for USSGL accounts 4153 and 4394	T/L S2 12-03	2013	SBR
V	1020	Added USSGL accounts 4113, 4116, 4196 and 4197; Revised Fund Type attribute domain value to blank for USSGL account 4384	T/L S2 12-03	2013	SBR
V	1043	Added USSGL accounts 4196 and 4197	T/L S2 12-03	2013	SBR
V	1290	Added USSGL accounts 4113 and 4116; Added Authority Type attribute domain value "P/R" to USSGL account 4183	T/L S2 12-03	2013	SBR
V	1690	Revised Fund Type from "7" to "1/2/7" for USSGL account 4397	T/L S2 12-03	2013	SBR
V	3000	Added subtitle above line 3000; Revised line title	T/L S2 12-03	2013	SBR
V	3010	Revised line number to "3060"	T/L S2 12-03	2013	SBR
V	3015	Deleted line	T/L S2 12-03	2013	SBR
V	3016	Revised line number to "3006"; Revised line title	T/L S2 12-03	2013	SBR
V	3021	Deleted line	T/L S2 12-03	2013	SBR

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
V	3032	Revised line number to "3012"	T/L S2 12-03	2013	SBR
V	3040	Revised line number to "3020"	T/L S2 12-03	2013	SBR
V	3052	Revised line number to "3072"; Revised line title	T/L S2 12-03	2013	SBR
V	3062	Revised line number to "3032"	T/L S2 12-03	2013	SBR
	3066	Added	T/L S2 12-03	2013	SBR
V	3072	Revised line number to "3082"; Revised line title	T/L S2 12-03	2013	SBR
V	3082	Revised line number to "3042"	T/L S2 12-03	2013	SBR
V	3090	Revised line number to "3050"; Revised line title	T/L S2 12-03	2013	SBR
V	3091	Revised line number to "3090"	T/L S2 12-03	2013	SBR
V	3100 (new)	Added; Added subtitle line above line 3100	T/L S2 12-03	2013	SBR
V	3100 (old)	Deleted	T/L S2 12-03	2013	SBR
	Footnote				
V	None				
	Statement of Custodial Activity:				
	Line				
V	9	Added "E-B" to account 1377			
	Footnote				
V	None				
T/L S2 12-03					
Part 3 GTAS Implementation Testing for fiscal 2014					
I	***USSGL Chart of Accounts:***				
I	110100	Added	T/L S2 12-03	2014	COA
I	110300	Added	T/L S2 12-03	2014	COA
I	110900	Added	T/L S2 12-03	2014	COA
I	114500	Added	T/L S2 12-03	2014	COA
I	120500	Added	T/L S2 12-03	2014	COA
I	120900	Added	T/L S2 12-03	2014	COA
I	125000	Added	T/L S2 12-03	2014	COA
I	132000	Revised title	T/L S2 12-03	2014	COA
I	132100	Added	T/L S2 12-03	2014	COA

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

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
I	134400	Added	T/L S2 12-03	2014	COA
I	138400	Added	T/L S2 12-03	2014	COA
I	163800	Deleted	T/L S2 12-03	2014	COA
I	163900	Deleted	T/L S2 12-03	2014	COA
I	166000	Deleted	T/L S2 12-03	2014	COA
I	166100	Deleted	T/L S2 12-03	2014	COA
I	167000	Added	T/L S2 12-03	2014	COA
I	167100	Added	T/L S2 12-03	2014	COA
I	167200	Added	T/L S2 12-03	2014	COA
I	167900	Added	T/L S2 12-03	2014	COA
I	198000	Added	T/L S2 12-03	2014	COA
I	199500	Added	T/L S2 12-03	2014	COA
I	199900	Added	T/L S2 12-03	2014	COA
I	201000	Added	T/L S2 12-03	2014	COA
I	219200	Added	T/L S2 12-03	2014	COA
I	219300	Added	T/L S2 12-03	2014	COA
I	253300	Revised title	T/L S2 12-03	2014	COA
I	253400	Added	T/L S2 12-03	2014	COA
I	297000	Revised title	T/L S2 12-03	2014	COA
I	320000	Added	T/L S2 12-03	2014	COA
I	320100	Added	T/L S2 12-03	2014	COA
I	320600	Added	T/L S2 12-03	2014	COA
I	411300	Added	T/L S2 12-03	2014	COA
I	411400	Revised title	T/L S2 12-03	2014	COA
I	411600	Added	T/L S2 12-03	2014	COA
I	419600	Added	T/L S2 12-03	2014	COA
I	419700	Added	T/L S2 12-03	2014	COA
I	421500	Revised title	T/L S2 12-03	2014	COA
I	422500	Revised title	T/L S2 12-03	2014	COA
I	429000	Revised title	T/L S2 12-03	2014	COA
I	429500	Revised title	T/L S2 12-03	2014	COA
I	540000	Revised title	T/L S2 12-03	2014	COA
I	540500	Added	T/L S2 12-03	2014	COA
I	540600	Added	T/L S2 12-03	2014	COA
I	540900	Revised title	T/L S2 12-03	2014	COA
I	571000	Added	T/L S2 12-03	2014	COA

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
I	571200	Added	T/L S2 12-03	2014	COA
I	591900	Added	T/L S2 12-03	2014	COA
I	633800	Added	T/L S2 12-03	2014	COA
I	718100	Added	T/L S2 12-03	2014	COA
I	719100	Added	T/L S2 12-03	2014	COA
I	728100	Added	T/L S2 12-03	2014	COA
I	729100	Added	T/L S2 12-03	2014	COA
I	771000	Added	T/L S2 12-03	2014	COA
I	809200	Added	T/L S2 12-03	2014	COA
I	809400	Added	T/L S2 12-03	2014	COA
I	810100	Deleted	T/L S2 12-03	2014	COA
I	810200	Deleted	T/L S2 12-03	2014	COA
II	***USSGL Accounts and Definitions:***				
II	110100	Added	T/L S2 12-03	2014	DEF
II	110300	Added	T/L S2 12-03	2014	DEF
II	110900	Added	T/L S2 12-03	2014	DEF
II	114500	Added	T/L S2 12-03	2014	DEF
II	120500	Added	T/L S2 12-03	2014	DEF
II	120900	Added	T/L S2 12-03	2014	DEF
II	125000	Added	T/L S2 12-03	2014	DEF
II	132000	Revised title and definition	T/L S2 12-03	2014	DEF
II	132100	Added	T/L S2 12-03	2014	DEF
II	133500	Revised definition	T/L S2 12-03	2014	DEF
II	134400	Added	T/L S2 12-03	2014	DEF
II	138400	Added	T/L S2 12-03	2014	DEF
II	161000	Revised definition	T/L S2 12-03	2014	DEF
II	161800	Revised definition	T/L S2 12-03	2014	DEF
II	163800	Deleted	T/L S2 12-03	2014	DEF
II	163900	Deleted	T/L S2 12-03	2014	DEF
II	166000	Deleted	T/L S2 12-03	2014	DEF
II	166100	Deleted	T/L S2 12-03	2014	DEF
II	167000	Added	T/L S2 12-03	2014	DEF
II	167100	Added	T/L S2 12-03	2014	DEF
II	167200	Added	T/L S2 12-03	2014	DEF

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II	167900	Added	T/L S2 12-03	2014	DEF
II	198000	Added	T/L S2 12-03	2014	DEF
II	199500	Added	T/L S2 12-03	2014	DEF
II	199900	Added	T/L S2 12-03	2014	DEF
II	201000	Added	T/L S2 12-03	2014	DEF
II	215500	Revised definition	T/L S2 12-03	2014	DEF
II	219200	Added	T/L S2 12-03	2014	DEF
II	219300	Added	T/L S2 12-03	2014	DEF
II	253300	Revised title and definition	T/L S2 12-03	2014	DEF
II	253400	Added	T/L S2 12-03	2014	DEF
II	292300	Revised definition	T/L S2 12-03	2014	DEF
II	297000	Revised title and definition	T/L S2 12-03	2014	DEF
II	298000	Revised definition	T/L S2 12-03	2014	DEF
II	298500	Revised definition	T/L S2 12-03	2014	DEF
II	320000	Added	T/L S2 12-03	2014	DEF
II	320100	Added	T/L S2 12-03	2014	DEF
II	320600	Added	T/L S2 12-03	2014	DEF
II	411300	Added	T/L S2 12-03	2014	DEF
II	411400	Revised title and definition	T/L S2 12-03	2014	DEF
II	411600	Added	T/L S2 12-03	2014	DEF
II	414600	Revised definition	T/L S2 12-03	2014	DEF
II	419600	Added	T/L S2 12-03	2014	DEF
II	419700	Added	T/L S2 12-03	2014	DEF
II	419900	Revised definition	T/L S2 12-03	2014	DEF
II	421500	Revised title and definition	T/L S2 12-03	2014	DEF
II	422500	Revised title and definition	T/L S2 12-03	2014	DEF
II	429000	Revised title and definition	T/L S2 12-03	2014	DEF
II	429500	Revised title and definition	T/L S2 12-03	2014	DEF
II	437000	Revised definition	T/L S2 12-03	2014	DEF
II	540000	Revised title and definition	T/L S2 12-03	2014	DEF
II	540500	Added	T/L S2 12-03	2014	DEF
II	540600	Added	T/L S2 12-03	2014	DEF
II	540900	Revised title and definition	T/L S2 12-03	2014	DEF
II	571000	Added	T/L S2 12-03	2014	DEF
II	571200	Added	T/L S2 12-03	2014	DEF
II	579200	Revised definition	T/L S2 12-03	2014	DEF

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
II	580000	Revised definition	T/L S2 12-03	2014	DEF
II	580100	Revised definition	T/L S2 12-03	2014	DEF
II	580200	Revised definition	T/L S2 12-03	2014	DEF
II	580300	Revised definition	T/L S2 12-03	2014	DEF
II	580400	Revised definition	T/L S2 12-03	2014	DEF
II	580500	Revised definition	T/L S2 12-03	2014	DEF
II	580600	Revised definition	T/L S2 12-03	2014	DEF
II	582000	Revised definition	T/L S2 12-03	2014	DEF
II	582100	Revised definition	T/L S2 12-03	2014	DEF
II	582200	Revised definition	T/L S2 12-03	2014	DEF
II	582300	Revised definition	T/L S2 12-03	2014	DEF
II	582400	Revised definition	T/L S2 12-03	2014	DEF
II	582500	Revised definition	T/L S2 12-03	2014	DEF
II	582600	Revised definition	T/L S2 12-03	2014	DEF
II	583000	Revised definition	T/L S2 12-03	2014	DEF
II	583100	Revised definition	T/L S2 12-03	2014	DEF
II	583200	Revised definition	T/L S2 12-03	2014	DEF
II	583300	Revised definition	T/L S2 12-03	2014	DEF
II	583400	Revised definition	T/L S2 12-03	2014	DEF
II	583500	Revised definition	T/L S2 12-03	2014	DEF
II	583600	Revised definition	T/L S2 12-03	2014	DEF
II	589000	Revised definition	T/L S2 12-03	2014	DEF
II	589100	Revised definition	T/L S2 12-03	2014	DEF
II	589200	Revised definition	T/L S2 12-03	2014	DEF
II	589300	Revised definition	T/L S2 12-03	2014	DEF
II	589400	Revised definition	T/L S2 12-03	2014	DEF
II	589500	Revised definition	T/L S2 12-03	2014	DEF
II	589600	Revised definition	T/L S2 12-03	2014	DEF
II	591900	Added	T/L S2 12-03	2014	DEF
II	633800	Added	T/L S2 12-03	2014	DEF
II	718000	Revised definition	T/L S2 12-03	2014	DEF
II	718100	Added	T/L S2 12-03	2014	DEF
II	719100	Added	T/L S2 12-03	2014	DEF
II	728000	Revised definition	T/L S2 12-03	2014	DEF
II	728100	Added	T/L S2 12-03	2014	DEF
II	729100	Added	T/L S2 12-03	2014	DEF

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
II	771000	Added	T/L S2 12-03	2014	DEF
II	809200	Added	T/L S2 12-03	2014	DEF
II	809400	Added	T/L S2 12-03	2014	DEF
II	810100	Deleted	T/L S2 12-03	2014	DEF
II	810200	Deleted	T/L S2 12-03	2014	DEF
III	***USSGL Account Transactions:***				
III	A104	Added dr USSGL account 411600	T/L S2 12-03	2014	TC
III	A140	Revised description and comment	T/L S2 12-03	2014	TC
III	A142	Revised description and comment	T/L S2 12-03	2014	TC
III	A143	Revised description	T/L S2 12-03	2014	TC
III	A180	Revised description	T/L S2 12-03	2014	TC
III	A181	Revised description	T/L S2 12-03	2014	TC
III	A184	Added dr USSGL account 411300; Deleted dr USSGL account 411400	T/L S2 12-03	2014	TC
III	A195	Revised comment	T/L S2 12-03	2014	TC
III	A196	Added dr USSGL account 411600	T/L S2 12-03	2014	TC
III	A199	Added cr USSGL account 411600	T/L S2 12-03	2014	TC
III	A467	Added	T/L S2 12-03	2014	TC
III	A469	Added	T/L S2 12-03	2014	TC
III	A501	Added	T/L S2 12-03	2014	TC
III	A514	Added dr USSGL account 445000	T/L S2 12-03	2014	TC
III	B120	Revised comment	T/L S2 12-03	2014	TC
III	B121	Added cr USSGL account 414200	T/L S2 12-03	2014	TC
III	B124	Revised comment	T/L S2 12-03	2014	TC
III	B126	Revised comment	T/L S2 12-03	2014	TC
III	B128	Revised comment	T/L S2 12-03	2014	TC
III	B129	Added dr USSGL accounts 439400, 439700 and 439800; Deleted dr 134000, 134100 and 439500; Revised description	T/L S2 12-03	2014	TC
III	B132	Revised comment	T/L S2 12-03	2014	TC
III	B133	Revised description	T/L S2 12-03	2014	TC
III	B139	Added	T/L S2 12-03	2014	TC
III	B141	Added	T/L S2 12-03	2014	TC
III	B144	Added	T/L S2 12-03	2014	TC
III	B146	Added	T/L S2 12-03	2014	TC
III	B153	Added	T/L S2 12-03	2014	TC

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
III	B165	Added comment; Revised description	T/L S2 12-03	2014	TC
III	B200	Deleted dr USSGL account 166000	T/L S2 12-03	2014	TC
III	B210	Added	T/L S2 12-03	2014	TC
III	B424	Added dr USSGL account 67900; Revised comment	T/L S2 12-03	2014	TC
III	B444	Added	T/L S2 12-03	2014	TC
III	B446	Added	T/L S2 12-03	2014	TC
III	C109	Revised comment	T/L S2 12-03	2014	TC
III	C112	Revised comment	T/L S2 12-03	2014	TC
III	C112	Revised comment	T/L S2 12-03	2014	TC
III	C113	Added	T/L S2 12-03	2014	TC
III	C115	Added	T/L S2 12-03	2014	TC
III	C119	Added	T/L S2 12-03	2014	TC
III	C120	Revised comment	T/L S2 12-03	2014	TC
III	C121	Added comment	T/L S2 12-03	2014	TC
III	C122	Revised comment	T/L S2 12-03	2014	TC
III	C123	Added comment	T/L S2 12-03	2014	TC
III	C124	Deleted dr USSGL account 163100, dr USSGL account 163300 and cr USSGL account 163000; Revised comment	T/L S2 12-03	2014	TC
III	C125	Added comment; Revised description	T/L S2 12-03	2014	TC
III	C126	Added	T/L S2 12-03	2014	TC
III	C127	Added	T/L S2 12-03	2014	TC
III	C128	Added	T/L S2 12-03	2014	TC
III	C130	Revised comment	T/L S2 12-03	2014	TC
III	C132	Revised description and comment	T/L S2 12-03	2014	TC
III	C134	Revised comment	T/L S2 12-03	2014	TC
III	C138	Revised comment	T/L S2 12-03	2014	TC
III	C146	Added	T/L S2 12-03	2014	TC
III	C148	Added	T/L S2 12-03	2014	TC
III	C157	Added	T/L S2 12-03	2014	TC
III	C196	Added cr USSGL account 575600; Revised description and comment	T/L S2 12-03	2014	TC
III	C403	Added	T/L S2 12-03	2014	TC
III	C414	Revised description and comment	T/L S2 12-03	2014	TC
III	C415	Added	T/L S2 12-03	2014	TC
III	C417	Revised comment	T/L S2 12-03	2014	TC
III	C418	Revised comment	T/L S2 12-03	2014	TC
III	C419	Added	T/L S2 12-03	2014	TC

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
III	C420	Added dr USSGL account 1384; Revised comment	T/L S2 12-03	2014	TC
III	C423	Added	T/L S2 12-03	2014	TC
III	C431	Added	T/L S2 12-03	2014	TC
III	C600	Added	T/L S2 12-03	2014	TC
III	C601	Added	T/L S2 12-03	2014	TC
III	C602	Revised description and comment;	T/L S2 12-03	2014	TC
III	C603	Added dr USSGL account 721100; Revised description and comment	T/L S2 12-03	2014	TC
III	C604	Revised description and comment	T/L S2 12-03	2014	TC
III	C605	Revised description and comment	T/L S2 12-03	2014	TC
III	C606	Revised description and comment	T/L S2 12-03	2014	TC
III	C607	Revised description and comment	T/L S2 12-03	2014	TC
III	C611	Added dr USSGL accounts 163100; Added cr USSGL accounts163000, 163300 and 24000 credit; Revised description and comment	T/L S2 12-03	2014	TC
III	C613	Added	T/L S2 12-03	2014	TC
III	C615	Added	T/L S2 12-03	2014	TC
III	C618	Added dr USSGL account 411400; Added cr USSGL accounts 412000, 439400, 445000, 451000 and 462000; Deleted dr USSGL account 161100; Deleted cr USSGL accounts 161000, 161300, 169000 and 531100; Revised description and comment	T/L S2 12-03	2014	TC
III	C620	Deleted	T/L S2 12-03	2014	TC
III	C784	Added	T/L S2 12-03	2014	TC
III	D306	Deleted cr USSGL account 163800; Deleted dr USSGL account 163900	T/L S2 12-03	2014	TC
III	D308	Added dr USSGL account 253300; Added cr USSGL account 253400; Deleted cr USSGL account 253300	T/L S2 12-03	2014	TC
III	D310	Deleted dr USSGL account 163800; Deleted cr USSGL account 163900	T/L S2 12-03	2014	TC
III	D312	Added dr USSGL account 253400; Added cr USSGL account 253300; Deleted dr USSGL account 253300	T/L S2 12-03	2014	TC
III	D503	Deleted dr USSGL account 166100	T/L S2 12-03	2014	TC
III	D506	Revised description	T/L S2 12-03	2014	TC
III	D573	Added cr USSGL accounts 1205, 1679; Revised description and comment	T/L S2 12-03	2014	TC
III	D575	Added dr USSGL accounts 1205, 1679; Revised description and comment	T/L S2 12-03	2014	TC
III	D589 (new)	Added	T/L S2 12-03	2014	TC
III	D589 (old)	Deleted	T/L S2 12-03	2014	TC
III	D590	Deleted	T/L S2 12-03	2014	TC
III	D591	Added	T/L S2 12-03	2014	TC
III	D592	Added	T/L S2 12-03	2014	TC

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
III	D594	Added	T/L S2 12-03	2014	TC
III	D595	Added	T/L S2 12-03	2014	TC
III	D600	Added	T/L S2 12-03	2014	TC
III	D601	Added	T/L S2 12-03	2014	TC
III	D602	Added	T/L S2 12-03	2014	TC
III	D603	Added	T/L S2 12-03	2014	TC
III	D604	Added	T/L S2 12-03	2014	TC
III	D606	Added	T/L S2 12-03	2014	TC
III	D608	Added	T/L S2 12-03	2014	TC
III	D610	Added	T/L S2 12-03	2014	TC
III	D612	Added	T/L S2 12-03	2014	TC
III	D614	Added	T/L S2 12-03	2014	TC
III	D616	Added	T/L S2 12-03	2014	TC
III	E113	Added dr USSGL 429000; Added cr USSGL account 439800; Deleted reference; Revised description and comment	T/L S2 12-03	2014	TC
III	E115	Revised description and comment	T/L S2 12-03	2014	TC
III	E117	Revised description and comment	T/L S2 12-03	2014	TC
III	E119	Added cr USSGL account 240000; Deleted reference; Deleted dr USSGL account 429000; Deleted cr USSGL accounts 439800 and 531100 credit; Revised description and comment;	T/L S2 12-03	2014	TC
III	E124	Deleted comment	T/L S2 12-03	2014	TC
III	E126	Added	T/L S2 12-03	2014	TC
III	E204	Added USSGL account dr 809100 and cr 809200; Deleted dr USSGL account 810100 and cr USSGL account 810200	T/L S2 12-03	2014	TC
III	E512	Deleted dr USSGL account 163800 and dr USSGL account 163900; Deleted cr USSGL account 163800 and cr USSGL account163900	T/L S2 12-03	2014	TC
III	E516	Added dr USSGL account 192500; Revised description and comment	T/L S2 12-03	2014	TC
III	E608	Deleted dr USSGL account 163800 and dr USSGL account 163900; Deleted cr USSGL account 163800 and cr USSGL account163900	T/L S2 12-03	2014	TC
III	F120	Added dr USSGL account 591900	T/L S2 12-03	2014	TC
III	F122	Added dr USSGL account 591900	T/L S2 12-03	2014	TC
III	F126	Deleted	T/L S2 12-03	2014	TC
III	F138	Deleted	T/L S2 12-03	2014	TC
III	F301	Added USSGL account dr 809200 and cr 809100; Deleted dr USSGL account 810200 and cr USSGL account 810100	T/L S2 12-03	2014	TC

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
III	F302	Added dr USSGL account 419700; Added cr USSGL accounts 411300, 411600, and 419600	T/L S2 12-03	2014	TC
III	H100	Deleted dr USSGL account 163800; Deleted cr USSGL account 163900	T/L S2 12-03	2014	TC
III	H200	Deleted cr USSGL account 163800; Deleted dr USSGL account 163900	T/L S2 12-03	2014	TC
IV	***USSGL Account Attributes:***				
	USSGL Proprietary and Budgetary Account Attribute Definition Report:				
IV	Budgetary Proprietary	Revised definition	T/L S2 12-03	2014	ADR
IV	Borrowing Source Code	Revised definition and reference	T/L S2 12-03	2014	ADR
IV	Credit Cohort Year	Added domain value 2014 - Fiscal Year when direct loans are obligated or guarantees committed by a program; Revised reference	T/L S2 12-03	2014	ADR
IV	Debit Credit Indicator	Revised definition; Revised order of domain values	T/L S2 12-03	2014	ADR
IV	GTAS Fund Type	Added attribute domain value "GA - General Fund Authority"; Revised attribute name	T/L S2 12-03	2014	ADR
IV	Normal Balance Indicator	Added	T/L S2 12-03	2014	ADR
IV	TAS Status Code	Revised order of domain values	T/L S2 12-03	2014	ADR
IV	TAS Status Transitioning Code	Revised order of domain values; Revised reference	T/L S2 12-03	2014	ADR
IV	Trading Partner Agency Identifier	Revised reference; Deleted Trading Partner Agency Identifier attribute domain value "Blank Is Acceptable"	T/L S2 12-03	2014	ADR
IV	Trading Partner Main Account	Revised reference; Revised order of domain values	T/L S2 12-03	2014	ADR
IV	Year of Budget Authority Indicator	Revised attribute name; Revised reference	T/L S2 12-03	2014	ADR
IV	Financing Account Code	Revised supplied by	T/L S2 12-03	2014	ADR
IV	**USSGL Proprietary and Budgetary Account Attribute Table:**				
	Attribute				
IV	USSGL proprietary accounts	Added GTAS Fund Type domain value "GA"	T/L S2 12-03	2014	ATT TBL
IV	Debit Credit Indicator	Revised order of domain values	T/L S2 12-03	2014	ATT TBL
IV	Federal NonFederal Code	Revised order of domain values	T/L S2 12-03	2014	ATT TBL
IV	Financing Account Code	Revised attribute name	T/L S2 12-03	2014	ATT TBL

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
IV	Normal Balance Indicator	Added	T/L S2 12-03	2014	ATT TBL
IV	TAS Status Transitioning Code	Revised order of domain values	T/L S2 12-03	2014	ATT TBL
	Account				
IV	101000	Deleted Prior Year Adjustment Code	T/L S2 12-03	2014	ATT TBL
IV	110100	Added	T/L S2 12-03	2014	ATT TBL
IV	110300	Added	T/L S2 12-03	2014	ATT TBL
IV	110900	Added	T/L S2 12-03	2014	ATT TBL
IV	114500	Added	T/L S2 12-03	2014	ATT TBL
IV	120500	Added	T/L S2 12-03	2014	ATT TBL
IV	120900	Added	T/L S2 12-03	2014	ATT TBL
IV	132100	Added	T/L S2 12-03	2014	ATT TBL
IV	132500	Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	134400	Added	T/L S2 12-03	2014	ATT TBL
IV	137300	Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	138400	Added	T/L S2 12-03	2014	ATT TBL
IV	163800	Deleted	T/L S2 12-03	2014	ATT TBL
IV	163900	Deleted	T/L S2 12-03	2014	ATT TBL
IV	166000	Deleted	T/L S2 12-03	2014	ATT TBL
IV	166100	Deleted	T/L S2 12-03	2014	ATT TBL
IV	167000	Added	T/L S2 12-03	2014	ATT TBL
IV	167100	Added	T/L S2 12-03	2014	ATT TBL
IV	167200	Added	T/L S2 12-03	2014	ATT TBL
IV	167900	Added	T/L S2 12-03	2014	ATT TBL
IV	192100	Revised Federal Non-Federal Code attribute domain value from "F/G" to "G"	T/L S2 12-03	2014	ATT TBL
IV	198000	Added	T/L S2 12-03	2014	ATT TBL
IV	199500	Added	T/L S2 12-03	2014	ATT TBL
IV	199900	Added	T/L S2 12-03	2014	ATT TBL
IV	201000	Added	T/L S2 12-03	2014	ATT TBL
IV	219200	Added	T/L S2 12-03	2014	ATT TBL
IV	219300	Added	T/L S2 12-03	2014	ATT TBL
IV	240000	Revised Trading Partner Agency Identifier attribute domain value from "###" to "blank"; Revised Trading Partner Main Account Code attribute domain value from "####" to "blank"	T/L S2 12-03	2014	ATT TBL
IV	241000	Revised Federal Non-Federal Code attribute domain value from "F/N" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	253400	Added	T/L S2 12-03	2014	ATT TBL

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
IV	292000	Revised Federal Non-Federal Code attribute domain value from "F/G/N" to "F/N"	T/L S2 12-03	2014	ATT TBL
IV	294000	Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	296000	Revised Federal Non-Federal Code attribute domain value from "F/G/N" to "F/N"	T/L S2 12-03	2014	ATT TBL
IV	297000	Revised Federal Non-Federal Code attribute domain value from "F/G" to "F"	T/L S2 12-03	2014	ATT TBL
IV	298000	Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	298500	Revised Federal Non-Federal Code attribute domain value from "F/G" to "G"	T/L S2 12-03	2014	ATT TBL
IV	310200	Revised Federal Non-Federal Code attribute domain value from "F/G" to "F"	T/L S2 12-03	2014	ATT TBL
IV	310300	Revised Federal Non-Federal Code attribute domain value from "F/G" to "F"	T/L S2 12-03	2014	ATT TBL
IV	320000	Added	T/L S2 12-03	2014	ATT TBL
IV	320100	Added	T/L S2 12-03	2014	ATT TBL
IV	320600	Added	T/L S2 12-03	2014	ATT TBL
IV	403200	Added Credit Cohort attribute domain values "2012, 2013, 2014"	T/L S2 12-03	2014	ATT TBL
IV	403400	Added Credit Cohort attribute domain values "2012, 2013, 2014"	T/L S2 12-03	2014	ATT TBL
IV	404200	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	404400	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	404700	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	404800	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	406000	Added Apportionment Category Code attribute domain value; Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	407000	Added Apportionment Category Code attribute domain value; Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	408100	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	408200	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	408300	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	411100	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	411200	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	411300	Added	T/L S2 12-03	2014	ATT TBL
IV	411400	Revised GTAS Fund Type attribute domain value from "EG/EC/ES/ET" to "ES/ET"; Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	411500	Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	411600	Added	T/L S2 12-03	2014	ATT TBL
IV	411700	Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
IV	411800	Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	411900	Revised Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/ES/ET"; Revised Credit Cohort attribute domain value to blank; Revised Financing Account Code attribute domain value from "D/G/N" to "N"	T/L S2 12-03	2014	ATT TBL
IV	412000	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	412100	Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	412200	Revised TAS Status Transitioning Code attribute domain value from "N/X" to "N"; Revised Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EG"; Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	412300	Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	412400	Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	412500	Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	412600	Revised Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "ES/ET"; Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	412700	Revised Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EG/ES/ET"; Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	412800	Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	412900	Revised Authority Type Code attribute domain value from "B/C/D/P/R" to "B/P"; Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	413000	Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
IV	413100	Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	413200	Revised Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "ER"; Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank; Revised TAS Status Transitioning Code attribute domain value from "K/N/X" to "N"	T/L S2 12-03	2014	ATT TBL
IV	413300	Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	413400	Revised Financing Account Code attribute domain value from "D/G/N" to "N";Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	413500	Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	413600	Revised Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "ET"; Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	413700	Added Fed/NonFed attribute domain value "F"; Added Trading Partner attribute domain value "###"; Added Trading Partner Main attribute domain value "####"; Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank; Revised Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "ET"	T/L S2 12-03	2014	ATT TBL
IV	413800	Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	413900	Revised Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "ET"; Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	414000	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	414100	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	414200	Added Credit Cohort Year attribute domain value "2014"; Revised Authority Type Code attribute domain values from "B/C/D/P/R/S" to blank	T/L S2 12-03	2014	ATT TBL
IV	414300	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	414400	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	414500	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	414600	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
IV	414700	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	414800	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	414900	Added Credit Cohort Year attribute domain value "2014"; Revised Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EG/EP/ER/ES/ET"	T/L S2 12-03	2014	ATT TBL
IV	415000	Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	415100	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	415200	Added Credit Cohort Year attribute domain value "2014"; Revised TAS Status Transitioning Code attribute domain value from "N/X" to "N"	T/L S2 12-03	2014	ATT TBL
IV	415300	Added Fed/NonFed attribute domain value "F"; Added Trading Partner attribute domain value "###"; Added Trading Partner Main attribute domain value "####"; Revised TAS Status Transitioning Code attribute domain value from "K/N/X" to "N"	T/L S2 12-03	2014	ATT TBL
IV	415400	Revised TAS Status Transitioning Code attribute domain value from "K/N/X" to "N"	T/L S2 12-03	2014	ATT TBL
IV	415700	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	415800	Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	416000	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	416500	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	416600	Added Fed/NonFed attribute domain value "F"; Added Trading Partner attribute domain value "###"; Added Trading Partner Main attribute domain value "####"; Revised TAS Status Transitioning Code attribute domain value from "K/N/X" to "N"; Revised Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EP/ES/ET"; Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	416700	Added Fed/NonFed attribute domain value "F"; Added Trading Partner attribute domain value "###"; Added Trading Partner Main attribute domain value "####"; Revised Credit Cohort attribute domain value to blank; Revised Financing Account Code attribute domain value from "D/G/N" to "N"	T/L S2 12-03	2014	ATT TBL
IV	416800	Added Fed/NonFed attribute domain value "F"; Added Trading Partner attribute domain value "###"; Added Trading Partner Main attribute domain value "####"; Revised Credit Cohort attribute domain value to blank; Revised Financing Account Code attribute domain value from "D/G/N" to "N"	T/L S2 12-03	2014	ATT TBL

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
IV	417000	Added Fed/NonFed attribute domain value "F"; Added Trading Partner attribute domain value "###"; Added Trading Partner Main attribute domain value "####"; Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	417100	Revised Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EG/ES/ET"; Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	417200	Revised Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EP/ES/ET"; Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	417300	Added Fed/NonFed attribute domain value "F"; Added Trading Partner attribute domain value "###"; Added Trading Partner Main attribute domain value "####"; Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	417500	Added Fed/NonFed attribute domain value "F"; Added Trading Partner attribute domain value "###"; Added Trading Partner Main attribute domain value "####"; Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	417600	Added Fed/NonFed attribute domain value "F"; Added Trading Partner attribute domain value "###"; Added Trading Partner Main attribute domain value "####"; Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	418000	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	418300	Added Authority Type Code attribute domain value "P/R/S"; Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	419000	Added Fed/NonFed attribute domain value "F"; Added Trading Partner attribute domain value "###"; Added Trading Partner Main attribute domain value "####"; Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	419100	Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	419200	Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
IV	419300	Added Fed/NonFed attribute domain value "F"; Added Trading Partner attribute domain value "###"; Added Trading Partner Main attribute domain value "####"; Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	419500	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	419600	Added	T/L S2 12-03	2014	ATT TBL
IV	419700	Added	T/L S2 12-03	2014	ATT TBL
IV	419900	Added Fed/NonFed attribute domain value "F"; Added Trading Partner attribute domain value "###"; Added Trading Partner Main attribute domain value "####"; Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank; Revised BEA Category Indicator Code attribute domain values from "D/M" to blank	T/L S2 12-03	2014	ATT TBL
IV	420100	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	420800	Deleted	T/L S2 12-03	2014	ATT TBL
IV	421000	Added Apportionment Category Code attribute domain values "A/B/E"; Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	421200	Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	421500	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	422100	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	422200	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	422500	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	423000	Added Trading Partner attribute domain value "###"; Added Trading Partner Main attribute domain value "####"; Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	423000	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	423000	Added Trading Partner attribute domain value "###"; Added Trading Partner Main attribute domain value "####"	T/L S2 12-03	2014	ATT TBL
IV	423100	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	423200	Added Fed/NonFed attribute domain value "F"'; Added Trading Partner attribute domain value "###"; Added Trading Partner Main attribute domain value "####"; Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	423300	Added Trading Partner attribute domain value "###"; Added Trading Partner Main attribute domain value "####"; Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
IV	423400	Added Fed/NonFed attribute domain value "F'"; Added Trading Partner attribute domain value "###"; Added Trading Partner Main attribute domain value "####"; Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	425100	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	425200	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	425300	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	425500	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	426000	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	426100	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	426200	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	426300	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	426400	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	426500	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	426600	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	426700	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	427100	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	427300	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	427500	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	427600	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	427700	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	428300	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	428500	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	428600	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	428700	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	429000	Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	429500	Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank; Revised BEA Category Indicator Code attribute domain values from "D/M" to blank	T/L S2 12-03	2014	ATT TBL
IV	431000	Added Apportionment Category Code attribute domain values "A/B/E"; Added BEA Category Indicator Code attribute domain values "D/M"; Added BEA Category Indicator Code attribute domain value; Added Credit Cohort Year attribute domain value "2014"; Added Fed/NonFed attribute domain value "F'"; Added Trading Partner attribute domain value "###"; Added Trading Partner Main attribute domain value "####"	T/L S2 12-03	2014	ATT TBL

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
IV	432000	Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	435000	Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	435100	Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	435500	Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	435600	Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	435700	Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	437000	Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	438200	Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	438300	Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	438400	Revised Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EG/EP/ER/ES/ET"; Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank; Revised TAS Status Transitioning Code attribute domain value from "K/N/X" to "N"	T/L S2 12-03	2014	ATT TBL
IV	438400	Revised Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EG/EP/ER/ES/ET"; Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	438400	Revised TAS Status Transitioning Code attribute domain value from "K/N/X" to "N"	T/L S2 12-03	2014	ATT TBL
IV	438700	Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	438800	Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	439000	Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	439100	Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
IV	439200	Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	439300	Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	439400	Revised TAS Status Transitioning Code attribute domain value from "K/N/X" to "N"; Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	439500	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	439600	Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank; Revised Authority Type Code attribute domain value from "B/C/D/P/R/S" to blank	T/L S2 12-03	2014	ATT TBL
IV	439700	Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	439800	Added Authority Type Code attribute domain value "S"; Revised Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EG/EP/ER"; Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	439900	Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	442000	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	443000	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	445000	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	451000	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	459000	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	461000	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	462000	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	463000	Added Apportionment Category Indicator Code attribute domain values "A/B/E"; Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	465000	Added Reimbursable Flag Indicator attribute domain values "D/R"; Added Apportionment Category Indicator Code attribute domain values "A/B/E"; Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	469000	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	470000	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	472000	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	480100	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	480200	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
IV	483100	Added Fed/NonFed attribute domain value F, Added Trading Partner attribute domain value "###" ;Added Trading Partner Main attribute domain value "####"; Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	483200	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	487100	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	487200	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	488100	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	488200	Added Credit Cohort Year attribute domain value "2014"; Revised Year of Budget Authority Indicator from "BAL" to "BAL/NEW"	T/L S2 12-03	2014	ATT TBL
IV	490100	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	490200	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	490800	Revised Fund Type Code attribute domain value from "EG/EM/EP/ER" to "EG/ER"; Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	493100	Added Fed/NonFed attribute domain value F, Added Trading Partner attribute domain value "###" ; Added Trading Partner Main attribute domain value "####"; Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	497100	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	497200	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	498100	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	498200	Added Credit Cohort Year attribute domain value "2014"; Revised Year of Budget Authority Indicator from "BAL" to "BAL/NEW"	T/L S2 12-03	2014	ATT TBL
IV	498200	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	498200	Revised Year of Budget Authority Indicator from "BAL" to "BAL/NEW"	T/L S2 12-03	2014	ATT TBL
IV	510000	Revised Exchange Nonexchange Code attribute domain values from "E/X" to "X"	T/L S2 12-03	2014	ATT TBL
IV	510900	Revised Exchange Nonexchange Code attribute domain values from "E/X" to "X"	T/L S2 12-03	2014	ATT TBL
IV	520000	Revised Exchange Nonexchange Code attribute domain values from "E/X" to "X"	T/L S2 12-03	2014	ATT TBL
IV	520900	Revised Exchange Nonexchange Code attribute domain values from "E/X" to "X"	T/L S2 12-03	2014	ATT TBL
IV	531000	Revised Exchange Nonexchange Code attribute domain values from "E/T/X" to "T/X"	T/L S2 12-03	2014	ATT TBL
IV	531100	Revised Exchange Nonexchange Code attribute domain values from "E/T/X" to "T/X"	T/L S2 12-03	2014	ATT TBL
IV	531200	Revised Exchange Nonexchange Code attribute domain values from "E/T/X" to "T/X"	T/L S2 12-03	2014	ATT TBL
IV	531300	Revised Exchange Nonexchange Code attribute domain values from "E/X" to "X"	T/L S2 12-03	2014	ATT TBL
IV	531700	Revised Exchange Nonexchange Code attribute domain values from "E/T/X" to "T/X"	T/L S2 12-03	2014	ATT TBL
IV	531800	Revised Exchange Nonexchange Code attribute domain values from "E/T/X" to "T/X"	T/L S2 12-03	2014	ATT TBL
IV	531900	Revised Exchange Nonexchange Code attribute domain values from "E/T/X" to "T/X"	T/L S2 12-03	2014	ATT TBL
IV	532000	Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N"	T/L S2 12-03	2014	ATT TBL

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IV	532400	Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	532500	Revised Exchange Nonexchange Code attribute domain values from "E/T/X" to "T/X"	T/L S2 12-03	2014	ATT TBL
IV	532900	Revised Exchange Nonexchange Code attribute domain values from "E/X" to "X"	T/L S2 12-03	2014	ATT TBL
IV	540000	Revised Exchange Nonexchange Code attribute domain values from "E/T/X" to "T/X"	T/L S2 12-03	2014	ATT TBL
IV	540500	Added	T/L S2 12-03	2014	ATT TBL
IV	540600	Added	T/L S2 12-03	2014	ATT TBL
IV	540900	Revised Exchange Nonexchange Code attribute domain values from "E/T/X" to "T/X"	T/L S2 12-03	2014	ATT TBL
IV	550000	Revised Exchange Nonexchange Code attribute domain values from "E/X" to "X"	T/L S2 12-03	2014	ATT TBL
IV	550900	Revised Exchange Nonexchange Code attribute domain values from "E/X" to "X"	T/L S2 12-03	2014	ATT TBL
IV	570000	Added Federal Non-Federal Code attribute domain value "G"	T/L S2 12-03	2014	ATT TBL
IV	570500	Added Trading Partner Agency Identifier attribute domain value "###"; Added Trading Partner Main Account Code attribute domain value "####"; Added Federal Non-Federal Code attribute domain value "G"	T/L S2 12-03	2014	ATT TBL
IV	570800	Added Trading Partner Agency Identifier attribute domain value "###"; Added Trading Partner Main Account Code attribute domain value "####"; Added Federal Non-Federal Code attribute domain value "G"	T/L S2 12-03	2014	ATT TBL
IV	570900	Added Federal Non-Federal Code attribute domain value "G"	T/L S2 12-03	2014	ATT TBL
IV	571000	Added	T/L S2 12-03	2014	ATT TBL
IV	571200	Added	T/L S2 12-03	2014	ATT TBL
IV	579000	Revised Federal Non-Federal Code attribute domain value from "F/G" to "G"	T/L S2 12-03	2014	ATT TBL
IV	579100	Revised Federal Non-Federal Code attribute domain value from "F/G" to "G"	T/L S2 12-03	2014	ATT TBL
IV	579200	Revised Federal Non-Federal Code attribute domain value from "F/G" to "F"	T/L S2 12-03	2014	ATT TBL
IV	580000	Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	580100	Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	580200	Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	580300	Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	580400	Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	580500	Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	580600	Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	582000	Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	582100	Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	582200	Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	582300	Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	582400	Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	582500	Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	582600	Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N"	T/L S2 12-03	2014	ATT TBL

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IV	583000	Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	583100	Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	583200	Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	583300	Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	583400	Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	583500	Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	583600	Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	589000	Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	589100	Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	589200	Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	589300	Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	589400	Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	589500	Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	589600	Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	590000	Revised Exchange Nonexchange Code attribute domain values from "E/T/X" to "T/X"	T/L S2 12-03	2014	ATT TBL
IV	590900	Revised Exchange Nonexchange Code attribute domain values from "E/T/X" to "T/X"	T/L S2 12-03	2014	ATT TBL
IV	591900	Added	T/L S2 12-03	2014	ATT TBL
IV	592300	Revised Exchange Nonexchange Code attribute domain values from "T/X" to "T"	T/L S2 12-03	2014	ATT TBL
IV	599000	Revised Exchange Nonexchange Code attribute domain values from "E/T/X" to "T/X"; Revised Federal Nonfederal Code attribute domain value from "F/N/G" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	599100	Revised Exchange Nonexchange Code attribute domain values from "E/T/X" to "T/X"; Revised Federal Nonfederal Code attribute domain value from "F/N/G" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	599300	Revised Federal Non-Federal Code attribute domain value from "F/G" to "G"	T/L S2 12-03	2014	ATT TBL
IV	599400	Revised Federal Non-Federal Code attribute domain value from "F/G" to "G"	T/L S2 12-03	2014	ATT TBL
IV	619000	Revised Federal Non-Federal Code attribute domain value from "F/N" to "F/G/N"	T/L S2 12-03	2014	ATT TBL
IV	633800	Added	T/L S2 12-03	2014	ATT TBL
IV	640000	Revised Federal Non-Federal Code attribute domain value from "F/N" to "F/G/N"	T/L S2 12-03	2014	ATT TBL
IV	711000	Revised Exchange Nonexchange Code attribute domain values from "E/T/X" to "T/X"	T/L S2 12-03	2014	ATT TBL
IV	711100	Revised Exchange Nonexchange Code attribute domain values from "E/T/X" to "T/X"	T/L S2 12-03	2014	ATT TBL
IV	711200	Revised Exchange Nonexchange Code attribute domain values from "E/T/X" to "T/X"	T/L S2 12-03	2014	ATT TBL
IV	718000	Revised Exchange Nonexchange Code attribute domain values from "E/T/X" to "T/X"	T/L S2 12-03	2014	ATT TBL
IV	718100	Added	T/L S2 12-03	2014	ATT TBL
IV	719000	Revised Exchange Nonexchange Code attribute domain values from "E/T/X" to "T/X"	T/L S2 12-03	2014	ATT TBL
IV	719100	Added	T/L S2 12-03	2014	ATT TBL

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IV	721000	Revised Exchange Nonexchange Code attribute domain values from "E/T/X" to "T/X"	T/L S2 12-03	2014	ATT TBL
IV	728000	Revised Exchange Nonexchange Code attribute domain values from "E/T/X" to "T/X"	T/L S2 12-03	2014	ATT TBL
IV	728100	Added	T/L S2 12-03	2014	ATT TBL
IV	729000	Revised Exchange Nonexchange Code attribute domain values from "E/T/X" to "T/X"	T/L S2 12-03	2014	ATT TBL
IV	729100	Added	T/L S2 12-03	2014	ATT TBL
IV	740000	Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	740100	Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	740500	Revised Federal Non-Federal Code attribute domain value from "F/N" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	750000	Revised Exchange Nonexchange Code attribute domain values from "E/T/X" to "T/X"; Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	771000	Added	T/L S2 12-03	2014	ATT TBL
V	***USSGL Crosswalks to Standard External Reports:***				
	SF 133: Report on Budget Execution and Budgetary Resources:				
	Column				
V	Debit Credit Indicator	Revised order of column; Revised order of domain values	T/L S2 12-03	2014	SF133
V	Begin End Indicator	Revised order of column	T/L S2 12-03	2014	SF133
V	Authority Type Code	Revised order of column	T/L S2 12-03	2014	SF133
V	Reimbursable Flag Indicator	Revised order of column	T/L S2 12-03	2014	SF133
V	TAS Status Code	Revised order of domain values	T/L S2 12-03	2014	SF133
	Line				
V	Title line	Added "Memorandum (Non-Add) Entries:" line between lines 3090 and 3100	T/L S2 12-03	2014	SF 133
V	All applicable lines	Added Apportionment Category Code to USSGL accounts 406000, 407000, 421000, 431000, 463000, and 465000	T/L S2 12-03	2014	SF 133
V	All applicable lines	Added BEA Category Indicator Code to USSGL accounts 406000, 407000, 421000, 431000, 442000, 443000, 445000, 451000, 459000, 461000, 462000, 463000, 465000, 469000, 470000, and 472000; Deleted attribute for USSGL accounts 419900 and 429500	T/L S2 12-03	2014	SF 133

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
V	All applicable lines	Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL accounts 411300, 411400, 411500, 411700, 411800, 411900, 412100, 412200, 412300, 412400, 412500, 412600, 412700, 412800, 412900, 415000, 415800, 416600, 416700, 416800, 417000, 417100, 417200, 417300, 417500, 417600, 419000, 419100, 419200, 419300, 419900, 421200, 429000, 429500, 432000, 435000, 435100, 435500, 435600, 435700, 437000, 438200, 438400, 438700, 438800, 439000, 439100, 439200, 439300, 439400, 439600, 439700, 439800, 439900, 490800	T/L S2 12-03	2014	SF 133
V	1000	Added Fed/NonFed attribute domain value "F" for USSGL accounts 413700, 415300 and 416600; Revised Fund Type attribute domain value from EG/ES/ET to EG/EP/ER/ES/ET for USSGL account 438400; Revised Financing Account Code attribute domain values "N" to "D/G/N" for USSGL account 414900; Added Authority Type Code attribute domain value "S" to USSGL account 439800	T/L S2 12-03	2014	SF 133
V	1010	Added USSGL account 419700; Deleted USSGL account 419100	T/L S2 12-03	2014	SF 133
V	1010	Added Fed/NonFed attribute domain value "F" for USSGL accounts 417600, 419000, and 419900	T/L S2 12-03	2014	SF133
V	1011	Added USSGL account 419600; Deleted USSGL account 419200	T/L S2 12-03	2014	SF 133
V	1011	Added Fed/NonFed attribute domain value "F" for USSGL accounts 417600 and 419000	T/L S2 12-03	2014	SF133
V	1012	Added USSGL accounts 419100 and 419200 with SF133 GTAS TAS Status attribute domain value "E"; Added Fed/NonFed attribute domain value "F" for USSGL account 419900	T/L S2 12-03	2014	SF133
V	1013	Added Fed/NonFed attribute domain value "F" for USSGL account 415300	T/L S2 12-03	2014	SF133
V	1020	Added USSGL accounts 411300, 411600, 419600, and 419700	T/L S2 12-03	2014	SF 133
V	1020	Added Fed/NonFed attribute domain value "F" for USSGL accounts 413700, 415300, 416600, 416700, 416800, 417000, 417300, 417500, 417600, 419000, 419300, 419900, 423200, 423400, 483100, and 493100; Revised Fund Type attribute domain value from "ES/ET" to " to "EG/EP/ER/ES/ET" for USSGL account 438400; Added Authority Type Code attribute domain value "S" to USSGL account 439800	T/L S2 12-03	2014	SF 133
V	1020	Deleted duplicate lines for USSGL accounts 4123, 4124, 4128, 4351, 4383, 4384, 4387, 4392, 4397, and 4399	T/L S2 12-03	2014	SF 133
V	1029	Revised Fund Type attribute domain value from EM/ER/ES/ET to EG/EM/ER/ES/ET/TR for USSGL account 435000 with SF133 TAFS Status "U"	T/L S2 12-03	2014	SF 133

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
V	1100	Added USSGL account 411600; Revised GTAS Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/ER" to "EC/EG/EM/EP/ER/ES/ET" for USSGL account 411900	T/L S2 12-03	2014	SF 133
V	1101	Added USSGL account 411300	T/L S2 12-03	2014	SF 133
V	1103	Revised GTAS Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/ES/ET" for USSGL account 411900	T/L S2 12-03	2014	SF 133
V	1104	Revised GTAS Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/ES/ET" for USSGL account 411900	T/L S2 12-03	2014	SF 133
V	1120	Added Fed/NonFed attribute domain value "F" for USSGL accounts 416600, 416700, 416800, 417000, 417300, 417500, and 419300	T/L S2 12-03	2014	SF133
V	1121	Added Fed/NonFed attribute domain value "F" for USSGL accounts 416600, 416700, 416800, 417000, 417300, 417500, and 419300	T/L S2 12-03	2014	SF133
V	1134	Added USSGL account 4397 for Fund Type attribute domain value "EG"	T/L S2 12-03	2014	SF133
V	1151	Added Authority Type Code attribute domain value "P/R" to USSGL account 418300	T/L S2 12-03	2014	SF133
V	1171	Added USSGL account 411300	T/L S2 12-03	2014	SF 133
V	1200	Added USSGL account 411600	T/L S2 12-03	2014	SF 133
V	1201	Added USSGL account 411300	T/L S2 12-03	2014	SF 133
V	1220	Added Fed/NonFed attribute domain value "F" for USSGL accounts 416600, 416700, 416800, 417000, 417300, 417500, and 419300	T/L S2 12-03	2014	SF133
V	1221	Added Fed/NonFed attribute domain value "F" for USSGL accounts 416600, 416700, 416800, 417000, 417300, 417500, and 419300	T/L S2 12-03	2014	SF133
V	1251	Added Authority Type Code attribute domain value "P/R" to USSGL account 418300	T/L S2 12-03	2014	SF133
V	1260	Added calculation line	T/L S2 12-03	2014	SF 133
V	1271	Added USSGL account 411300	T/L S2 12-03	2014	SF 133
V	1421	Added USSGL account 414600; Revised Authority Type Code from "B" to blank for USSGL account 414200	T/L S2 12-03	2014	SF 133
V	1430	Added USSGL account 404700	T/L S2 12-03	2014	SF 133
V	1510	Added Fed/NonFed attribute domain value "F" for USSGL account 413700	T/L S2 12-03	2014	SF133
V	1511	Added Fed/NonFed attribute domain value "F" for USSGL account 413700	T/L S2 12-03	2014	SF133
V	1522	Revised Fund Type Code attribute domain value from "ET" to "EG/ES/ET" for USSGL account 439700	T/L S2 12-03	2014	SF133

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V	1610	Added Fed/NonFed attribute domain value "F" for USSGL accounts 413700 and 415300	T/L S2 12-03	2014	SF133
V	1611	Added Fed/NonFed attribute domain value "F" for USSGL accounts 413700 and 415300	T/L S2 12-03	2014	SF133
V	1710	Added Fed/NonFed attribute domain value "F" for USSGL accounts 417000 and 417500	T/L S2 12-03	2014	SF133
V	1711	Added Fed/NonFed attribute domain value "F" for USSGL accounts 417000, 417300, 417500, and 419300	T/L S2 12-03	2014	SF133
V	1721	Deleted	T/L S2 12-03	2014	SF133
V	1810	Added Fed/NonFed attribute domain value "F" for USSGL accounts 417000, 417300, 417500, and 419300	T/L S2 12-03	2014	SF133
V	1811	Added Fed/NonFed attribute domain value "F" for USSGL accounts 417000 and 417500	T/L S2 12-03	2014	SF133
V	1821	Deleted	T/L S2 12-03	2014	SF133
V	1824	Added Authority Type Code attribute domain value "S" to USSGL account 439800	T/L S2 12-03	2014	SF133
V	1841	Added USSGL account 418300	T/L S2 12-03	2014	SF133
V	2001	Added USSGL accounts 480200, 488200, 490200, and 498200 with Financing Account Code attribute domain value "D/G;" Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL accounts 480200, 488200, 490200, and 498200	T/L S2 12-03	2014	SF133
V	2002	Added USSGL accounts 480200, 488200, 490200, and 498200 with Financing Account Code attribute domain value "D/G;" Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL accounts 480200, 488200, 490200, and 498200	T/L S2 12-03	2014	SF133
V	2003	Added USSGL accounts 480200, 488200, 490200, and 498200 with Financing Account Code attribute domain value "D/G;" Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL accounts 480200, 488200, 490200, and 498200	T/L S2 12-03	2014	SF133
V	2101	Added USSGL accounts 480200, 488200, 490200, and 498200 with Financing Account Code attribute domain value "D/G;" Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL accounts 480200, 488200, 490200, and 498200	T/L S2 12-03	2014	SF133
V	2102	Added USSGL accounts 480200, 488200, 490200, and 498200 with Financing Account Code attribute domain value "D/G;" Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL accounts 480200, 488200, 490200, and 498200	T/L S2 12-03	2014	SF133

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
V	2103	Added USSGL accounts 480200, 488200, 490200, and 498200 with Financing Account Code attribute domain value "D/G;" Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL accounts 480200, 488200, 490200, and 498200	T/L S2 12-03	2014	SF133
V	2501	Added USSGL accounts 406000, 407000, 421000, 431000, 442000, 443000, 445000, 451000, 459000, 461000, 463000, 465000, 470000, 480100, 480200, 488100, 488200, 490100, 490200, 490800, 498100, and 498200	T/L S2 12-03	2014	SF133
V	2502	Added USSGL accounts 406000, 407000, 421000, 431000, 462000, 463000, 465000, 469000, 472000, 480100, 480200, 488100, 488200, 490100, 490200, 490800, 498100, and 498200	T/L S2 12-03	2014	SF133
V	2503	Added	T/L S2 12-03	2014	SF133
V	2504	Added	T/L S2 12-03	2014	SF133
V	3001	Added Fed/NonFed attribute domain value "F" for USSGL accounts 483100 and 493100	T/L S2 12-03	2014	SF133
V	3010	Added USSGL accounts 480200, 488200, 490200, and 498200 with Financing Account Code attribute domain value "D/G;" Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL accounts 480200, 488200, 490200, and 498200	T/L S2 12-03	2014	SF133
V	3011	Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL accounts 480100, 480200, 488100, 488200, 490100, 490200, 498100, and 498200	T/L S2 12-03	2014	SF133
V	3020	Added USSGL accounts 480200, 488200 and 490200 with Financing Account Code attribute domain value "D/G;" Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL accounts 480200, 488200 and 490200	T/L S2 12-03	2014	SF133
V	3030	Added Fed/NonFed attribute domain value "F" for USSGL account 483100 and 493100	T/L S2 12-03	2014	SF133
V	3031	Added Fed/NonFed attribute domain value "F" for USSGL accounts 483100 and 493100	T/L S2 12-03	2014	SF133
V	3050	Added Fed/NonFed attribute domain value "F" for USSGL accounts 483100 and 493100	T/L S2 12-03	2014	SF133
V	3061	Added Fed/NonFed attribute domain value "F" for USSGL accounts 419900, 423200, and 423400	T/L S2 12-03	2014	SF133
V	3080	Added Fed/NonFed attribute domain value "F" for USSGL accounts 419900, 423200, and 423400	T/L S2 12-03	2014	SF133

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
V	3081	Added Fed/NonFed attribute domain value "F" for USSGL accounts 419900, 423200, and 423400	T/L S2 12-03	2014	SF133
V	3090	Added Fed/NonFed attribute domain value "F" for USSGL accounts 419900, 423200, and 423400	T/L S2 12-03	2014	SF133
V	3100	Revised line title; revised calculation	T/L S2 12-03	2014	SF 133
V	3200	Revised line title and calculation	T/L S2 12-03	2014	SF 133
V	4020	Revised line title	T/L S2 12-03	2014	SF 133
V	4032	Deleted	T/L S2 12-03	2014	SF133
V	4053	Added USSGL accounts 406000, 407000, 421000, and 421500	T/L S2 12-03	2014	SF133
V	4110	Revised line title	T/L S2 12-03	2014	SF 133
V	4110	Added USSGL accounts 480200, 488200, 490200, and 498200 with Financing Account Indicator attribute domain value "D/G;" Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL accounts 480200, 488200, 490200, and 498200	T/L S2 12-03	2014	SF 133
V	4143	Added USSGL accounts 406000, 407000, 421000, and 421500	T/L S2 12-03	2014	SF 133
	Footnote				
V	None				
	Program and Financing (P&F) Schedule:				
	Column				
V	Debit/Credit Indicator	Revised order of domain values	T/L S2 12-03	2014	P&F
V	TAS Status Code	Revised order of domain values	T/L S2 12-03	2014	P&F
	Line				
V	All applicable lines	Added Apportionment Category Code to USSGL accounts 406000, 407000, 421000, 431000, 463000, and 465000	T/L S2 12-03	2014	P&F
V	All applicable lines	Added BEA Category Indicator Code to USSGL accounts 406000, 407000, 421000, 431000, 442000, 443000, 445000, 451000, 459000, 461000, 462000, 463000, 465000, 469000, 470000, and 472000; Deleted attribute for USSGL accounts 419900 and 429500	T/L S2 12-03	2014	P&F

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
V	All applicable lines	Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL accounts 411300, 411400, 411500, 411700, 411800, 411900, 412100, 412200, 412300, 412400, 412500, 412600, 412700, 412800, 412900, 415000, 415800, 416600, 416700, 416800, 417000, 417100, 417200, 417300, 417500, 417600, 419000, 419100, 419200, 419300, 419900, 421200, 429000, 429500, 432000, 435000, 435100, 435500, 435600, 435700, 437000, 438200, 438400, 438700, 438800, 439000, 439100, 439200, 439300, 439400, 439600, 439700, 439800, 439900, 490800	T/L S2 12-03	2014	P&F
V	0900	Added USSGL accounts 480200, 488200, 490200, and 498200 with Financing Account Indicator attribute domain value "D/G;" Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL accounts 480200, 488200, 490200, 490800 and 498200	T/L S2 12-03	2014	P&F
V	1000	Added Authority Type Code attribute domain value "S" to USSGL account 439800; Added Fed/NonFed attribute domain value "F" for USSGL accounts 413700, 415300, and 416600	T/L S2 12-03	2014	P&F
V	1001	Added	T/L S2 12-03	2014	P&F
V	1010	Added Fed/NonFed attribute domain value "F" for USSGL accounts 417600 and 419000	T/L S2 12-03	2014	P&F
V	1011	Added Fed/NonFed attribute domain value "F" for USSGL accounts 417600 and 419000	T/L S2 12-03	2014	P&F
V	1012	Added Fed/NonFed attribute domain value "F" for USSGL account 419900	T/L S2 12-03	2014	P&F
V	1013	Added Fed/NonFed attribute domain value "F" for USSGL account 415300	T/L S2 12-03	2014	P&F
V	1020	Added USSGL accounts 411300 and 411600; Added Authority Type Code attribute domain value "S" to USSGL account 439800	T/L S2 12-03	2014	P&F
V	1020	Added Fed/NonFed attribute domain value "F" for USSGL accounts 413700, 415300, 416600, 416700, 416800, 417000, 417300, 417500, 417600, 419000, 419300, 419900, 423200, 423400, 483100, and 493100; Revised Fund Type attribute domain value from ES/ET to EG/EP/ER/ES/ET for USSGL account 438400	T/L S2 12-03	2014	P&F
V	1020	Deleted duplicate lines for USSGL accounts 4123, 4124, 4128, 4351, 4383, 4384, 4387, 4392, 4397, and 4399	T/L S2 12-03	2014	P&F
V	1029	Revised Fund Type attribute domain value from EM/ER/ES/ET to EG/EM/ER/ES/ET/TR for USSGL account 435000	T/L S2 12-03	2014	P&F
V	1050	Revised calculation description	T/L S2 12-03	2014	P&F
V	1100	Added USSGL account 411600; Revised GTAS Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/ER" to "EC/EG/EM/EP/ER/ES/ET" for USSGL account 411900	T/L S2 12-03	2014	P&F

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
V	1101	Added USSGL account 411300	T/L S2 12-03	2014	P&F
V	1103	Revised line title; Revised GTAS Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/ES/ET" for USSGL account 411900	T/L S2 12-03	2014	P&F
V	1104	Added	T/L S2 12-03	2014	P&F
V	1120	Added Fed/NonFed attribute domain value "F" for USSGL accounts 416600, 416700, 416800, 417000, 417300, 417500, and 419300	T/L S2 12-03	2014	P&F
V	1121	Added Fed/NonFed attribute domain value "F" for USSGL accounts 416600, 416700, 416800, 417000, 417300, 417500, and 419300	T/L S2 12-03	2014	P&F
V	1134	Revised GTAS Fund Type Code attribute domain value from "ES/ET" to "EG/ES/ET" for USSGL account 439700	T/L S2 12-03	2014	P&F
V	1171	Added USSGL account 411300	T/L S2 12-03	2014	P&F
V	1200	Added USSGL account 411600	T/L S2 12-03	2014	P&F
V	1201	Added USSGL account 411300	T/L S2 12-03	2014	P&F
V	1220	Added Fed/NonFed attribute domain value "F" for USSGL accounts 416600, 416700, 416800, 417000, 417300, 417500, and 419300	T/L S2 12-03	2014	P&F
V	1221	Added Fed/NonFed attribute domain value "F" for USSGL accounts 416600, 416700, 416800, 417000, 417300, 417500, and 419300	T/L S2 12-03	2014	P&F
V	1271	Added USSGL account 411300	T/L S2 12-03	2014	P&F
V	1421	Added USSGL account 414600; Revised Authority Type Code from "B" to blank for USSGL account 414200	T/L S2 12-03	2014	P&F
V	1510	Added Fed/NonFed attribute domain value "F" for USSGL account 413700	T/L S2 12-03	2014	P&F
V	1511	Added Fed/NonFed attribute domain value "F" for USSGL account 413700	T/L S2 12-03	2014	P&F
V	1522	Revised Fund Type Code attribute domain value from "ET" to "EG/ES/ET" for USSGL account 439700	T/L S2 12-03	2014	P&F
V	1610	Added Fed/NonFed attribute domain value "F" for USSGL accounts 413700 and 415300	T/L S2 12-03	2014	P&F
V	1611	Added Fed/NonFed attribute domain value "F" for USSGL accounts 413700 and 415300	T/L S2 12-03	2014	P&F
V	1622	Revised Fund Type Code attribute domain value from "ET" to "EG/ES/ET" for USSGL account 439700	T/L S2 12-03	2014	P&F
V	1710	Added Fed/NonFed attribute domain value "F" for USSGL accounts 417000 and 417500	T/L S2 12-03	2014	P&F
V	1711	Added Fed/NonFed attribute domain value "F" for USSGL accounts 417000, 417300, and 417500	T/L S2 12-03	2014	P&F
V	1721	Deleted	T/L S2 12-03	2014	P&F

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
V	1725	Added Authority Type Code attribute domain value "S" to USSGL account 439800	T/L S2 12-03	2014	P&F
V	1810	Added Fed/NonFed attribute domain value "F" for USSGL accounts 417000, 417300, and 417500	T/L S2 12-03	2014	P&F
V	1811	Added Fed/NonFed attribute domain value "F" for USSGL accounts 417000 and 417500	T/L S2 12-03	2014	P&F
V	1940	Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL accounts 442000, 443000, 445000, 451000, 461000, 462000, 463000, 470000, and 472000	T/L S2 12-03	2014	P&F
V	1941	Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL accounts 442000, 443000, 445000, 451000, 461000, 462000, 463000, 470000, and 472000	T/L S2 12-03	2014	P&F
V	1951	Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL accounts 442000, 443000, 445000, 451000, 461000, 462000, 463000, 470000, and 472000; Revised TAS Status Transitioning Code attribute domain value from "N/X" to "X" for USSGL accounts 442000, 443000, 445000, 451000, 461000, 462000, 463000, 470000, and 472000	T/L S2 12-03	2014	P&F
V	1952	Added Fed/NonFed attribute domain value "F" for USSGL accounts 413700 and 416600; Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL accounts 420100, 422100, 422200, 422500, 425100, 428700, 480100, and 490100; Revised TAS Transitioning Code attribute domain value from "K/N/X" to "K/N" for USSGL accounts 412600, 412700, 413600, 413700, 413900, 414900, 422500, 425100, 428700, 480100, and 490100	T/L S2 12-03	2014	P&F
V	1953	Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL account 465000; Revised TAS Status Transitioning Code attribute domain value from "K/N/X" to "K/N" for USSGL account 465000	T/L S2 12-03	2014	P&F
V	1954	Revised TAS Status Transitioning Code attribute domain value from "K/N/X" to "K" for USSGL accounts 435000, 435500, 435600, and 435700	T/L S2 12-03	2014	P&F
V	3001	Added Fed/NonFed attribute domain value "F" for USSGL accounts 483100 and 493100	T/L S2 12-03	2014	P&F
V	3010	Added USSGL accounts 480200, 488200, 490200, and 498200 with Financing Account Code attribute domain value "D/G and Fund Type attribute domain value "EP";" Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL accounts 480200, 488200, 490200, and 498200	T/L S2 12-03	2014	P&F
V	3011	Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL accounts 480100, 480200, 488100, 488200, 490100, 490200, 498100, and 498200	T/L S2 12-03	2014	P&F

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
V	3020	Added USSGL accounts 480200, 488200 and 490200 with Financing Account Code attribute domain value "D/G and Fund Type attribute domain value "EP";" Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL accounts 480200, 488200 and 490200	T/L S2 12-03	2014	P&F
V	3030	Added Fed/NonFed attribute domain value "F" for USSGL accounts 483100 and 493100	T/L S2 12-03	2014	P&F
V	3031	Added Fed/NonFed attribute domain value "F" for USSGL accounts 483100 and 493100	T/L S2 12-03	2014	P&F
V	3050	Added Fed/NonFed attribute domain value "F" for USSGL accounts 483100 and 493100	T/L S2 12-03	2014	P&F
V	3061	Added Fed/NonFed attribute domain value "F" for USSGL accounts 419900, 423200, and 423400	T/L S2 12-03	2014	P&F
V	3080	Added Fed/NonFed attribute domain value "F" for USSGL accounts 419900, 423200, and 423400	T/L S2 12-03	2014	P&F
V	3081	Added Fed/NonFed attribute domain value "F" for USSGL accounts 419900, 423200, and 423400	T/L S2 12-03	2014	P&F
V	3090	Added Fed/NonFed attribute domain value "F" for USSGL accounts 419900, 423200, and 423400	T/L S2 12-03	2014	P&F
V	3200	Revised calculation	T/L S2 12-03	2014	P&F
V	4020	Revised line title	T/L S2 12-03	2014	P&F
V	4032	Deleted	T/L S2 12-03	2014	P&F
V	4110	Revised line title	T/L S2 12-03	2014	P&F
V	4110	Added USSGL accounts 480200, 488200, 490200, and 498200 with Financing Account Indicator attribute domain value "D/G with Fund Type attribute domain value "EP"; Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL accounts 480200, 488200, 490200, and 498200	T/L S2 12-03	2014	P&F
V	4142	Added Additional Information "1" to USSGL account 422200; Revised Debit Indicator from "-" to "+" for USSGL account 422200 with Begin/End attribute domain value "E;" Revised Credit Indicator from "+" to "-" for USSGL account 422200 with Begin/End attribute domain value "E;" Revised Debit Indicator from "+" to "-" for USSGL account 422200 with Begin/End attribute domain value "B;" Revised Credit Indicator from "-" to "+" for USSGL account 422200 with Begin/End attribute domain value "B"	T/L S2 12-03	2014	P&F
V	5000	Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL accounts 161000, 162000 and 163000	T/L S2 12-03	2014	P&F

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
V	5001	Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL accounts 161000, 162000 and 163000	T/L S2 12-03	2014	P&F
V	5010	Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL accounts 161800 and 162000	T/L S2 12-03	2014	P&F
V	5011	Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL accounts 161800 and 162000	T/L S2 12-03	2014	P&F
V	5080	Added	T/L S2 12-03	2014	P&F
V	5081	Added	T/L S2 12-03	2014	P&F
V	5082	Added	T/L S2 12-03	2014	P&F
V	5090	Added Authority Type Code attribute domain value "S" to USSGL account 439800	T/L S2 12-03	2014	P&F
V	5091	Added Authority Type Code attribute domain value "S" to USSGL account 439800	T/L S2 12-03	2014	P&F
V	5090	Added USSGL accounts 415800, 438200, 438300, 438400, and 439800 with Begin/End attribute domain value "E"	T/L S2 12-03	2014	P&F
	Footnote				
V	None				
	FMS 2108: Yearend Closing Statement:				
	Column				
V	2	Revised Prior Year attribute domain values from "B/X" to blank for USSGL account 101000	T/L S2 12-03	2014	FMS 2108
V	2	Deleted USSGL account 163800	T/L S2 12-03	2014	FMS 2108
V	2	Deleted duplicate USSGL account 414900	T/L S2 12-03	2014	FMS 2108
V	2	Revised Business Line from “HOLDSDR” to “RESPOS” for USSGL account 119300	T/L S2 12-03	2014	FMS 2108
V	2	Revised Fed/NonFed attribute domain value from “E/F/N” to “E” for USSGL account 161800	T/L S2 12-03	2014	FMS 2108
V	2	Revised Business Line from “BORFRMPUB” to “BAP” for USSGL account 414900	T/L S2 12-03	2014	FMS 2108
V	2	Revised Business Line from “BORFRMUSTREAS” to “BAT” for USSGL account 414900	T/L S2 12-03	2014	FMS 2108
V	2	Revised Borrowing Source attribute domain value from “T” to “F/T” for USSGL account 414900	T/L S2 12-03	2014	FMS 2108
V	3	Revised Borrowing Source attribute domain value from “F/T” to “P” for USSGL account 414000	T/L S2 12-03	2014	FMS 2108

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
V	3	Revised Authority Type Code attribute domain value from “B/P/S” to “P/S” for USSGL account 414000	T/L S2 12-03	2014	FMS 2108
V	4	Added USSGL account 414500 with Borrowing Source attribute domain value "P"	T/L S2 12-03	2014	FMS 2108
V	5	Add Authority Type Code attribute domain value “B/P/S” for USSGL account 414000	T/L S2 12-03	2014	FMS 2108
V	5	Revised TAS Status Transitioning Code attribute domain values from "K/N/X" to "N" for USSGL account 413200	T/L S2 12-03	2014	FMS 2108
V	5	Revised Authority Type Code attribute domain value from “B/P/S” to “P/S” for USSGL account 414000	T/L S2 12-03	2014	FMS 2108
V	5	Revised Prior Year Adjustment attribute domain value from “X” to “B/X for USSGL account 439200	T/L S2 12-03	2014	FMS 2108
V	5	Deleted duplicate USSGL account 439200	T/L S2 12-03	2014	FMS 2108
V	6	Added USSGL accounts 120500,120900, 167000, 167100, 167200 and 167900;	T/L S2 12-03	2014	FMS 2108
V	7	Add Fed/NonFed attribute domain value “F” for USSGL account 413700, 415300, 416600, 416800, 419900, 423200, and 423400	T/L S2 12-03	2014	FMS 2108
V	9	Add Fed/NonFed attribute domain value “F” for USSGL account 483100	T/L S2 12-03	2014	FMS 2108
V	10	Add Fed/NonFed attribute domain value “F” for USSGL account 493100	T/L S2 12-03	2014	FMS 2108
V	11	Added Authority Type Code attribute domain value "S" for USSGL Account 439800; Deleted Authority Type Code attribute domain values "B, C, D, P, R and S" for USSGL account 439600	T/L S2 12-03	2014	FMS 2108
V	11	Revised TAS Status Transitioning Code attribute domain values from "K/N/X" to "N" for USSGL account 439400	T/L S2 12-03	2014	FMS 2108
	Footnote				
V	None				
	Balance Sheet:				
	Line				
V	1 -5, 7 - 14, 17 -19, and 21 - 27	Revised Reporting Type Code attribute domain value "E/F/U" to "E/U" for USSGL accounts listed on the line with the applicable attribute domain value	T/L S2 12-03	2014	BS
V	2	Deleted USSGL accounts 163800 and 163900	T/L S2 12-03	2014	BS
V	3	Added USSGL account 132100; Revised Fed/NonFed attribute domain value from "F" to "G" for USSGL account 132500	T/L S2 12-03	2014	BS
V	5	Revised Fed/NonFed attribute domain value from "F" to "G" for USSGL account 192100	T/L S2 12-03	2014	BS

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
V	7	Added USSGL accounts 120500, 120900, 134400, 138400	T/L S2 12-03	2014	BS
V	8	Added USSGL accounts 167000, 167100, 167200, 167900; Deleted USSGL accounts 166000 and 166100	T/L S2 12-03	2014	BS
V	14	Added USSGL account 199500	T/L S2 12-03	2014	BS
V	18	Added USSGL account 253400	T/L S2 12-03	2014	BS
V	19	Revised Fed/NonFed attribute domain value from "F" to "G" for USSGL accounts 241000, 294000, 298000, and 298500	T/L S2 12-03	2014	BS
V	21 - 27	Revised Reporting Type Code attribute domain value "F/U" to "E/U" for USSGL accounts listed on the line with the applicable attribute domain value	T/L S2 12-03	2014	BS
V	23	Added USSGL account 253400	T/L S2 12-03	2014	BS
V	27	Added USSGL account 219200 and 219300	T/L S2 12-03	2014	BS
V	30	Added Fed/NonFed attribute domain value "F" to USSGL accounts 310200 and 310300	T/L S2 12-03	2014	BS
V	31	Revised Fed/NonFed attribute domain value from "F/G" to "F" for USSGL accounts 310200 and 310300	T/L S2 12-03	2014	BS
V	32	Added USSGL account 591900, 633800, 718100, 719100, 728100 and 729100; Revised Fed NonFed attribute domain value from "F/N" to "G/N" for USSGL accounts 532000, 532400, 580000, 580100, 580200, 580300, 580400, 580500, 580600, 582000, 582100, 582200, 582400, 582500, 582600, 583000, 583100, 583200, 583300, 583400, 583500, 583600, 589000, 589100, 589200, 589300, 589400, 589500, 589600, 599000, 599100, 740000, 740100, 740500, and 750000; Revised Fed NonFed attribute domain value from "F" to "G" for USSGL accounts 579000, 579100, 599300, and 599400; Revised Fed NonFed attribute domain value from blank to "G" for USSGL accounts 570000, 570500, 570800 and, 570900; Revised Fed NonFed attribute domain value from "F/N" to "F/G/N" for USSGL accounts 619000, 640000, 719000, and 729000; Revised Fed NonFed attribute domain value from "F" to "F/G" for USSGL accounts 711200 and 721200	T/L S2 12-03	2014	BS

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
V	33	Added USSGL account 540500, 540600 and 591900; Revised Fed NonFed attribute domain value from "F/N" to "G/N" for USSGL accounts 532000, 532400, 580000, 580100, 580200, 580300, 580400, 580500, 580600, 582000, 582100, 582200, 582400, 582500, 582600, 583000, 583100, 583200, 583300, 583400, 583500, 583600, 589000, 589100, 589200, 589300, 589400, 589500, 589600, 599000, 599100, 740000, 740100, 740500, and 750000; Revised Fed NonFed attribute domain value from "F" to "G" for USSGL accounts 579000, 579100, 599300, and 599400; Revised Fed NonFed attribute domain value from blank to "G" for USSGL accounts 570000, 570500, 570800, and 570900; Revised Fed NonFed attribute domain value from "F/N" to "F/G/N" for USSGL accounts 619000, 640000, 719000, and 729000; Revised Fed NonFed attribute domain value from "F" to "F/G" for USSGL accounts 711200, and 721200	T/L S2 12-03	2014	BS
	Footnote				
V	None				
	Statement of Net Cost:				
	Line				
V	1	Added USSGL accounts 633800, 728100, and 729100; Added Fed/NonFed attribute domain value "G" to USSGL accounts 619000, 640000, 721200, 729000, and 750000	T/L S2 12-03	2014	SNC
V	2	Added USSGL accounts 540500, 540600, 718100 and 719100; Added Fed/NonFed attribute domain value "G" to USSGL account 711200	T/L S2 12-03	2014	SNC
V	6	Added Fed/NonFed attribute domain value "G" to USSGL accounts 640000, 721200, 729000, and 750000	T/L S2 12-03	2014	SNC
V	7	Added Fed/NonFed attribute domain value "G" to USSGL accounts 590000, 590900, 711200, and 719000	T/L S2 12-03	2014	SNC
	Footnote				
V	None				
	Statement of Changes in Net Position:				
	Line				
V	4	Added USSGL account 591900	T/L S2 12-03	2014	CNP
	Footnote				

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
V	None				
	Statement of Budgetary Resources:				
	Column				
V	Debit Credit Indicator	Revised order of domain values	T/L S2 12-03	2014	SF133
V	TAS Status Code	Revised order of domain values	T/L S2 12-03	2014	SF133
	Line				
V	1000	Revised line title	T/L S2 12-03	2014	SBR
V	1000	Added Authority Type Code attribute domain values "B/P" for USSGL account 412600; Added Fed/NonFed attribute domain value "F" for USSGL account 413700, 415300, and 416600; Added Fed/NonFed attribute domain values "E/F/N" for USSGL account 422200; Added Auth Type Code attribute domain values "D/P/S" for USSGL account 438400; Added Auth Type Code attribute domain values "C/P" for USSGL account 439700; Added Authority Type Code attribute domain value "S" to USSGL account 439800	T/L S2 12-03	2014	SBR
V	1000	Revised Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EG" for USSGL account 412200; Revised Fund Type attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "ES/ET" for USSGL account 412600; Revised Fund Type attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "EG/ES/ET" for USSGL account 412700; Revised Fund Type attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "ET" for USSGL account 413600; Revised Fund Type code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EG/EP/ER/ES/ET" for USSGL account 414900; Revised Fund Type code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EG/ES/ET" for USSGL account 417100	T/L S2 12-03	2014	SBR

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
V	1000	Revised Fund Type attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "ET" for USSGL account 413700; Revised Fund Type attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "ET" for USSGL account 413900; Revised Fund Type attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "EP/ES/ET" for USSGL account 416600; Revised Fund Type attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "EP/ES/ET" for USSGL account 417200; Revised Fund Type Code attribute domain value from "EG/ES/ET" to EG/EP/ER/ES/ET" for USSGL account 438400; Revised Fund Type attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "EG/EP/ER" for USSGL account 439800; Revised Fund Type Code attribute domain values from "EG/EM/EP/ER" to "EG/ER" for USSGL account 490800	T/L S2 12-03	2014	SBR
V	1020	Deleted duplicate lines for USSGL accounts 412300, 412800, 438300 and 438400; Revised Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EP/ES/ET" for USSGL account 416600;	T/L S2 12-03	2014	SBR
V	1020	Revised line title	T/L S2 12-03	2013	SBR
V	1020	Added USSGL accounts 411300, 411600, 419600 and 419700	T/L S2 12-03	2014	SBR
V	1020	Added Authority Type Code attribute domain values "D/E/F/P" for USSGL account 411900; Added Authority Type Code attribute domain value "B/P" for USSGL account 412900; Added Authority Type Code attribute domain value "S" for USSGL account 415100 and 439800; Added Authority Type Code attribute domain values "P/S" for USSGL account 419300; Added Authority Type Code attribute domain value "D" for USSGL account 438300; Added Authority Type Code attribute domain values "B/C/D/P/R/S" for USSGL account 439200 and 439300; Added Authority Type Code attribute domain value "D/S" for USSGL account 438400; Revised Authority Type Code domain value from "P" to "C/P" for USSGL account 439700; Revised Authority Type Code attribute domain value from "S" to "P/S" for USSGL account 412300	T/L S2 12-03	2014	SBR
V	1020	Added Fed/NonFed attribute domain value "F" for USSGL accounts 413700, 415300, 416600, 416700, 416800, 417000, 417300, 417500, 417600, 419000, 419300, 419900, 423200, 423400, 483100, and 493100; Added Fed/NonFed attribute domain values "E/F/N" for USSGL accounts 421200, 422200, 425200, and 425300; Added Fed/NonFed attribute domain values "E/F" for USSGL accounts 422100, 423000, 423300, and 425100	T/L S2 12-03	2014	SBR

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
V	1020	Added Fund Type attribute domain value "ES" and Authority Type Code attribute domain value "B" for USSGL account 412800; Revised Fund Type attribute domain value from "EC/EM/EP/ER/ES/ET" to "EG/ET" for USSGL account 412300 with Authority Type Code of "P/S"; Revised Fund Type attribute domain value from "EG/ET" to "ES/ET" for USSGL account 412400; Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "ER" for USSGL account 413200; Revised Fund Type domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "ET" for USSGL account 413600 and 413700; Revised Fund Type attribute domain value from "EC/EM/ES/ET/TR" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL account 438300 with Authority Type attribute domain value "D/P/S"; Revised Fund Type attribute domain value "ES/ET" to "EG/EP/ER/ES/ET" for USSGL account 438400 with Authority Type attribute domain value "D/P/S"; Revised Fund Type Code attribute domain value from "EG/EM/EP/ER" to "EG/ER" for USSGL account 490800	T/L S2 12-03	2014	SBR
V	1020	Revised Fund Type Code attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/ES/ET" for USSGL account 411900	T/L S2 12-03	2014	SBR
V	1020.5	Added calculation line	T/L S2 12-03	2014	SBR
V	1043	Revised line title	T/L S2 12-03	2014	SBR
V	1043	Added USSGL accounts 419600 and 419700; Added Begin/End attribute domain value "E" for USSGL account 414700	T/L S2 12-03	2014	SBR
V	1043	Added USSGL account 415300; Added Federal Non-Federal Code attribute domain value "F" for USSGL account 417600, 419000, 419900, and 431000; Revised Fund Type Code attribute domain value from "EM/ER/ES/ET" to EG/EM/ER/ES/ET/TR" for USSGL account 435000 with TAS Status Code "U"; Revised Fund Type Code attribute domain value from "ER/ES/ET" to "EG/EM/ER/ES/ET/TR" for USSGL account 435000 with TAS Status Code "U"	T/L S2 12-03	2014	SBR
V	1051	Added calculation line	T/L S2 12-03	2014	SBR
V	1290	Added USSGL accounts 411300 and 411600	T/L S2 12-03	2014	SBR

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
V	1290	Added USSGL account 439700 with Begin/End attribute domain value "E" with TAS Status attribute domain value "U/E"; Added USSGL account 439700 with Begin/End attribute domain value "B" with TAS Status attribute domain value "U/E"; Revised Fund Type Code attribute domain value from "EG/ES/ET" to "ES/ET" for USSGL account 439700 with Begin/End attribute domain value "E" and TAS Status attribute domain value "U"; Revised Fund Type Code attribute domain value from "EG/ES/ET" to "ES/ET" for USSGL account 439700 with Begin/End attribute domain value "B" and TAS Status attribute domain value "U"	T/L S2 12-03	2014	SBR
V	1290	Added USSGL account 438400 with Begin/End attribute domain value "B" with Authority Type Code attribute domain value "P"; Added USSGL account 438400 with Begin/End attribute domain value "E" with Authority Type Code attribute domain value "D"; Revised Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "ET" for USSGL account 413600; Revised Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EP/ES/ET" for USSGL account 416600; Revised Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "ES/ET" for USSGL accounts 438200, 438700 and 438800; Revised Fund Type Code attribute domain value from ""ES/ET" to "ET" for USSGL 438400 with Authority Type Code attribute domain value "P"; Revised Fund Type Code attribute domain value from ""EG/ES/ET" to "EG/ET" for USSGL 438400 with Authority Type Code attribute domain value "D"	T/L S2 12-03	2014	SBR
V	1290	Deleted duplicate lines for USSGL accounts 404700, 411100, 411200, 411400, 411500, 411700, 411800, 411900, 412000, 412100, 412200, 412300, 412400, 412500, 412600, 412700, 412800, 412900, 413000, 413500, 413600, 413800, 414000, 414600, 415000, 415400, 415700, 416000, 146500, 416600, 416700, 416800, 417000, 417100, 417200, 417300, 417500, 418300, 419300, 437000, 438200, 438700, 438800, 439000, 439100, 439200, 439300, 439400, and 439500	T/L S2 12-03	2014	SBR
V	1290	Added Authority Type Code attribute domain value "P/R" to USSGL account 418300	T/L S2 12-03	2014	SBR
V	1290	Added Fed/NonFed attribute domain value "F" for USSGL accounts 416600, 416700, 416800, 417000, 417300, 417500, and 419300; Added Authority Type Code attribute domain values "B/C/D/P/R/S" for USSGL account 416500; Revised Begin/End attribute domain value from "B" to "E" for USSGL account 417200	T/L S2 12-03	2014	SBR

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
V	1290	Revised Fund Type Code attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "EG" for USSGL 437000; Revised Fund Type Code attribute domain value from "EG" to "EC/EG/EM/EP/ER/ES/ET" for USSGL account 411900 with TAS Status "E"	T/L S2 12-03	2014	SBR
V	1490	Added USSGL accounts 404700 and 414600	T/L S2 12-03	2014	SBR
V	1490	Revised Fund Type Code attribute domain value from "EG/EP/ER/ES/ET/TR" to "EP" for USSGL account 414200	T/L S2 12-03	2014	SBR
V	1490	Deleted Authority Type Code attribute domain value "B" from USSGL account 414200;	T/L S2 12-03	2014	SBR
V	1690	Added Fed/NonFed attribute domain value "F" for USSGL accounts 413700 and 415300	T/L S2 12-03	2014	SBR
V	1690	Revised Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "ET" for USSGL account 413700	T/L S2 12-03	2014	SBR
V	1890	Revised line title	T/L S2 12-03	2014	SBR
V	1890	Added USSGL account 418300	T/L S2 12-03	2014	SBR
V	1890	Added Authority Type Code attribute domain value "S" for USSGL account 415100; Added Fed/NonFed attribute domain values "E/F/N" for USSGL account 421200, 425200, 425300 and 497200; Added Fed/NonFed attribute domain value "F" for USSGL accounts 417000, 417300, 417500, and 419300	T/L S2 12-03	2014	SBR
V	1890	Added Authority Type Code attribute domain value "S" to USSGL account 439800; Revised Fund Type attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "ER" for USSGL account 413200	T/L S2 12-03	2014	SBR
V	1890	Revised Fund Type Code attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "EG/EP/ER/ET" for USSGL account 438400; Revised Fund Type Code attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "EG/EP/ER" for USSGL account 439800	T/L S2 12-03	2014	SBR
V	2190	Added subtitle for line 2190; Revised title	T/L S2 12-03	2014	SBR
V	2190	Added title "Unobligated balance, end of year:" under main title for Line 2190	T/L S2 12-03	2014	SBR
V	2304	Added TAS Status attribute domain value "U" for USSGL account 46900	T/L S2 12-03	2014	SBR
V	2404	Added Fed/NonFed attribute domain value "F" for USSGL account 431000	T/L S2 12-03	2014	SBR
V	2490	Revised line title	T/L S2 12-03	2014	SBR
V	3000	Revised line title	T/L S2 12-03	2014	SBR
V	3000	Added subtitle above line 3000	T/L S2 12-03	2014	SBR
V	3006 (New)	Added	T/L S2 12-03	2014	SBR
V	3010	Revised line number to "3060"	T/L S2 12-03	2014	SBR
V	3012	Added	T/L S2 12-03	2014	SBR

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
V	3015	Deleted	T/L S2 12-03	2014	SBR
V	3016	Deleted	T/L S2 12-03	2014	SBR
V	3020 (new)	Added	T/L S2 12-03	2014	SBR
V	3020 (old)	Deleted	T/L S2 12-03	2014	SBR
V	3021	Deleted	T/L S2 12-03	2014	SBR
V	3032 (new)	Added	T/L S2 12-03	2014	SBR
V	3032 (old)	Deleted	T/L S2 12-03	2014	SBR
V	3040	Deleted	T/L S2 12-03	2014	SBR
V	3042	Added	T/L S2 12-03	2014	SBR
V	3050	Added	T/L S2 12-03	2014	SBR
V	3052	Deleted	T/L S2 12-03	2014	SBR
V	3060	Added	T/L S2 12-03	2014	SBR
V	3062	Deleted	T/L S2 12-03	2014	SBR
V	3066	Added	T/L S2 12-03	2014	SBR
V	3072 (new)	Added	T/L S2 12-03	2014	SBR
V	3072 (old)	Deleted	T/L S2 12-03	2014	SBR
V	3082 (new)	Added	T/L S2 12-03	2014	SBR
V	3082 (old)	Deleted	T/L S2 12-03	2014	SBR
V	3090 (new)	Added	T/L S2 12-03	2014	SBR
V	3090 (old)	Deleted	T/L S2 12-03	2014	SBR
V	3091	Added	T/L S2 12-03	2014	SBR
V	3100 (new)	Added	T/L S2 12-03	2014	SBR
V	3100 (old)	Deleted	T/L S2 12-03	2014	SBR
V	3200	Added	T/L S2 12-03	2014	SBR
V	4177	Deleted duplicate line	T/L S2 12-03	2014	SBR
V	4177	Added Fed/NonFed attribute domain values "E/F/N" for USSGL accounts 421200, 422200, 425200, 425300 and 497200	T/L S2 12-03	2014	SBR
V	4177	Revised Fund Type attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "EG/EP/ER/TR" for USSGL account 427300	T/L S2 12-03	2014	SBR
V	4177	Added USSGL accounts 406000, 407000, 421000 and 421500	T/L S2 12-03	2014	SBR
V	4179	Added Authority Type Code attribute domain value from "S" for USSGL accounts 404700 and 416000	T/L S2 12-03	2014	SBR
V	4180	Added calculation line	T/L S2 12-03	2014	SBR
V	4185	Revised Fund Type Code attribute domain value from "EG/EM/EP/ER" to "EG/ER" for USSGL account 490800	T/L S2 12-03	2014	SBR
V	4187	Added	T/L S2 12-03	2014	SBR

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
V	4190	Revised calculation	T/L S2 12-03	2014	SBR
	Footnote				
V	None				
	Statement of Custodial Activity:				
	Line				
V	8	Revised calculation			
	9	Added USSGL account 137700 with "B" Begin End			
	9	Revised line title			
	10	Added calculation			
	16	Added calculation			
	Footnote				
V	None				
VI	***USSGL Crosswalks to Reclassified Statements:***				
	Reclassified Balance Sheet:				
	Line				
VI	2.1 - 2.11, 3.1 - 3.10, 6.1 - 6.10, and 7.1 - 7.10	Revised Reporting Type Code attribute domain value from "E/F/U" to "E/U" for USSGL accounts listed on the line with the applicable attribute domain value	T/L S2 12-03	2014	RBS
VI	9.1	Revised Reporting Type Code attribute domain value from "F/U" to "U" for USSGL accounts listed on the line with the applicable attribute domain value	T/L S2 12-03	2014	RBS
VI	2.1	Added USSGL accounts 120500, 120900, 134400, and 138400	T/L S2 12-03	2014	RBS
VI	2.5	Deleted Line	T/L S2 12-03	2014	RBS
VI	2.8	Added USSGL accounts 167000, 167100, 167200, and 167900	T/L S2 12-03	2014	RBS
VI	2.11	Added USSGL account 199500	T/L S2 12-03	2014	RBS
VI	3.2	Deleted USSGL accounts 163800 and 163900	T/L S2 12-03	2014	RBS
VI	3.8	Added USSGL account 132100	T/L S2 12-03	2014	RBS
VI	3.10	Revised Fed NonFed attribute domain value from "F" to "G" to USSGL accounts 132500, 137300, and 192100	T/L S2 12-03	2014	RBS
VI	6.2	Added USSGL account 253400	T/L S2 12-03	2014	RBS
VI	6.10	Added USSGL account 219200, 219300, and 241000	T/L S2 12-03	2014	RBS
VI	7.1 - 7.9	Added footnote 1 to line title			
VI	7.3	Added USSGL account 253400	T/L S2 12-03	2014	RBS

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
VI	7.7	Revised Fed NonFed attribute domain value from "F" to "F/G" to USSGL accounts 221300	T/L S2 12-03	2014	RBS
VI	7.9	Deleted USSGL accounts 298000 and 298500	T/L S2 12-03	2014	RBS
VI	7.1	Added footnote 1 and 10 to line title			
VI	7.10	Added USSGL account 241000; Deleted USSGL account 240000; Revised Fed NonFed attribute domain value from "F" To "G" to USSGL accounts 294000, 298000, and 298500	T/L S2 12-03	2014	RBS
VI	9.1	Add USSGL accounts 540500, 540600, 591900, 717100, 717200, 727100 and, 727200; Revised Fed NonFed attribute domain value from "F/N" to "G/N" for USSGL accounts 532000, 532400, 580000, 580100, 580200, 580300, 580400, 580500, 580600, 582000, 582100, 582200, 582400, 582500, 582600, 583000, 583100, 583200, 583300, 583400, 583500, 583600, 589000, 589100, 589200, 589300, 589400, 589500, 589600, 599000, 5999100, 740000, 740100, 740500, and 750000; Revised Fed NonFed attribute domain value from bland to "G" for USSGL accounts 570000, 570500, 570800 and, 570900; Revised Fed NonFed attribute domain value from "F" to "G" for USSGL accounts 579000, 579100, 599300 and, 599400; Revised Fed NonFed attribute domain value from "F/N" to "F/G/N" for USSGL accounts 590000, 590900, 619000 and, 640000; Revised Fed NonFed attribute domain value from "F" to "F/G" for USSGL accounts 711200, and 721200; Revised Fed NonFed attribute domain value from "N" to "F/G/N" for USSGL accounts 719000, and 729000	T/L S2 12-03	2014	RBS

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
VI	9.2	Added USSGL accounts 591900, 633800, 717100, 717200, 718100, 719100, 727100, 728100, 727200, and 729100; Revised Fed NonFed attribute domain value from "F/G" to "F" for USSGL accounts 310200 and 310300; Revised Fed NonFed attribute domain value from "F/N" to "G/N" for USSGL accounts 532000, 532400, 580000, 580100, 580200, 580300, 580400, 580500, 580600, 582000, 582100, 582200, 582400, 582500, 582600, 583000, 583100, 583200, 583300, 583400, 583500, 583600, 589000, 589100, 589200, 589300, 589400, 589500, 589600, 599000, 5999100, 740000, 740100, 740500, and 750000; Revised Fed NonFed attribute domain value from bland to "G" for USSGL accounts 570000, 570500, 570800 and, 570900; Revised Fed NonFed attribute domain value from "F" to "G" for USSGL accounts 579000, 579100, 599300 and, 599400; Revised Fed NonFed attribute domain value from "F/N" to "F/G/N" for USSGL accounts 590000, 590900, 619000 and, 640000; Revised Fed NonFed attribute domain value from "F" to "F/G" for USSGL accounts 711200, and 721200; Revised Fed NonFed attribute domain value from "N" to "F/G/N" for USSGL accounts 719000, and 729000	T/L S2 12-03	2014	RBS
	Footnote				
VI	None				
	Reclassified Statement of Net Cost:				
	Line				
VI	2	Added USSGL accounts 633800, 728100, and 729100; Deleted footnote "5" from USSGL account 729000	T/L S2 12-03	2014	RSNC
VI	4	Added USSGL accounts 717100, 717200, 727100, and 727200	T/L S2 12-03	2014	RSNC
VI	4	Deleted USSGL accounts 719000 and 729000	T/L S2 12-03	2014	RSNC
VI	6.1	Added footnote "4" to USSGL account 640000	T/L S2 12-03	2014	RSNC
VI	6.2	Deleted footnote "4" from USSGL account 673000; Revised line title	T/L S2 12-03	2014	RSNC
VI	6.3	Deleted footnote "4" from USSGL accounts 610000, 672000, 679000, 680000, and 690000	T/L S2 12-03	2014	RSNC
VI	6.4	Deleted footnote "4" from USSGL accounts 632000, 721100, and 728000; Revised line title	T/L S2 12-03	2014	RSNC
VI	6.5	Revised line title	T/L S2 12-03	2014	RSNC
VI	6.6	Deleted footnote "4" from USSGL accounts 721200 and 729000; Revised line title	T/L S2 12-03	2014	RSNC

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
VI	6.7	Added USSGL accounts 619000 and 640000; Revised Federal NonFederal Code attribute domain value from "F" to "G" for USSGL accounts 61900, 640000, and 750000	T/L S2 12-03	2014	RSNC
VI	10	Added USSGL accounts 718100 and 719100; Deleted footnote "5" from USSGL account 719000	T/L S2 12-03	2014	RSNC
VI	11.1	Added USSGL accounts 540500 and 540600	T/L S2 12-04	2014	RSNC
VI	11.2	Deleted footnote "4" from USSGL accounts 510000, 510900, 520000, 520900, 532500, 532900, 590000, and 590900	T/L S2 12-03	2014	RSNC
VI	11.3	Deleted footnote "4" from USSGL accounts 531100, 531800, 711100, and 718000; Revised line title	T/L S2 12-03	2014	RSNC
VI	11.4	Deleted footnote "4" from USSGL accounts 531000, 531200, 531700, and 531900; Revised line title	T/L S2 12-03	2014	RSNC
VI	11.5	Deleted footnote "4" from USSGL accounts 711200 and 719000; Revised line title	T/L S2 12-03	2014	RSNC
VI	11.6	Revised Federal NonFederal Code attribute domain value from "F" to "G" for USSGL accounts 599000 and 599100	T/L S2 12-03	2014	RSNC
	Footnote				
VI	4	Revised	T/L S2 12-03	2014	RSNC
VI	5	Revised	T/L S2 12-03	2014	RSNC
VI	6	Deleted	T/L S2 12-03	2014	RSNC
	Reclassified Statement of Changes in Net Position				
	Line				
VI	3.1	Added Federal NonFederal attribute domain value "G" for USSGL account 570900; Revised Federal NonFederal attribute domain value from "F" to "G" for USSGL account 740100	T/L S2 12-03	2014	RSCNP
VI	3.2	Added Federal NonFederal attribute domain value "G" for USSGL account 570800; Revised Federal NonFederal attribute domain value from "F" to "G" for USSGL account 740000	T/L S2 12-03	2014	RSCNP
VI	3.3	Added Federal NonFederal attribute domain value "G" for USSGL account 570500; Revised Federal NonFederal attribute domain value from "F" to "G" for USSGL account 740500	T/L S2 12-03	2014	RSCNP
VI	6.4	Revised Federal NonFederal attribute domain value from "F" to "G" for all USSGL accounts on line 6.4	T/L S2 12-03	2014	RSCNP
VI	7.10	Deleted USSGL accounts 599000 and 599300	T/L S2 12-03	2014	RSCNP

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
VI	7.11	Deleted USSGL accounts 599100 and 599400	T/L S2 12-03	2014	RSCNP
VI	7.12	Added USSGL account 591900; Revised Federal NonFederal attribute domain value from "F" to "G" for USSGL accounts 532000, 532400, 570000, 579000, 590000, 590900, 599000, 599100, 599300, 599400, and 750000	T/L S2 12-03	2014	RSCNP
VI	8.4	Deleted USSGL accounts 599000 and 599300	T/L S2 12-03	2014	RSCNP
VI	8.5	Deleted USSGL accounts 599100 and 599400	T/L S2 12-03	2014	RSCNP
VI	8.6	Revised Federal NonFederal attribute domain value from "F" to "G" for USSGL accounts 590000, 590900, 599000, 599100, 599300, and 599400	T/L S2 12-03	2014	RSCNP
	Footnote				
VI	8 (old)	Deleted	T/L S2 12-03	2014	RSCNP
VI	8 (new)	Added	T/L S2 12-03	2014	RSCNP
VI	9 (old)	Deleted	T/L S2 12-03	2014	RSCNP
VI	9 (new)	Added			
VII	***Edits and Validations for Fiscal 2014 Reporting***				
	Edits				
	Edit Number				
VII	2	Added USSGL accounts 411300, 411600, 419600, and 419700	T/L S2 12-03	2014	EDITS
VII	5	Added USSGL accounts 120500 and 120900	T/L S2 12-03	2014	EDITS
	10	Added USSGL accounts 167000, 167100, 167200, and 167900			
VII	13	Deleted USSGL account 163800	T/L S2 12-03	2014	EDITS
VII	14	Added USSGL accounts 411300, 411600, 419600, and 419700	T/L S2 12-03	2014	EDITS
VII	21	Added USSGL accounts 411300, 411600, 419600, and 419700	T/L S2 12-03	2014	EDITS
VII	22	Added USSGL accounts 120500, 120900, 132100, 134400, 138400, 167000, 167100, 167200, 199500, 219200, 219300, and 2534; Deleted USSGL accounts 163800, 163900, 166000 and 166100	T/L S2 12-03	2014	EDITS
VII	23	Added USSGL accounts 120500, 120900, 132100, 134400, 138400, 167000, 167100, 167200, 167900, 199500, 219200, 219300, 253400, 540500, 540600, 591900, 633800, 728100, 728100, 719100, and 729100; Deleted USSGL accounts 163800, 163900, 166000 and 166100	T/L S2 12-03	2014	EDITS
VII	24	Added USSGL accounts 411300, 411600, 419600, and 419700	T/L S2 12-03	2014	EDITS
VII	45	Added USSGL accounts 132100, 199500, 253400, 540500, 540600, and 591900; Deleted USSGL accounts 163800, 163900, 166000, 166100, 411300, 411600, 419600, and 419700	T/L S2 12-03	2014	EDITS

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
VII	46	Added USSGL accounts 411300, 411600, 419600, and 419700	T/L S2 12-03	2014	EDITS
VII	47	Added USSGL accounts 411300, 411600, 419600, and 419700	T/L S2 12-03	2014	EDITS
VII	57	Deleted USSGL account 163800 and 163900	T/L S2 12-03	2014	EDITS
	Validations				
	Validation Number				
VII	55	Added	T/L S2 12-03	2014	VAL