

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

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>T/L</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
BULLETIN NO. 2015-04						
Part 1 Fiscal 2014						
I	<i>USSGL Chart of Accounts:</i>					
I	None				COA	
II	<i>USSGL Accounts and Definitions:</i>					
II	None				DEF	
III	<i>USSGL Account Transactions:</i>					
III	None				TC	
IV	<i>USSGL Account Attributes:</i>					
USSGL Proprietary and Budgetary Account Attribute Definition Report:						
IV	None				ADR	
IV	USSGL Proprietary and Budgetary Account Attribute Table:					
	<u>Attribute</u>					
IV	None				ATT TBL	
	<u>USSGL</u>					
IV	None					
V	<i>USSGL Crosswalks to Standard External Reports:</i>					
Balance Sheet:						
	<u>Line</u>					
V	None				BS	
	<u>Footnote</u>					
V	None				BS	
Statement of Net Cost:						
	<u>Line</u>					
V	None				SNC	
	<u>Footnote</u>					

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>T/L</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
V	None				SNC	
Statement of Changes in Net Position:						
	<u>Line</u>					
V	None				SCNP	
V	Footnote					
V	None				SCNP	
Statement of Custodial Activity:						
	<u>Line</u>					
V	None				SCA	
	<u>Footnote</u>					
V	None				SCA	
Statement of Budgetary Resources:						
	<u>Column</u>					
V	None				SBR	
	<u>Line</u>					
V	None				SBR	
	<u>Footnote</u>					
V	None				SBR	
SF 133: Report on Budget Execution and Budgetary Resources:						
	<u>Column</u>					
V	None				SF 133	
	<u>Line</u>					
V	None				SF 133	
	<u>Footnote</u>					
V	None				SF 133	
Schedule P: Program and Financing (P&F):						
	<u>Column</u>					
V	None				P&F	
	<u>Line</u>					
V	None				P&F	

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	<u>Footnote</u>					
V	None				P&F	
	FMS 2108: Yearend Closing Statement:					
V	None				2108	
	<u>Footnotes and Additional Information</u>					
V	None				2108	
VI	<i>USSGL Crosswalks to Reclassified Statements:</i>					
	Reclassified Balance Sheet:					
	<u>Line</u>					
VI	None				RBS	
	<u>Footnote</u>					
VI	None				RBS	
	Reclassified Statement of Net Cost:					
	<u>Line</u>					
VI	None				RSNC	
	<u>Footnote</u>					
VI	None				RSNC	
	Reclassified Statement of Changes in Net Position					
	<u>Line</u>					
VI	None				RSCNP	
	<u>Footnote</u>					
VI	None				RSCNP	
VII	<i>Validations and Edits for Fiscal 2014 Reporting</i>					
VII	Validations					
	<u>Validation Number</u>					
VII	None				VAL	
VII	Edits					
	<u>Edit Number</u>					
VII	None				EDIT	

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BULLETIN NO. 2015-04						
Part 2 Fiscal 2015						
I	<i>USSGL Chart of Accounts:</i>					
I	None				COA	
II	<i>USSGL Accounts and Definitions:</i>					
II		Revised for technical changes	Bulletin No. 2015-04	2015-03	DEF	9
III	<i>USSGL Account Transactions:</i>					
III	None				TC	
IV	<i>USSGL Account Attributes:</i>					
USSGL Proprietary and Budgetary Account Attribute Definition Report:						
IV	None				ADR	
IV	USSGL Proprietary and Budgetary Account Attribute Table:					
<u>Attribute</u>						
IV	None				ATT TBL	
<u>USSGL</u>						
IV	415700	Revised GTAS Fund Type Code attribute domain values from "EG/ES/ET" to "ES/ET"	Bulletin No. 2015-04	2015-04	ATT TBL	9
IV	463500	Revised GTAS Fund Type Code attribute domain value from "EP" to "EG/EP"; Revised Reporting Type Code attribute domain value from "E" to "E/U"	Bulletin No. 2015-04	2015-03	ATT TBL	59
V	<i>USSGL Crosswalks to Standard External Reports:</i>					
Balance Sheet:						
<u>Line</u>						
V	None				BS	
<u>Footnote</u>						
V	None				BS	
Statement of Net Cost:						
<u>Line</u>						
V	None				SNC	

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>T/L</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
V	Footnote					
V	None				SNC	
Statement of Changes in Net Position:						
V	Line					
	None				SCNP	
V	Footnote					
	None				SCNP	
Statement of Custodial Activity:						
V	Line					
V	None				SCA	
V	Footnote					
V	None				SCA	
Statement of Budgetary Resources:						
V	Column					
V	None				SBR	
V	Line					
V	1020	Revised GTAS Fund Type Code attribute domain values from "ER/ET" to "EP/ER/ET" for USSGL account 414600	Bulletin No. 2015-04	2015-03	SBR	58
V	1020	Revised TAS Status Code attribute domain value from "U/E" to "U" with Authority Type Code attribute domain value of "B" for USSGL account 414600	Bulletin No. 2015-04	2015-03	SBR	9
V	1290	Revised GTAS Fund Type Code attribute domain value from "EG/ES/ET" to "ES/ET" for USSGL account 415700	Bulletin No. 2015-04	2015-04	SBR	9
V	1490	Revised GTAS Fund Type Code attribute domain value from "ER" to "EP/ER" for USSGL account 404700	Bulletin No. 2015-04	2015-03	SBR	58
V	2404	Revised GTAS Fund Type Code attribute domain value from "EP" to "EG/EP" for USSGL account 463500	Bulletin No. 2015-04	2015-05	SBR	59
V	Footnote					
V	None				SBR	
SF 133: Report on Budget Execution and Budgetary Resources:						
V	Column					
V	None				SF 133	
V	Line					

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>T/L</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
V	1020	Revised GTAS Fund Type Code attribute domain values from "ER/ET" to "EP/ET" with Financing Account Code attribute domain value "N" for USSGL account 414600	Bulletin No. 2015-04	2015-03	SF 133	9
V	1020	Revised TAS Status Code attribute domain value from "U/E" to "U" with Authority Type Code attribute domain value of "B" for USSGL account 414600	Bulletin No. 2015-04	2015-03	SF 133	9
V	1020	Revised GTAS Fund Type Code attribute domain value from "ER" to "EP/ER" with Financing Account Code attribute domain value "D" for USSGL account 414600	Bulletin No. 2015-04	2015-03	SF 133	58
V	1080	Deleted USSGL account 414600 with Authority Type Code attribute domain value of "B"	Bulletin No. 2015-04	2015-03	SF 133	9
V	1200	Deleted USSGL account 415700 with GTAS Fund Type Code attribute domain value of "EG"	Bulletin No. 2015-04	2015-04	SF 133	9
V	1422	Revised GTAS Fund Type Code attribute domain value from "ER" to "EP/ER" with Financing Account Code attribute domain value "D" for USSGL account 414600	Bulletin No. 2015-04	2015-03	SF 133	58
V	1430	Added row with GTAS Fund Type Code attribute domain values "EP/ER" and Financing Account Code attribute domain value "D" for USSGL account 404700	Bulletin No. 2015-04	2015-03	SF 133	58
V	2403	Revised GTAS Fund Type Code attribute domain value from "EP" to "EG/EP" for USSGL account 463500	Bulletin No. 2015-04	2015-05	SF 133	59
V	2502	Revised GTAS Fund Type Code attribute domain value from "EP" to "EG/EP" for USSGL account 463500	Bulletin No. 2015-04	2015-05	SF 133	59
V	2503	Revised GTAS Fund Type Code attribute domain value from "EP" to "EG/EP" for USSGL account 463500	Bulletin No. 2015-04	2015-05	SF 133	59
	<u>Footnote</u>					
V	None				SF 133	
Schedule P: Program and Financing (P&F):						
	<u>Column</u>					
V	None				P&F	
	<u>Line</u>					
V	1020	Revised GTAS Fund Type Code attribute domain values from "ER/ET" to "EP/ET" with Financing Account Code attribute domain value "N" for USSGL account 414600	Bulletin No. 2015-04	2015-03	P&F	9
V	1020	Revised GTAS Fund Type Code attribute domain value from "ER" to "EP/ER" with Financing Account Code attribute domain value "D" for USSGL account 414600	Bulletin No. 2015-04	2015-03	P&F	58
V	1200	Deleted USSGL account 415700 with GTAS Fund Type Code attribute domain value of "EG"	Bulletin No. 2015-04	2015-04	P&F	9
V	1422	Revised GTAS Fund Type Code attribute domain value from "ER" to "EP/ER" with Financing Account Code attribute domain value "D" for USSGL account 414600	Bulletin No. 2015-04	2015-03	P&F	58
V	1941	Revised GTAS Fund Type Code attribute domain value from "EP" to "EG/EP" for USSGL account 463500	Bulletin No. 2015-04	2015-05	P&F	59
	<u>Footnote</u>					
V	None				P&F	

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	FMS 2108: Yearend Closing Statement:					
V	None				2108	
	<u>Footnotes and Additional Information</u>					
V	None				2108	
VI	<i>USSGL Crosswalks to Reclassified Statements:</i>					
	Reclassified Balance Sheet:					
	<u>Column</u>					
VI	Recip. Cat.	Revised Line 3.4 Reciprocal Category from blank to "12"	Bulletin No. 2015-04	2015-03	RBS	9
VI	<u>Line</u>					
VI	None					
VI	<u>Footnote</u>					
VI	None				RBS	
	Reclassified Statement of Net Cost:					
VI	<u>Line</u>					
VI	12.6	Revised Federal Non-Federal Code attribute domain value from "G/Z" to "Z" for USSGL accounts 599000 and 599100	Bulletin No. 2015-04	2015-03	RSNC	9
VI	<u>Footnote</u>					
VI	None				RSNC	
	Reclassified Statement of Changes in Net Position					
VI	<u>Line</u>					
VI	None				RSCNP	
VI	<u>Footnote</u>					
VI	None				RSCNP	
VII	<i>Validations and Edits for Fiscal 2015 Reporting</i>					
VII	Validations					
	<u>Validation Number</u>					
VII	21E	Removed the pass exceptions for USSGL account 411900 with GTAS Fund Type Code attribute domain values "ES/ET" and USSGL account 415700 with GTAS Fund Type Code attribute domain value "EG"	Bulletin No. 2015-04	2015-04	VAL	9
VII	31E	Added pass exception for TAS 020X0503000 with BEA Category Indicator attribute domain value "M"	Bulletin No. 2015-04	2015-03	VAL	28

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VII	32	Revised validation to allow the use of Year of Budget Authority Indicator attribute domain value "NEW" with Is First Year Indicator "N" when Prior Year Adjustment Code attribute domain value is "B" or "P" for single and multi-year TAS	Bulletin No. 2015-04	2015-04	VAL	9
VII	32E	Removed pass exceptions that were no longer required	Bulletin No. 2015-04	2015-04	VAL	9
VII	34E	Added pass exceptions for specific FR Entities	Bulletin No. 2015-04	2015-04	VAL	48
VII	53	Added USSGL account 463500	Bulletin No. 2015-04	2015-04	VAL	9
VII	53E	Added pass exceptions for TAS 020X4444 and 020X0575	Bulletin No. 2015-04	2015-04	VAL	28
VII	67	Created validation to limit the use of USSGL account 414600 with Authority Type Code attribute domain value "B" for Borrowing Authority	Bulletin No. 2015-04	2015-03	VAL	28
VII	67E	Added pass exceptions for OMB approved TAS	Bulletin No. 2015-04	2015-03	VAL	28
VII	68	Created validation to limit the use of USSGL account 404700 with Authority Type Code attribute domain value "B", BEA Category Indicator attribute domain value "M", Financing Account Code attribute domain value "D" and GTAS Fund Type Code attribute domain values "EP/ER"	Bulletin No. 2015-04	2015-03	VAL	28
VII	68E	Added pass exceptions for OMB approved TAS	Bulletin No. 2015-04	2015-03	VAL	28
VII	69	Created validation to limit the use of USSGL account 411900 with GTAS Fund Type Code attribute domain values "ES/ET"	Bulletin No. 2015-04	2015-04	VAL	9
VII	69E	Added pass exceptions for OMB approved TAS	Bulletin No. 2015-04	2015-04	VAL	9
VII	Edits					
	<u>Edit Number</u>					
VII	11	Removed USSGL account 162300 from the left side of the edit	Bulletin No. 2015-04	2015-04	EDIT	28
VII	19	Added USSGL account 463500 to the left side of the edit	Bulletin No. 2015-04	2015-04	EDIT	9
VII	21	Added USSGL account 438400 with Authority Type Code attribute domain value "B" to the 438400 closing group	Bulletin No. 2015-04	2015-03	EDIT	9
VII	23	Added USSGL accounts 577700 and 577800 to the left side of the edit	Bulletin No. 2015-04	2015-03	EDIT	9
VII	24	Added USSGL account 463500 to the left side of the edit	Bulletin No. 2015-04	2015-03	EDIT	9
VII	46	Added USSGL accounts 415500 and 419900 to the left side of the edit	Bulletin No. 2015-04	2015-03	EDIT	9
VII	47	Added USSGL accounts 415500, 429000 and 488200 to the left side of the edit	Bulletin No. 2015-04	2015-03	EDIT	9
BULLETIN 2015-03						
Part 1 Fiscal 2014						
I	USSGL Chart of Accounts:					
I	None					
					COA	
II	USSGL Accounts and Definitions:					
II		Revised for technical changes	Bulletin No. 2015-03	2014-12	DEF	9

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III	<i>USSGL Account Transactions:</i>					
III		Revised for technical changes	Bulletin No. 2015-03	2014-12	TC	9
IV	<i>USSGL Account Attributes:</i>					
	USSGL Proprietary and Budgetary Account Attribute Definition Report:					
IV		Revised for technical changes	Bulletin No. 2015-03	2014-12	ADR	9
IV	USSGL Proprietary and Budgetary Account Attribute Table:					
	<u>Attribute</u>					
IV	None				ATT TBL	
	<u>USSGL</u>					
IV	579500	Revised Reporting Type Code attribute domain values from "F/U" to "E/U"	Bulletin No. 2015-03	2014-12	ATT TBL	9
V	<i>USSGL Crosswalks to Standard External Reports:</i>					
	SF 133: Report on Budget Execution and Budgetary Resources:					
	<u>Column</u>					
V	None				SF 133	
	<u>Line</u>					
V	1011	Added a row with Debit Credit Indicator of "D" and Financing Account Code attribute domain value "G" for USSGL account 419000	Bulletin No. 2015-03	2014-12	SF 133	44
V	1811	Added a row with Debit Credit Indicator of "D" and Financing Account Code attribute domain value "G" for USSGL account 417000	Bulletin No. 2015-03	2014-12	SF 133	44
	<u>Footnote</u>					
V	None				SF 133	
V	<i>USSGL Crosswalks to Standard External Reports:</i>					
	Schedule P: Program and Financing (P&F):					
	<u>Column</u>					
V	None				P&F	
	<u>Line</u>					
V	1011	Added a row with Debit Credit Indicator of "D" and Financing Account Code attribute domain value "G" for USSGL account 419000	Bulletin No. 2015-03	2014-12	P&F	44
V	1811	Added a row with Debit Credit Indicator of "D" and Financing Account Code attribute domain value "G" for USSGL account 417000	Bulletin No. 2015-03	2014-12	P&F	44
	<u>Footnote</u>					

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V	None				P&F	
FMS 2108: Yearend Closing Statement:						
<i>Column 2: Preclosing Unexpended Balance</i>						
V	4136000	Added USSGL account 4136000 to Column 2	Bulletin No. 2015-03	2014-12	2108	56
<i>Column 3: Borrowing and Contract Authority: New Authority and Rescissions</i>						
V	None				2108	
<i>Column 4: Appropriations to liquidate Contract and Borrowing Authority</i>						
V	None				2108	
<i>Column 5: Borrowing and Contract Authority Adjustments</i>						
V	413600	Revised Prior Year Adjustment Code attribute domain value from "B/X" to "B/P/X" for USSGL account 413600 in Column 5	Bulletin No. 2015-03	2014-12	2108	56
<i>Column 11: Unobligated Balances</i>						
V	4382000	Revised Borrowing Authority From the Treasury, Borrowing Authority From the Public and Contract Authority attribute domain values from "N" to "D/I/M/N" for USSGL account 438200 in Column 11	Bulletin No. 2015-03	2014-12	2108	56
V	4383000	Revised Borrowing Authority From the Treasury, Borrowing Authority From the Public and Contract Authority attribute domain values from "N" to "D/I/M/N" for USSGL account 438300 in Column 11	Bulletin No. 2015-03	2014-12	2108	56
V	4384000	Revised Borrowing Authority From the Treasury, Borrowing Authority From the Public and Contract Authority attribute domain values from "N" to "D/I/M/N" for USSGL account 438400 in Column 11	Bulletin No. 2015-03	2014-12	2108	56
V	4398000	Revised Borrowing Authority From the Treasury, Borrowing Authority From the Public and Contract Authority attribute domain values from "N" to "D/I/M/N" for USSGL account 439800 in Column 11	Bulletin No. 2015-03	2014-12	2108	56
<i>Footnotes and Additional Information</i>						
V	None				2108	
Balance Sheet:						
<u>Line</u>						
V		Revised for technical changes	Bulletin No. 2015-03	2014-12	BS	9
<u>Footnote</u>						
V	None				BS	
Statement of Net Cost:						
<u>Line</u>						

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V	None				SNC	
	<u>Footnote</u>					
V	None				SNC	
	Statement of Changes in Net Position:					
	<u>Line</u>					
V	None				SCNP	
	<u>Footnote</u>					
V	None				SCNP	
	Statement of Budgetary Resources:					
	<u>Column</u>					
V	None				SBR	
	<u>Line</u>					
V	None				SBR	
	<u>Footnote</u>					
V	None				SBR	
	Statement of Custodial Activity:					
	<u>Line</u>					
V	None				SCA	
	<u>Footnote</u>					
V	None				SCA	
VI	USSGL Crosswalks to Reclassified Statements:					
	Reclassified Balance Sheet:					
	<u>Line</u>					
VI	None				RBS	
	<u>Footnote</u>					
VI	None				RBS	
	Reclassified Statement of Net Cost:					
	<u>Line</u>					
VI	None				RSNC	
	<u>Footnote</u>					

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VI	None				RSNC	
Reclassified Statement of Changes in Net Position						
	<u>Line</u>					
VI		Revised for technical changes			RSCNP	9
	<u>Footnote</u>					
VI	None				RSCNP	
VII	<i>Validations and Edits for Fiscal 2014 Reporting</i>					
VII	Validations					
	<u>Validation Number</u>					
VII	34	Added Beginning Period of Availability attribute with domain value of "2015"	Bulletin No. 2015-03	2014-12	VAL	57
VII	60E	Added pass exception for TAS 014X5896000 and TAS 020 20132014 5445000	Bulletin No. 2015-03	2014-12	VAL	28
VII	Edits					
	<u>Edit Number</u>					
VII	2	Added lines 1235 and 1621 to the left side of the edit	Bulletin No. 2015-03	2014-12	EDIT	9
VII	21	Added USSGL 412300 with Authority Type Code "B" to the 438400 closing group	Bulletin No. 2015-03	2014-12	EDIT	9
VII	21	Added USSGL 415500 to the 413700 closing group	Bulletin No. 2015-03	2014-12	EDIT	9
VII	47	Added USSGL 490800 with Beg/End "E" and PY Adj "P" to the left side of the edit	Bulletin No. 2015-03	2014-12	EDIT	9
BULLETIN 2015-03						
Part 2 Fiscal 2015						
I	<i>USSGL Chart of Accounts:</i>					
I		Revised for technical changes	Bulletin No. 2015-03	2015-01	COA	9
II	<i>USSGL Accounts and Definitions:</i>					
II		Revised for technical changes	Bulletin No. 2015-03	2015-01	DEF	9
III	<i>USSGL Account Transactions:</i>					
III		Revised for technical changes	Bulletin No. 2015-03	2015-01	TC	9
IV	<i>USSGL Account Attributes:</i>					
USSGL Proprietary and Budgetary Account Attribute Definition Report:						
IV		Revised for technical changes	Bulletin No. 2015-03	2015-01	ADR	9

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IV	USSGL Proprietary and Budgetary Account Attribute Table:					
	<u>Attribute</u>					
IV	None				ATT TBL	
	<u>USSGL</u>					
IV	413900	Revised GTAS Fund Type Code from "EG/EP/ER/ET" to "EG/EP/ER/ES/ET"	Bulletin No. 2015-03	2015-02	ATT TBL	9
IV	579500	Revised Reporting Type Code attribute domain values from "F/U" to "E/U"	Bulletin No. 2015-03	2015-01	ATT TBL	9
V	USSGL Crosswalks to Standard External Reports:					
	SF 133: Report on Budget Execution and Budgetary Resources:					
	<u>Column</u>					
V	None				SF 133	
	<u>Line</u>					
V	1000	Revised GTAS Fund Type Code attribute domain values from "EG/EP/ER/ET" to "EG/EP/ER/ES/ET" for USSGL account 413900	Bulletin No. 2015-03	2015-02	SF 133	9
V	1020	Added a row with BEA Category Indicator attribute domain value "M" and GTAS Fund Type Code attribute domain value "ET" for USSGL account 415800	Bulletin No. 2015-03	2015-01	SF 133	54
	<u>Footnote</u>					
V	None				SF 133	
V	USSGL Crosswalks to Standard External Reports:					
	Schedule P: Program and Financing (P&F):					
	<u>Column</u>					
V	None				SF 133	
	<u>Line</u>					
V	1000	Revised GTAS Fund Type Code attribute domain values from "EG/EP/ER/ET" to "EG/EP/ER/ES/ET" for USSGL account 413900	Bulletin No. 2015-03	2015-02	P&F	9
V	1020	Added a row with BEA Category Indicator attribute domain value "M" and GTAS Fund Type Code attribute domain value "ET" for USSGL account 415800	Bulletin No. 2015-03	2015-01	P&F	54
	<u>Footnote</u>					
V	None				SF 133	
	FMS 2108: Yearend Closing Statement:					
V	None				2108	
	Balance Sheet:					
V	<u>Line</u>					
V	32	Added USSGL account 579500	Bulletin No. 2015-03	2015-01	BS	9

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>T/L</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
V	<u>Footnote</u>					
V	None				BS	
	Statement of Net Cost:					
V	<u>Line</u>					
V	None				SNC	
V	<u>Footnote</u>					
V	None				SNC	
	Statement of Changes in Net Position:					
V	<u>Line</u>					
	None				SCNP	
V	<u>Footnote</u>					
	None				SCNP	
	Statement of Budgetary Resources:					
V	<u>Column</u>					
V	None				SBR	
V	<u>Line</u>					
V	1000	Revised GTAS Fund Type Code attribute domain values from "EG/EP/ER/ET" to "EG/EP/ER/ES/ET" for USSGL account 413900	Bulletin No. 2015-03	2015-02	SBR	9
V	1020	Revised GTAS Fund Type Code from "EP/ER" to "EP/ER/ET" for USSGL account 415800	Bulletin No. 2015-03	2015-01	SBR	54
V	<u>Footnote</u>					
V	None				SBR	
	Statement of Custodial Activity:					
V	<u>Line</u>					
V	None				SCA	
V	<u>Footnote</u>					
V	None				SCA	
VI	<i>USSGL Crosswalks to Reclassified Statements:</i>					
	Reclassified Balance Sheet:					
VI	<u>Line</u>					

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VI	9.1	Added USSGL account 579500	Bulletin No. 2015-03	2015-01	RBS	9
VI	<u>Footnote</u>					
VI	None				RBS	
	Reclassified Statement of Net Cost:					
VI	<u>Line</u>					
VI	None				RSNC	
VI	<u>Footnote</u>					
VI	None				RSNC	
	Reclassified Statement of Changes in Net Position					
VI	<u>Line</u>					
VI	8.6	Added USSGL account 579000	Bulletin No. 2015-03	2015-01	RSCNP	55
VI	<u>Footnote</u>					
VI	None				RSCNP	
VII	<i>Validations and Edits for Fiscal 2015 Reporting</i>					
VII	Validations					
	<u>Validation Number</u>					
VII	34	Added Beginning Period of Availability attribute with domain value of "2015"	Bulletin No. 2015-03	2015-01	VAL	57
VII	Edits					
	<u>Edit Number</u>					
VII	2	Added lines 1235 and 1621 to the left side of the edit	Bulletin No. 2015-03	2015-01	EDIT	9
VII	21	Added USSGL 412300 with Authority Type Code "B" to the 438400 closing group	Bulletin No. 2015-03	2015-01	EDIT	9
VII	21	Added USSGL 415500 to the 413700 closing group	Bulletin No. 2015-03	2015-01	EDIT	9
VII	47	Added USSGL 490800 with Beg/End "E" and PY Adj "P" to the left side of the edit	Bulletin No. 2015-03	2015-01	EDIT	9
	BULLETIN 2015-03					
	Part 3 FACTS II for Fiscal 2014					
I	<i>USSGL Chart of Accounts:</i>					
I	None				COA	
II	<i>USSGL Accounts and Definitions:</i>					
II	None				DEF	

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III	USSGL Account Transactions:					
III	None				TC	
IV	USSGL Account Attributes:					
	FACTS II Attribute Definition Report:					
IV	None				ADR	
IV	USSGL FACTS II Attribute Table:					
	<u>Attribute</u>					
IV	None				ATT TBL	
	<u>Account</u>					
IV	None				ATT TBL	
V	USSGL Crosswalks to Standard External Reports:					
	SF 133: Report on Budget Execution and Budgetary Resources and Program and Financing (P&F) Schedule:					
	<u>Column</u>					
V	None				SF 133/P&F	
	<u>Line</u>					
V	None				SF 133/P&F	
	<u>Footnote</u>					
V	None				SF 133/P&F	
	FMS 2108: Yearend Closing Statement:					
V	None				2108	
	Statement of Budgetary Resources:					
	<u>Column</u>					
V	None				SBR	
	<u>Line</u>					
V	None				SBR	
	<u>Footnote</u>					
V	None				SBR	

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
I USSGL Chart of Accounts:						
I	None				COA	
II USSGL Accounts and Definitions:						
II	None				DEF	
III USSGL Account Transactions:						
III	B134	Updated Comment	Bulletin No. 2015-01	2014-12	TC	50
III	D306	Updated Comment	Bulletin No. 2015-01	2014-12	TC	50
III	A422	Updated Comment	Bulletin No. 2015-01	2014-12	TC	51
III	A424	Updated Comment	Bulletin No. 2015-01	2014-12	TC	51
III	A499	Updated Comment	Bulletin No. 2015-01	2014-12	TC	51
III	A500	Updated Comment	Bulletin No. 2015-01	2014-12	TC	51
III	A518	Updated Comment	Bulletin No. 2015-01	2014-12	TC	51
IV USSGL Account Attributes:						
USSGL Proprietary and Budgetary Account Attribute Definition Report:						
IV	Credit Cohort Year	Revised domain values from "1992-2014" to "1992-2015"	Bulletin No. 2015-01	2014-12	ADR	49
IV USSGL Proprietary and Budgetary Account Attribute Table:						
<u>Attribute</u>						
IV	Credit Cohort Year	Revised domain values from "1992-2014" to "1992-2015"	Bulletin No. 2015-01	2014-12	ATT TBL	49
<u>USSGL</u>						
IV	438300	Revised Reduction Type Code attribute domain value from "ATB/OTR/SEQ" to "OTR/SEQ"	Bulletin No. 2015-01	2014-12	ATT TBL	9
V USSGL Crosswalks to Standard External Reports:						
SF 133: Report on Budget Execution and Budgetary Resources:						
<u>Column</u>						
V	None					

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	<u>Line</u>					
V	1000	Added row with Reduction Type Code attribute domain value "ATB" and GTAS Fund Type Code attribute domain value "TR" for USSGL account 438400	Bulletin No. 2015-01	2014-12	SF 133	9
V	1020	Added row with Reduction Type Code attribute domain value "ATB" and GTAS Fund Type Code attribute domain value "TR" for USSGL account 438400	Bulletin No. 2015-01	2014-12	SF 133	9
V	1080	Deleted Reduction Type Code attribute domain value "ATB" from USSGL account 438300	Bulletin No. 2015-01	2014-12	SF 133	9
V	2501	Revised Prior Year Adjustment attribute domain value from "X" to "B/P/X" for USSGL account 465000	Bulletin No. 2015-01	2014-12	SF 133	9
V	2502	Revised Prior Year Adjustment attribute domain value from "X" to "B/P/X" for USSGL accounts 462000 and 465000	Bulletin No. 2015-01	2014-12	SF 133	9
V	2503	Revised Prior Year Adjustment attribute domain value from "X" to "B/P/X" for USSGL accounts 462000 and 465000	Bulletin No. 2015-01	2014-12	SF 133	9
V	2504	Revised Prior Year Adjustment attribute domain value from "X" to "B/P/X" for USSGL accounts 462000 and 465000	Bulletin No. 2015-01	2014-12	SF 133	9
	<u>Footnote</u>					
V	None					
V	<i>USSGL Crosswalks to Standard External Reports:</i>					
	Schedule P: Program and Financing (P&F):					
	<u>Column</u>					
V	None					
	<u>Line</u>					
V	1000	Added row with Reduction Type Code attribute domain value "ATB" and GTAS Fund Type Code attribute domain value "TR" for USSGL account 438400	Bulletin No. 2015-01	2014-12	P&F	9
V	1020	Revised TAS Status Code attribute domain values from "U/E" to "U" for USSGL accounts 417300, 438400, and 438700	Bulletin No. 2015-01	2014-12	P&F	9
V	1020	Added row with Reduction Type Code attribute domain value "ATB" and GTAS Fund Type Code attribute domain value "TR" for USSGL account 438400	Bulletin No. 2015-01	2014-12	P&F	9
V	1801	Revised TAS Status Code attribute domain values from "U/E" to "U" for USSGL account 428300	Bulletin No. 2015-01	2014-12	P&F	9
V	5090	Revised TAS Status Transitioning Code attribute domain values from "K/N" to "X/K/N" for USSGL accounts 415800, 438200, 438300, 438400, and 439800	Bulletin No. 2015-01	2014-12	P&F	40
V	5090	Revised GTAS Fund Type Code attribute domain value from "EG" to "EG/TR" for USSGL account 438400	Bulletin No. 2015-01	2014-12	P&F	40
V	5090	Revised GTAS Fund Type Code attribute domain values from "EP/ER/TR" to "EP/ER" for USSGL account 438400	Bulletin No. 2015-01	2014-12	P&F	40

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V	5091	Revised GTAS Fund Type Code attribute domain value from "EG" to "EG/TR" for USSGL account 438400	Bulletin No. 2015-01	2014-12	P&F	40
V	5091	Revised GTAS Fund Type Code attribute domain values from "EP/ER/TR" to "EP/ER" for USSGL account 438400	Bulletin No. 2015-01	2014-12	P&F	40
V	5092	Revised GTAS Fund Type Code attribute domain values from "EP/ER" to "EG/EP/ER" for USSGL account 415800	Bulletin No. 2015-01	2014-12	P&F	40
V	5092	Deleted row with GTAS Fund Type Code attribute domain value "EG" with USSGL account 415800	Bulletin No. 2015-01	2014-12	P&F	40
V	5092	Revised GTAS Fund Type Code attribute domain value from "EG" to "EG/TR" for USSGL account 438400	Bulletin No. 2015-01	2014-12	P&F	40
V	5092	Revised GTAS Fund Type Code attribute domain values from "EP/ER/TR" to "EP/ER" for USSGL account 438400	Bulletin No. 2015-01	2014-12	P&F	40
V	5093	Added USSGL accounts 415800, 438200, and 438300	Bulletin No. 2015-01	2014-12	P&F	40
V	5093	Revised GTAS Fund Type Code attribute domain value from "EG" to "EG/TR" for USSGL account 438400	Bulletin No. 2015-01	2014-12	P&F	40
V	5093	Revised GTAS Fund Type Code attribute domain values from "EP/ER/TR" to "EP/ER" for USSGL account 438400	Bulletin No. 2015-01	2014-12	P&F	40
V	5094	Revised Prior Year Adjustment Code attribute domain values from "P/X" to "P" for USSGL account 415800	Bulletin No. 2015-01	2014-12	P&F	40
V	5094	Added USSGL accounts 438200 and 438300	Bulletin No. 2015-01	2014-12	P&F	40
V	5094	Revised GTAS Fund Type Code attribute domain value from "EG" to "EG/TR" for USSGL account 438400	Bulletin No. 2015-01	2014-12	P&F	40
V	5094	Revised GTAS Fund Type Code attribute domain values from "EP/ER/TR" to "EP/ER" for USSGL account 438400	Bulletin No. 2015-01	2014-12	P&F	40
V	5095	Revised Prior Year Adjustment Code attribute domain values from "P/X" to "P" for USSGL account 415800	Bulletin No. 2015-01	2014-12	P&F	40
V	5095	Revised TAS Status Transitioning Code attribute domain values from "K/N" to "N" for USSGL accounts 415800, 438400, and 439800	Bulletin No. 2015-01	2014-12	P&F	40
V	5095	Added USSGL accounts 438200 and 438300	Bulletin No. 2015-01	2014-12	P&F	40
V	5095	Revised GTAS Fund Type Code attribute domain value from "EG" to "EG/TR" for USSGL account 438400	Bulletin No. 2015-01	2014-12	P&F	40
V	5095	Revised Reduction Type Code attribute domain values from "ATB/OTR" to "ATB/OTR/SEQ" with GTAS Fund Type Code attribute domain values "EG/TR" for USSGL account 438400	Bulletin No. 2015-01	2014-12	P&F	40
V	5095	Revised GTAS Fund Type Code attribute domain values from "EP/ER/TR" to "EP/ER" for USSGL account 438400	Bulletin No. 2015-01	2014-12	P&F	40
V	5096	Revised TAS Status Transitioning Code attribute domain values from "K/N" to "X/K/N" for USSGL accounts 438200 and 438400	Bulletin No. 2015-01	2014-12	P&F	40
V	5100	Revised Prior Year Adjustment Code attribute domain value from "X" to "P/X" for USSGL accounts 438200 and 438400	Bulletin No. 2015-01	2014-12	P&F	40
V	5100	Deleted row with Prior Year Adjustment Code attribute domain value of "P" for USSGL accounts 438200 and 438400	Bulletin No. 2015-01	2014-12	P&F	40

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	<u>Footnote</u>					
V	None					
FMS 2108: Yearend Closing Statement:						
<i>Column 2: Preclosing Unexpended Balance</i>						
V	Column 2	Revised Borrowing Authority From the Treasury attribute domain values from "N" to "D/I/M/N" for USSGL account 413900 and USSGL account 414900 with Borrowing Source attribute domain value "P"	Bulletin No. 2015-01	2014-12	2108	42
V	Column 2	Revised Borrowing Authority From the Public attribute domain values from "N" to "D/I/M/N" for USSGL account 413900 and USSGL account 414900 with Borrowing Source attribute domain values "F/T"	Bulletin No. 2015-01	2014-12	2108	42
V	Column 2	Revised Contract Authority attribute domain values from "N" to "D/I/M/N" for USSGL account 414900	Bulletin No. 2015-01	2014-12	2108	42
<i>Column 3: Borrowing and Contract Authority: New Authority and Rescissions</i>						
V	Column 3	Revised Borrowing Authority From the Treasury attribute domain values from "N" to "D/I/M/N" for USSGL accounts 413100, 413700, 415300, and USSGL account 414100 with Borrowing Source attribute domain value "P"	Bulletin No. 2015-01	2014-12	2108	42
V	Column 3	Revised Borrowing Authority From the Public attribute domain values from "N" to "D/I/M/N" for USSGL accounts 413100, 413700, 415300, and USSGL account 414100 with attribute domain values "F/T"	Bulletin No. 2015-01	2014-12	2108	42
V	Column 3	Revised Contract Authority attribute domain values from "N" to "D/I/M/N" for USSGL account 414100	Bulletin No. 2015-01	2014-12	2108	42
<i>Column 4: Appropriations to liquidate Contract and Borrowing Authority</i>						
V	Column 4	Revised Borrowing Authority From the Treasury attribute domain values from "N" to "D/I/M/N" for USSGL accounts 413500, 413600, 415400, 415500, and USSGL account 414500 with Borrowing Source attribute domain value "P"	Bulletin No. 2015-01	2014-12	2108	42
V	Column 4	Revised Borrowing Authority From the Public attribute domain values from "N" to "D/I/M/N" for USSGL accounts 413500, 413600, 415400, 415500, and USSGL account 414500 with Borrowing Source attribute domain values "F/T"	Bulletin No. 2015-01	2014-12	2108	42
V	Column 4	Revised Contract Authority attribute domain values from "N" to "D/I/M/N" for USSGL account 414500	Bulletin No. 2015-01	2014-12	2108	42
<i>Column 5: Borrowing and Contract Authority Adjustments</i>						
V	Column 5	Revised Borrowing Authority From the Treasury attribute domain values from "N" to "D/I/M/N" for USSGL accounts 413200, 413400, and 413500	Bulletin No. 2015-01	2014-12	2108	42
V	Column 5	Revised Borrowing Authority From the Treasury attribute domain values from "N" to "D/I/M/N" for USSGL accounts 438200, 438400, 439200, and 439300 with Authority Type Code attribute domain value "C"	Bulletin No. 2015-01	2014-12	2108	42

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V	Column 5	Revised Borrowing Authority From the Public attribute domain values from "N" to "D/I/M/N" for USSGL accounts 413200, 413400, and 413500	Bulletin No. 2015-01	2014-12	2108	42
V	Column 5	Revised Borrowing Authority From the Public attribute domain values from "N" to "D/I/M/N" for USSGL accounts 438200, 438400, 439200, and 439300 with Authority Type Code attribute domain value "C"	Bulletin No. 2015-01	2014-12	2108	42
	<i>Footnotes and Additional Information</i>					
	None					
	Balance Sheet:					
	<u>Line</u>					
V	None					
	<u>Footnote</u>					
V	None					
	Statement of Net Cost:					
	<u>Line</u>					
V	None					
	<u>Footnote</u>					
V	None					
	Statement of Changes in Net Position:					
	<u>Line</u>					
V	None					
	<u>Footnote</u>					
V	None					
	Statement of Budgetary Resources:					
	<u>Column</u>					
V	None					
	<u>Line</u>					
V	4178	Revised line description	Bulletin No. 2015-01	2014-12	SBR	46
V	4180	Revised line description	Bulletin No. 2015-01	2014-12	SBR	46
V	4190	Revised line description	Bulletin No. 2015-01	2014-12	SBR	46
V	N/A	Revised section headers	Bulletin No. 2015-01	2014-12	SBR	46
	<u>Footnote</u>					
V	None					

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	Statement of Custodial Activity:					
	<u>Line</u>					
V	None					
	<u>Footnote</u>					
V	None					
VI	<i>USSGL Crosswalks to Reclassified Statements:</i>					
	Reclassified Balance Sheet:					
	<u>Line</u>					
VI	None					
	<u>Footnote</u>					
VI	None					
	Reclassified Statement of Net Cost:					
	<u>Line</u>					
VI	None					
	<u>Footnote</u>					
VI	None					
	Reclassified Statement of Changes in Net Position					
	<u>Line</u>					
VI	None					
	<u>Footnote</u>					
VI	None					
VII	<i>Validations and Edits for Fiscal 2014 Reporting</i>					
VII	Validations					
	<u>Validation Number</u>					
VII	23E	Added Pass Exceptions for USSGL 438400 with Authority Type Codes "C,D,P, and S" and Borrowing Source "Blank". Added Fail Exceptions for USSGL 438400 with Authority Type Codes "C,D,P, and S" and Borrowing Source "F,P and T"	Bulletin No. 2015-01	2014-12	VAL	13
VII	27E	Added Pass Exception to allow TAS' 012X4158 and 086X4587 to report Credit Cohort Year 2015 with Financing Account Code "D" or "G"	Bulletin No. 2015-01	2014-12	VAL	48
VII	32E	Added Pass Exception to allow TAS 075075X0125009 with Is First Year "Y" and Year of Budget Authority Code "BAL"	Bulletin No. 2015-01	2014-12	VAL	48

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VII	46	Added the following fund families to the Fed/Non-Fed Exception list: 057 3010, 057 3020, 057 3400, and 057 3600	Bulletin No. 2015-01	2014-12	VAL	52
VII	46E	Created Fail Exceptions to prevent the use of Fed/Non-Fed Indicator "E" on TAS' in fund families 057 3010, 057 3020, 057 3400, and 057 3600 that have Ending Period of Availability of Fiscal Years 2013, 2012, 2011, 2010, and 2009	Bulletin No. 2015-01	2014-12	VAL	52
VII	52E	Added Pass Exception for TAS 020X6511004 with Is First Year Indicator "Y" and Begin End Indicator "B"	Bulletin No. 2015-01	2014-12	VAL	53
VII	Edits					
	<u>Edit Number</u>					
VII	None					
BULLETIN 2015-01						
Part 2 Fiscal 2015						
I	<i>USSGL Chart of Accounts:</i>					
I	None				COA	
II	<i>USSGL Accounts and Definitions:</i>					
II	None				DEF	
III	<i>USSGL Account Transactions:</i>					
III	B134	Updated Comment	Bulletin No. 2015-01	2015-01	TC	50
III	D306	Updated Comment	Bulletin No. 2015-01	2015-01	TC	50
III	A422	Updated Comment	Bulletin No. 2015-01	2015-01	TC	51
III	A424	Updated Comment	Bulletin No. 2015-01	2015-01	TC	51
III	A499	Updated Comment	Bulletin No. 2015-01	2015-01	TC	51
III	A500	Updated Comment	Bulletin No. 2015-01	2015-01	TC	51
III	A518	Updated Comment	Bulletin No. 2015-01	2015-01	TC	51
IV	<i>USSGL Account Attributes:</i>					
USSGL Proprietary and Budgetary Account Attribute Definition Report:						
IV	Credit Cohort Year	Revised domain values from "1992-2015" to "1992-2016"	Bulletin No. 2015-01	2015-01	ADR	49
IV	USSGL Proprietary and Budgetary Account Attribute Table:					
	<u>Attribute</u>					
IV	Credit Cohort Year	Revised domain values from "1992-2015" to "1992-2016"	Bulletin No. 2015-01	2015-01	ATT TBL	49

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	<u>USSGL</u>					
IV	438300	Revised Reduction Type Code attribute domain value from "ATB/OTR/SEQ" to "OTR/SEQ"	Bulletin No. 2015-01	2015-01	ATT TBL	9
V	<i>USSGL Crosswalks to Standard External Reports:</i>					
	SF 133: Report on Budget Execution and Budgetary Resources:					
	<u>Column</u>					
V	None					
	<u>Line</u>					
V	1000	Added row with Reduction Type Code attribute domain value "ATB" and GTAS Fund Type Code attribute domain value "TR" for USSGL account 438400	Bulletin No. 2015-01	2015-01	SF 133	9
V	1020	Added row with Reduction Type Code attribute domain value "ATB" and GTAS Fund Type Code attribute domain value "TR" for USSGL account 438400	Bulletin No. 2015-01	2015-01	SF 133	9
V	1080	Deleted Reduction Type Code attribute domain value "ATB" from USSGL account 438300	Bulletin No. 2015-01	2015-01	SF 133	9
V	2501	Revised Prior Year Adjustment attribute domain value from "X" to "B/P/X" for USSGL account 465000	Bulletin No. 2015-01	2015-01	SF 133	9
V	2502	Revised Prior Year Adjustment attribute domain value from "X" to "B/P/X" for USSGL accounts 462000 and 465000	Bulletin No. 2015-01	2015-01	SF 133	9
V	2503	Revised Prior Year Adjustment attribute domain value from "X" to "B/P/X" for USSGL accounts 462000 and 465000	Bulletin No. 2015-01	2015-01	SF 133	9
V	2504	Revised Prior Year Adjustment attribute domain value from "X" to "B/P/X" for USSGL accounts 462000 and 465000	Bulletin No. 2015-01	2015-01	SF 133	9
	<u>Footnote</u>					
V	None					
V	<i>USSGL Crosswalks to Standard External Reports:</i>					
	Schedule P: Program and Financing (P&F):					
	<u>Column</u>					
V	None					
	<u>Line</u>					
V	1000	Added row with Reduction Type Code attribute domain value "ATB" and GTAS Fund Type Code attribute domain value "TR" for USSGL account 438400	Bulletin No. 2015-01	2015-01	P&F	9
V	1020	Revised TAS Status Code attribute domain values from "U/E" to "U" for USSGL accounts 417300, 438400, and 438700	Bulletin No. 2015-01	2015-01	P&F	9
V	1020	Added row with Reduction Type Code attribute domain value "ATB" and GTAS Fund Type Code attribute domain value "TR" for USSGL account 438400	Bulletin No. 2015-01	2015-01	P&F	9
V	1801	Revised TAS Status Code attribute domain values from "U/E" to "U" for USSGL account 428300	Bulletin No. 2015-01	2015-01	P&F	9

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V	5090	Revised TAS Status Transitioning Code attribute domain values from "K/N" to "X/K/N" for USSGL accounts 415800, 438200, 438300, 438400, and 439800	Bulletin No. 2015-01	2015-01	P&F	40
V	5090	Revised GTAS Fund Type Code attribute domain value from "EG" to "EG/TR" for USSGL account 438400	Bulletin No. 2015-01	2015-01	P&F	40
V	5090	Revised GTAS Fund Type Code attribute domain values from "EP/ER/TR" to "EP/ER" for USSGL account 438400	Bulletin No. 2015-01	2015-01	P&F	40
V	5091	Revised GTAS Fund Type Code attribute domain value from "EG" to "EG/TR" for USSGL account 438400	Bulletin No. 2015-01	2015-01	P&F	40
V	5091	Revised GTAS Fund Type Code attribute domain values from "EP/ER/TR" to "EP/ER" for USSGL account 438400	Bulletin No. 2015-01	2015-01	P&F	40
V	5092	Revised GTAS Fund Type Code attribute domain values from "EP/ER" to "EG/EP/ER" for USSGL account 415800	Bulletin No. 2015-01	2015-01	P&F	40
V	5092	Deleted row with GTAS Fund Type Code attribute domain value "EG" with USSGL account 415800	Bulletin No. 2015-01	2015-01	P&F	40
V	5092	Revised GTAS Fund Type Code attribute domain value from "EG" to "EG/TR" for USSGL account 438400	Bulletin No. 2015-01	2015-01	P&F	40
V	5092	Revised GTAS Fund Type Code attribute domain values from "EP/ER/TR" to "EP/ER" for USSGL account 438400	Bulletin No. 2015-01	2015-01	P&F	40
V	5093	Added USSGL accounts 415800, 438200, and 438300	Bulletin No. 2015-01	2015-01	P&F	40
V	5093	Revised GTAS Fund Type Code attribute domain value from "EG" to "EG/TR" for USSGL account 438400	Bulletin No. 2015-01	2015-01	P&F	40
V	5093	Revised GTAS Fund Type Code attribute domain values from "EP/ER/TR" to "EP/ER" for USSGL account 438400	Bulletin No. 2015-01	2015-01	P&F	40
V	5094	Revised Prior Year Adjustment Code attribute domain values from "P/X" to "P" for USSGL account 415800	Bulletin No. 2015-01	2015-01	P&F	40
V	5094	Added USSGL accounts 438200 and 438300	Bulletin No. 2015-01	2015-01	P&F	40
V	5094	Revised GTAS Fund Type Code attribute domain value from "EG" to "EG/TR" for USSGL account 438400	Bulletin No. 2015-01	2015-01	P&F	40
V	5094	Revised GTAS Fund Type Code attribute domain values from "EP/ER/TR" to "EP/ER" for USSGL account 438400	Bulletin No. 2015-01	2015-01	P&F	40
V	5095	Revised Prior Year Adjustment Code attribute domain values from "P/X" to "P" for USSGL account 415800	Bulletin No. 2015-01	2015-01	P&F	40
V	5095	Revised TAS Status Transitioning Code attribute domain values from "K/N" to "N" for USSGL accounts 415800, 438400, and 439800	Bulletin No. 2015-01	2015-01	P&F	40
V	5095	Added USSGL accounts 438200 and 438300	Bulletin No. 2015-01	2015-01	P&F	40
V	5095	Revised GTAS Fund Type Code attribute domain value from "EG" to "EG/TR" for USSGL account 438400	Bulletin No. 2015-01	2015-01	P&F	40
V	5095	Revised Reduction Type Code attribute domain values from "ATB/OTR" to "ATB/OTR/SEQ" with GTAS Fund Type Code attribute domain values "EG/TR" for USSGL account 438400	Bulletin No. 2015-01	2015-01	P&F	40
V	5095	Revised GTAS Fund Type Code attribute domain values from "EP/ER/TR" to "EP/ER" for USSGL account 438400	Bulletin No. 2015-01	2015-01	P&F	40

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V	5096	Revised TAS Status Transitioning Code attribute domain values from "K/N" to "X/K/N" for USSGL accounts 438200 and 438400	Bulletin No. 2015-01	2015-01	P&F	40
V	5100	Revised Prior Year Adjustment Code attribute domain value from "X" to "P/X" for USSGL accounts 438200 and 438400	Bulletin No. 2015-01	2015-01	P&F	40
V	5100	Deleted row with Prior Year Adjustment Code attribute domain value of "P" for USSGL accounts 438200 and 438400	Bulletin No. 2015-01	2015-01	P&F	40
	<u>Footnote</u>					
V	None					
FMS 2108: Yearend Closing Statement:						
V	None					
	Balance Sheet:					
	<u>Line</u>					
V	None					
	<u>Footnote</u>					
V	None					
	Statement of Net Cost:					
	<u>Line</u>					
V	None					
	<u>Footnote</u>					
V	None					
	Statement of Changes in Net Position:					
	<u>Line</u>					
V	None					
	<u>Footnote</u>					
V	None					
	Statement of Budgetary Resources:					
	<u>Column</u>					
V	None					
	<u>Line</u>					
V	4178	Revised line description	Bulletin No. 2015-01	2015-01	SBR	46
V	4180	Revised line description	Bulletin No. 2015-01	2015-01	SBR	46
V	4190	Revised line description	Bulletin No. 2015-01	2015-01	SBR	46

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V	N/A	Revised section headers	Bulletin No. 2015-01	2015-01	SBR	46
	<u>Footnote</u>					
V	None					
	Statement of Custodial Activity:					
	<u>Line</u>					
V	None					
	<u>Footnote</u>					
VI	None					
VI	<i>USSGL Crosswalks to Reclassified Statements:</i>					
	Reclassified Balance Sheet:					
	<u>Line</u>					
VI	None					
	<u>Footnote</u>					
VI	None					
	Reclassified Statement of Net Cost:					
	<u>Line</u>					
VI	None					
	<u>Footnote</u>					
VI	None					
	Reclassified Statement of Changes in Net Position					
	<u>Line</u>					
VI	None					
	<u>Footnote</u>					
VI	None					
VII	<i>Validations and Edits for Fiscal 2015 Reporting</i>					
VII	Validations					
	<u>Validation Number</u>					
VII	23E	Added Pass Exceptions for USSGL 438400 with Authority Type Codes "C,D,P, and S" and Borrowing Source "Blank". Added Fail Exceptions for USSGL 438400 with Authority Type Codes "C,D,P, and S" and Borrowing Source "F,P and T"	Bulletin No. 2015-01	2015-01	VAL	13
VII	27	Added Credit Cohort Year 2015 with Budgetary/Proprietary Indicator "B" and Financing Account Codes "D" and "G" as passing conditions.	Bulletin No. 2015-01	2015-01	VAL	48

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VII	27E	Added Pass Exception to allow TAS' 012X4158 and 086X4587 to report Credit Cohort Year 2016 with Financing Account Code "D" or "G"	Bulletin No. 2015-01	2015-01	VAL	48
VII	46	Added the following fund families to the Fed/Non-Fed Exception list: 057 3010, 057 3020, 057 3400, and 057 3600	Bulletin No. 2015-01	2015-01	VAL	52
VII	46E	Created Fail Exceptions to prevent the use of Fed/Non-Fed Indicator "E" on TAS' in fund families 057 3010, 057 3020, 057 3400, and 057 3600 that have Ending Period of Availability of Fiscal Years 2013, 2012, 2011, 2010, and 2009	Bulletin No. 2015-01	2015-01	VAL	52
VII	Edits					
	<u>Edit Number</u>					
VII	None					
BULLETIN 2015-01						
Part 3 FACTS II for Fiscal 2014						
I	<i>USSGL Chart of Accounts:</i>					
I	None				COA	
II	<i>USSGL Accounts and Definitions:</i>					
II	None				DEF	
III	<i>USSGL Account Transactions:</i>					
III	None				TC	
IV	<i>USSGL Account Attributes:</i>					
FACTS II Attribute Definition Report:						
IV	None				ADR	
IV	<i>USSGL FACTS II Attribute Table:</i>					
	<u>Attribute</u>					
IV	None				ATT TBL	
	<u>Account</u>					
IV	None				ATT TBL	
V	<i>USSGL Crosswalks to Standard External Reports:</i>					

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	SF 133: Report on Budget Execution and Budgetary Resources and Program and Financing (P&F) Schedule:					
	<u>Column</u>					
V	None					
	<u>Line</u>					
V	1000	Added row with Reduction Type Code attribute domain value "ATB" and Fund Type Code attribute domain value "1" for USSGL account 4384	Bulletin No. 2015-01	2014-12	SF 133/P&F	9
V	1020	Revised Authority Type Code attribute domain values from "B/P" to "P" with Reduction Type Code attribute domain values "SEQ/XXX" for USSGL account 4129	Bulletin No. 2015-01	2014-12	SF 133/P&F	9
V	1020	Added row with Authority Type Code attribute domain value "B" for USSGL account 4129	Bulletin No. 2015-01	2014-12	SF 133/P&F	9
V	1020	Added Financing Account Indicator attribute domain value "N" to USSGL account 4125	Bulletin No. 2015-01	2014-12	SF 133/P&F	9
V	1020	Added row with Reduction Type Code attribute domain value "ATB" and Fund Type Code attribute domain value "1" for USSGL account 4384	Bulletin No. 2015-01	2014-12	SF 133/P&F	9
V	1060	Added row with Reduction Type Code attribute domain value "ATB" and Fund Type Code attribute domain value "1" for USSGL account 4384	Bulletin No. 2015-01	2014-12	SF 133/P&F	9
V	1020	Revised Authority Type Code attribute domain values from "B/P" to "P" with Reduction Type Code attribute domain values "SEQ/XXX" for USSGL account 4129	Bulletin No. 2015-01	2014-12	SF 133/P&F	9
V	1020	Added row with Authority Type Code attribute domain value "B" for USSGL account 4129	Bulletin No. 2015-01	2014-12	SF 133/P&F	9
V	1080	Added row with Reduction Type Code attribute domain value "ATB" and Fund Type Code attribute domain value "1" for USSGL account 4384	Bulletin No. 2015-01	2014-12	SF 133/P&F	9
V	1101	Added Reduction Type Code "XXX" to USSGL account 412900	Bulletin No. 2015-01	2014-12	P&F	9
V	1200	Added Reduction Type Code "XXX" to USSGL account 412900	Bulletin No. 2015-01	2014-12	P&F	9
V	1422	Added row with Fund Type Code attribute domain value "7" for USSGL account 4146	Bulletin No. 2015-01	2014-12	SF 133/P&F	9
V	2413	Revised USSGL account from "445000" to "4450"	Bulletin No. 2015-01	2014-12	SF 133/P&F	9
V	5090	Revised Fund Type Code attribute domain value from "1" to "1/8" for USSGL account 4384	Bulletin No. 2015-01	2014-12	SF 133/P&F	40
V	5090	Deleted row with Fund Type Code attribute domain value "8" with USSGL account 4384	Bulletin No. 2015-01	2014-12	SF 133/P&F	40
V	5091	Revised Fund Type Code attribute domain value from "1" to "1/8" for USSGL account 4384	Bulletin No. 2015-01	2014-12	SF 133/P&F	40
V	5091	Deleted row with Fund Type Code attribute domain value "8" with USSGL account 4384	Bulletin No. 2015-01	2014-12	SF 133/P&F	40
V	5092	Added Expiration Flag "N" to USSGL accounts 4158, 4382, 4383, 4384, and 4398	Bulletin No. 2015-01	2014-12	SF 133/P&F	40
V	5092	Revised Fund Type Code attribute domain value from "1" to "1/8" for USSGL account 4384	Bulletin No. 2015-01	2014-12	SF 133/P&F	40
V	5092	Deleted row with Fund Type Code attribute domain value "8" with USSGL account 4384	Bulletin No. 2015-01	2014-12	SF 133/P&F	40
V	5093	Added USSGL accounts 4158, 4382, and 4383	Bulletin No. 2015-01	2014-12	SF 133/P&F	40
V	5093	Revised Fund Type Code attribute domain value from "1" to "1/8" for USSGL account 4384	Bulletin No. 2015-01	2014-12	SF 133/P&F	40

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V	5093	Deleted row with Fund Type Code attribute domain value "8" with USSGL account 4384	Bulletin No. 2015-01	2014-12	SF 133/P&F	40
V	5094	Deleted USSGL accounts 4158, 4384, and 4398	Bulletin No. 2015-01	2014-12	SF 133/P&F	40
V	5095	Revised Prior Year Adjustment Code attribute domain values from "P/X" to "P" for USSGL account 4158	Bulletin No. 2015-01	2014-12	SF 133/P&F	40
V	5095	Added USSGL accounts 4382 and 4383	Bulletin No. 2015-01	2014-12	SF 133/P&F	40
V	5095	Revised Fund Type Code attribute domain value from "1" to "1/8" for USSGL account 4384	Bulletin No. 2015-01	2014-12	SF 133/P&F	40
V	5095	Deleted row with Fund Type Code attribute domain value "8" with USSGL account 4384	Bulletin No. 2015-01	2014-12	SF 133/P&F	40
V	5098	Added Expiration Flag "N" to USSGL accounts 4382 and 4384	Bulletin No. 2015-01	2014-12	SF 133/P&F	40
V	5100	Revised Prior Year Adjustment Code attribute domain value from "X" to "P/X" for USSGL accounts 4382 and 4384	Bulletin No. 2015-01	2014-12	SF 133/P&F	40
V	5100	Deleted row with Prior Year Adjustment Code attribute domain value of "P" for USSGL accounts 4382 and 4384	Bulletin No. 2015-01	2014-12	SF 133/P&F	40
	<u>Footnote</u>					
V	None					
	FMS 2108: Yearend Closing Statement:					
	None					
	Statement of Budgetary Resources:					
	<u>Column</u>					
V	None					
	<u>Line</u>					
V	4178	Revised line description	Bulletin No. 2015-01	2014-12	SBR	46
V	4180	Revised line description	Bulletin No. 2015-01	2014-12	SBR	46
V	4190	Revised line description	Bulletin No. 2015-01	2014-12	SBR	46
V	N/A	Revised section headers	Bulletin No. 2015-01	2014-12	SBR	46
	<u>Footnote</u>					
V	None					
	BULLETIN 2014-07					
	Part 1 Fiscal 2014					
I	<i>USSGL Chart of Accounts:</i>					
I	None				COA	

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II	<i>USSGL Accounts and Definitions:</i>					
II	None				DEF	
III	<i>USSGL Account Transactions:</i>					
III	F336	Added USSGL accounts 540500 and 540600	Bulletin No. 2014-07	2014-11	TC	9
IV	<i>USSGL Account Attributes:</i>					
<i>USSGL Proprietary and Budgetary Account Attribute Definition Report:</i>						
IV	None				ADR	
IV	<i>USSGL Proprietary and Budgetary Account Attribute Table:</i>					
	<u>Attribute</u>					
IV	None				ATT TBL	
	<u>USSGL</u>					
IV	320100	Added Federal Nonfederal Code attribute; Added Trading Partner Agency Identifier attribute; Added Trading Partner Agency Main Account Code attribute	Bulletin No. 2014-07	2014-12	ATT TBL	32
IV	320600	Added Federal Nonfederal Code attribute; Added Trading Partner Agency Identifier attribute; Added Trading Partner Agency Main Account Code attribute	Bulletin No. 2014-07	2014-12	ATT TBL	32
IV	412500	Added Credit Cohort Year attribute	Bulletin No. 2014-07	2014-11	ATT TBL	9
IV	417000	Added Credit Cohort Year attribute; Revised Financing Account Code attribute domain value from "N" to "G/N"	Bulletin No. 2014-07	2014-11	ATT TBL	44
IV	419000	Added Credit Cohort Year attribute; Revised Financing Account Code attribute domain value from "N" to "G/N"	Bulletin No. 2014-07	2014-11	ATT TBL	44
IV	438400	Added Borrowing Source Code attribute	Bulletin No. 2014-07	2014-11	ATT TBL	13
IV	438400	Revised Reduction Type Code attribute domain values from "ATB/OTR/SEQ" to "ATB/OTR/SEQ/XXX"	Bulletin No. 2014-07	2014-11	ATT TBL	47
IV	572000	Revised TAS Status attribute domain value from "U/E" to "U/E/C"	Bulletin No. 2014-07	2014-11	ATT TBL	9
IV	578000	Revised TAS Status attribute domain value from "U/E" to "U/E/C"	Bulletin No. 2014-07	2014-11	ATT TBL	9
IV	673000	Revised TAS Status attribute domain value from "U/E" to "U/E/C"	Bulletin No. 2014-07	2014-11	ATT TBL	9
IV	690000	Revised Federal Non-Federal Code attribute domain values from "F/N" to "F/N/Z"	Bulletin No. 2014-07	2014-12	ATT TBL	32
V	<i>USSGL Crosswalks to Standard External Reports:</i>					
<i>SF 133: Report on Budget Execution and Budgetary Resources:</i>						
	<u>Column</u>					
V	None				SF-133	
	<u>Line</u>					
V	1000	Added Borrowing Source Code attribute domain values "F/P/T" with Authority Type Code attribute domain value "B" to USSGL account 438400	Bulletin No. 2014-07	2014-11	SF 133	13

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V	1000	Added Reduction Type Code attribute domain value "XXX" to USSGL account 438400	Bulletin No. 2014-07	2014-11	SF 133	47
V	1000	Added a row with Authority Type Code attribute domain value "P", TAS Status Code attribute domain value "E" and GTAS Fund Type Code attribute domain value "EG" for USSGL account 438400	Bulletin No. 2014-07	2014-11	SF 133	43
V	1010	Added a row with Financing Account Code attribute domain value "G" for USSGL account 419000	Bulletin No. 2014-07	2014-11	SF 133	44
V	1020	Revised line description	Bulletin No. 2014-07	2014-11	SF 133	40
V	1020	Revised GTAS Fund Type Code attribute domain values from "ER/ES/ET" to "ER/ET" with Authority Type Code attribute domain value "B" for USSGL account 414600	Bulletin No. 2014-07	2014-11	SF 133	46
V	1020	Added Borrowing Source Code attribute domain values "F/P/T" with Authority Type Code attribute domain value "B" to USSGL account 438400	Bulletin No. 2014-07	2014-11	SF 133	13
V	1020	Added Reduction Type Code attribute domain value "XXX" to USSGL account 438400	Bulletin No. 2014-07	2014-11	SF 133	47
V	1020	Added a row with Authority Type Code attribute domain value "P", TAS Status Code attribute domain value "E" and GTAS Fund Type Code attribute domain value "EG" for USSGL account 438400	Bulletin No. 2014-07	2014-11	SF 133	43
V	1020	Added a row with Authority Type Code attribute domain value "C", Reduction Type Code attribute domain value "OTR" and GTAS Fund Type Code "ES" for USSGL account 439200	Bulletin No. 2014-07	2014-11	SF 133	45
V	1060	Revised GTAS Fund Type Code attribute domain value from "EP" to "EG/EP" for USSGL account 438400	Bulletin No. 2014-07	2014-11	SF 133	43
V	1060	Added Reduction Type Code attribute domain value "XXX" to USSGL account 438400	Bulletin No. 2014-07	2014-11	SF 133	47
V	1080	Revised GTAS Fund Type Code attribute domain values from "ER/ES/ET" to "ER/ET" with Authority Type Code attribute domain value "B" for USSGL account 414600	Bulletin No. 2014-07	2014-11	SF 133	46
V	1080	Added Reduction Type Code attribute domain value "XXX" to USSGL account 438400	Bulletin No. 2014-07	2014-11	SF 133	47
V	1080	Revised GTAS Fund Type Code attribute domain value from "EP" to "EG/EP" for USSGL account 438400	Bulletin No. 2014-07	2014-11	SF 133	43
V	1099	Revised calculation reference	Bulletin No. 2014-07	2014-11	SF 133	40
V	1101	Added Reduction Type Code attribute domain value "XXX" to USSGL account 438400	Bulletin No. 2014-07	2014-11	SF 133	47
V	1136	Deleted	Bulletin No. 2014-07	2014-11	SF 133	40
V	1160	Revised line description	Bulletin No. 2014-07	2014-11	SF 133	40
V	1180	Revised line description	Bulletin No. 2014-07	2014-11	SF 133	40
V	1201	Added Reduction Type Code attribute domain value "XXX" to USSGL account 438400	Bulletin No. 2014-07	2014-11	SF 133	47
V	1203	Added a row with Authority Type Code attribute domain value "P", TAS Status Code attribute domain value "E" and GTAS Fund Type Code attribute domain value "EG" for USSGL account 438400	Bulletin No. 2014-07	2014-11	SF 133	43

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V	1236	Deleted row with Authority Type Code attribute domain value "B" and GTAS Fund Type Code attribute domain values "ES/ET" for USSGL account 414600	Bulletin No. 2014-07	2014-11	SF 133	46
V	1237	Deleted	Bulletin No. 2014-07	2014-11	SF 133	40
V	1260	Revised line description	Bulletin No. 2014-07	2014-11	SF 133	40
V	1280	Revised line description	Bulletin No. 2014-07	2014-11	SF 133	40
V	1340	Revised line description	Bulletin No. 2014-07	2014-11	SF 133	40
V	1400	Added Borrowing Source Code attribute domain values "F/P/T" with Authority Type Code attribute domain value "B" to USSGL account 438400	Bulletin No. 2014-07	2014-11	SF 133	13
V	1440	Revised line description	Bulletin No. 2014-07	2014-11	SF 133	40
V	1540	Revised line description	Bulletin No. 2014-07	2014-11	SF 133	40
V	1600	Revised GTAS Fund Type Code attribute domain values from "EG/EP/ER/ET" to "EG/EP/ER/ES/ET" for USSGL account 413100	Bulletin No. 2014-07	2014-11	SF 133	45
V	1620	Revised GTAS Fund Type Code attribute domain values from "EG/EP/ER/ET" to "EG/EP/ER/ES/ET" for USSGL account 439200	Bulletin No. 2014-07	2014-11	SF 133	45
V	1640	Revised line description	Bulletin No. 2014-07	2014-11	SF 133	40
V	1750	Revised line description	Bulletin No. 2014-07	2014-11	SF 133	40
V	1810	Added a row with Financing Account Code attribute domain value "G" for USSGL account 417000	Bulletin No. 2014-07	2014-11	SF 133	44
V	1850	Revised line description	Bulletin No. 2014-07	2014-11	SF 133	40
V	1900	Revised line description	Bulletin No. 2014-07	2014-11	SF 133	40
V	1910	Revised calculation reference	Bulletin No. 2014-07	2014-11	SF 133	40
V	2190	Added line	Bulletin No. 2014-07	2014-11	SF 133	40
V	2500	Revised calculation reference	Bulletin No. 2014-07	2014-11	SF 133	40
V	3001	Revised line description	Bulletin No. 2014-07	2014-11	SF 133	40
V	3061	Revised line description	Bulletin No. 2014-07	2014-11	SF 133	40
V	3200	Revised calculation reference	Bulletin No. 2014-07	2014-11	SF 133	40
V	4180	Revised line description	Bulletin No. 2014-07	2014-11	SF 133	40
V	4190	Revised line description	Bulletin No. 2014-07	2014-11	SF 133	40
V	N/A	Revised section headers and sub-headers	Bulletin No. 2014-07	2014-11	SF 133	40
	<u>Footnote</u>					
V	None				SF-133	
V	Schedule P: Program and Financing (P&F) Schedule:					
	<u>Column</u>					
V	None				P&F	
	<u>Line</u>					
V	1000	Added Borrowing Source Code attribute domain values "F/P/T" with Authority Type Code attribute domain value "B" to USSGL account 438400	Bulletin No. 2014-07	2014-11	P&F	13
V	1000	Added Reduction Type Code attribute domain value "XXX" to USSGL account 438400	Bulletin No. 2014-07	2014-11	P&F	47

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V	1010	Added a row with Financing Account Code attribute domain value "G" for USSGL account 419000	Bulletin No. 2014-07	2014-11	P&F	44
V	1020	Revised line description	Bulletin No. 2014-07	2014-11	P&F	40
V	1020	Revised GTAS Fund Type Code attribute domain values from "ER/ES/ET" to "ER/ET" with Authority Type Code attribute domain value "B" for USSGL account 414600	Bulletin No. 2014-07	2014-11	P&F	46
V	1020	Added Borrowing Source Code attribute domain values "F/P/T" with Authority Type Code attribute domain value "B" to USSGL account 438400	Bulletin No. 2014-07	2014-11	P&F	13
V	1020	Added Reduction Type Code attribute domain value "XXX" to USSGL account 438400	Bulletin No. 2014-07	2014-11	P&F	47
V	1020	Added a row with Authority Type Code attribute domain value "C", Reduction Type Code attribute domain value "OTR" and GTAS Fund Type Code "ES" for USSGL account 439200	Bulletin No. 2014-07	2014-11	P&F	45
V	1101	Added Reduction Type Code attribute domain value "XXX" to USSGL account 438400	Bulletin No. 2014-07	2014-11	P&F	47
V	1136	Deleted	Bulletin No. 2014-07	2014-11	P&F	40
V	1160	Revised line description	Bulletin No. 2014-07	2014-11	P&F	40
V	1180	Revised line description	Bulletin No. 2014-07	2014-11	P&F	40
V	1201	Added Reduction Type Code attribute domain value "XXX" to USSGL account 438400	Bulletin No. 2014-07	2014-11	P&F	47
V	1236	Deleted row with Authority Type Code attribute domain value "B" and GTAS Fund Type Code attribute domain values "ES/ET" for USSGL account 414600	Bulletin No. 2014-07	2014-11	P&F	46
V	1237	Deleted	Bulletin No. 2014-07	2014-11	P&F	40
V	1260	Revised line description	Bulletin No. 2014-07	2014-11	P&F	40
V	1280	Revised line description	Bulletin No. 2014-07	2014-11	P&F	40
V	1340	Revised line description	Bulletin No. 2014-07	2014-11	P&F	40
V	1400	Added Borrowing Source Code attribute domain values "F/P/T" with Authority Type Code attribute domain value "B" to USSGL account 438400	Bulletin No. 2014-07	2014-11	P&F	13
V	1440	Revised line description and calculation reference	Bulletin No. 2014-07	2014-11	P&F	40
V	1540	Revised line description	Bulletin No. 2014-07	2014-11	P&F	40
V	1600	Revised GTAS Fund Type Code attribute domain values from "EG/EP/ER/ET" to "EG/EP/ER/ES/ET" for USSGL account 413100	Bulletin No. 2014-07	2014-11	P&F	45
V	1620	Revised GTAS Fund Type Code attribute domain values from "EG/EP/ER/ET" to "EG/EP/ER/ES/ET" for USSGL account 439200	Bulletin No. 2014-07	2014-11	P&F	45
V	1640	Revised line description	Bulletin No. 2014-07	2014-11	P&F	40
V	1750	Revised line description	Bulletin No. 2014-07	2014-11	P&F	40
V	1810	Added a row with Financing Account Code attribute domain value "G" for USSGL account 417000	Bulletin No. 2014-07	2014-11	P&F	44
V	1850	Revised line description	Bulletin No. 2014-07	2014-11	P&F	40
V	1900	Revised line description and calculation reference	Bulletin No. 2014-07	2014-11	P&F	40
V	1930	Revised calculation reference	Bulletin No. 2014-07	2014-11	P&F	40
V	1941	Revised line description	Bulletin No. 2014-07	2014-11	P&F	40
V	1950	Revised line description	Bulletin No. 2014-07	2014-11	P&F	40

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V	1951	Revised line description	Bulletin No. 2014-07	2014-11	P&F	40
V	1952	Revised line description	Bulletin No. 2014-07	2014-11	P&F	40
V	1953	Revised line description	Bulletin No. 2014-07	2014-11	P&F	40
V	1954	Revised line description	Bulletin No. 2014-07	2014-11	P&F	40
V	1955	Revised line description	Bulletin No. 2014-07	2014-11	P&F	40
V	3001	Revised line description	Bulletin No. 2014-07	2014-11	P&F	40
V	3061	Revised line description	Bulletin No. 2014-07	2014-11	P&F	40
V	3200	Revised calculation reference	Bulletin No. 2014-07	2014-11	P&F	40
V	4090	Revised calculation reference	Bulletin No. 2014-07	2014-11	P&F	40
V	4180	Revised line description	Bulletin No. 2014-07	2014-11	P&F	40
V	4190	Revised line description	Bulletin No. 2014-07	2014-11	P&F	40
V	5090	Revised line description	Bulletin No. 2014-07	2014-11	P&F	40
V	5090	Revised TAS Status Indicator attribute domain values from "U/E" to "U" for USSGL account 438400	Bulletin No. 2014-07	2014-11	P&F	40
V	5090	Revised TAS Status Transitioning Code attribute domain values from "X/K/N" to "K/N" for USSGL accounts 415800, 438200, 438300, 438400, and 439800	Bulletin No. 2014-07	2014-11	P&F	40
V	5090	Deleted USSGL account 439800 with TAS Status Indicator attribute domain value of "E"	Bulletin No. 2014-07	2014-11	P&F	40
V	5091	Added line for "Expiring unavailable balance: Offsetting collections"	Bulletin No. 2014-07	2014-11	P&F	40
V	5092	Revised line description and renumbered from line 5091	Bulletin No. 2014-07	2014-11	P&F	40
V	5092	Revised TAS Status Indicator attribute domain values from "U/E" to "U" for USSGL accounts 415800 and 438400	Bulletin No. 2014-07	2014-11	P&F	40
V	5092	Revised TAS Status Transitioning Code attribute domain values from "X/K/N" to "K/N" for USSGL accounts 415800, 438200, 438300, 438400, and 439800	Bulletin No. 2014-07	2014-11	P&F	40
V	5092	Deleted USSGL account 439800 with TAS Status Indicator attribute domain value of "E"	Bulletin No. 2014-07	2014-11	P&F	40
V	5092	Revised calculation reference	Bulletin No. 2014-07	2014-11	P&F	40
V	5093	Added line for "Expired unavailable balance, SOY: Offsetting collections"	Bulletin No. 2014-07	2014-11	P&F	40
V	5094	Added line for "Canceling unavailable balance: Offsetting collections"	Bulletin No. 2014-07	2014-11	P&F	40
V	5095	Added line for "Expired unavailable balance, EOY: Offsetting collections"	Bulletin No. 2014-07	2014-11	P&F	40
V	5095	Added calculation line reference	Bulletin No. 2014-07	2014-11	P&F	40
V	5096	Revised line description and renumbered from line 5092	Bulletin No. 2014-07	2014-11	P&F	40
V	5096	Revised TAS Status Indicator attribute domain values from "U/E" to "U" for USSGL account 438400	Bulletin No. 2014-07	2014-11	P&F	40
V	5096	Revised TAS Status Transitioning Code attribute domain values from "X/K/N" to "K/N" for USSGL accounts 438200 and 438400	Bulletin No. 2014-07	2014-11	P&F	40
V	5097	Added line for "Expiring unavailable balance: Appropriations"	Bulletin No. 2014-07	2014-11	P&F	40
V	5098	Revised line description and renumbered from line 5093	Bulletin No. 2014-07	2014-11	P&F	40
V	5098	Revised TAS Status Indicator attribute domain values from "U/E" to "U" for USSGL account 438400	Bulletin No. 2014-07	2014-11	P&F	40
V	5098	Revised TAS Status Transitioning Code attribute domain values from "X/K/N" to "K/N" for USSGL accounts 438200 and 438400	Bulletin No. 2014-07	2014-11	P&F	40

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V	5098	Revised calculation reference	Bulletin No. 2014-07	2014-11	P&F	40
V	5099	Revised line description and renumbered from line 5094	Bulletin No. 2014-07	2014-11	P&F	40
V	5099	Revised TAS Status Transitioning Code attribute domain values from "X/K/N" to "K/N" for USSGL accounts 438200 and 438400	Bulletin No. 2014-07	2014-11	P&F	40
V	5100	Revised line description and renumbered from line 5095	Bulletin No. 2014-07	2014-11	P&F	40
V	5100	Revised TAS Status Transitioning Code attribute domain values from "X/K/N" to "K/N" for USSGL accounts 438200 and 438400	Bulletin No. 2014-07	2014-11	P&F	40
V	5100	Revised calculation reference	Bulletin No. 2014-07	2014-11	P&F	40
V	5101	Revised line description and renumbered from line 5096	Bulletin No. 2014-07	2014-11	P&F	40
V	5101	Revised TAS Status Transitioning Code attribute domain values from "X/K/N" to "K/N" for USSGL accounts 438200 and 438400	Bulletin No. 2014-07	2014-11	P&F	40
V	5101	Revised TAS Status Indicator attribute domain values from "U/E" to "U" for USSGL account 438400	Bulletin No. 2014-07	2014-11	P&F	40
V	5101	Added Borrowing Source Code attribute domain values "F/P/T" with Authority Type Code attribute domain value "B" to USSGL account 438400	Bulletin No. 2014-07	2014-11	P&F	13
V	5102	Revised line description and renumbered from line 5097	Bulletin No. 2014-07	2014-11	P&F	40
V	5102	Revised TAS Status Transitioning Code attribute domain values from "X/K/N" to "K/N" for USSGL accounts 438200 and 438400	Bulletin No. 2014-07	2014-11	P&F	40
V	5102	Revised TAS Status Indicator attribute domain values from "U/E" to "U" for USSGL account 438400	Bulletin No. 2014-07	2014-11	P&F	40
V	5102	Added Borrowing Source Code attribute domain values "F/P/T" with Authority Type Code attribute domain value "B" to USSGL account 438400	Bulletin No. 2014-07	2014-11	P&F	13
V	5102	Added calculation line reference	Bulletin No. 2014-07	2014-11	P&F	40
V	5200	Revised line description and renumbered from line 5100	Bulletin No. 2014-07	2014-11	P&F	40
V	5201	Revised line description and renumbered from line 5101	Bulletin No. 2014-07	2014-11	P&F	40
V	7011	Deleted line	Bulletin No. 2014-07	2014-11	P&F	40
V	7012	Revised line description	Bulletin No. 2014-07	2014-11	P&F	40
V	N/A	Revised section headers and sub-headers	Bulletin No. 2014-07	2014-11	P&F	40
	<u>Footnote</u>					
V	None				P&F	
	FMS 2108: Yearend Closing Statement:					
	<i>Column 2: Preclosing Unexpended Balance</i>					
V	Column 2	Added Borrowing Authority From the Treasury attribute domain values "D/I/M/N" to USSGL accounts 101000, 112000, 112500, 113000, 119300, 119400, 120500, 120900, 161000, 161100, 161800, 162000, 162100, 163000, 163100, 163300, 167000, 167100, 167200 and 167900.	Bulletin No. 2014-07	2014-11	2108	42
V	Column 2	Added Borrowing Authority From the Treasury attribute domain value "N" to USSGL account 413900.	Bulletin No. 2014-07	2014-11	2108	42
V	Column 2	Added Borrowing Authority From the Treasury attribute domain value "N" to USSGL account 414900 with Borrowing Source attribute domain value "P".	Bulletin No. 2014-07	2014-11	2108	42

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V	Column 2	Added Borrowing Authority From the Treasury attribute domain values "D/I/M" to USSGL account 414900 with Borrowing Source attribute domain values "F/T".	Bulletin No. 2014-07	2014-11	2108	42
V	Column 2	Added Borrowing Authority From the Public attribute domain values "D/I/M/N" to USSGL accounts 101000, 112000, 112500, 113000, 119300, 119400, 120500, 120900, 161000, 161100, 161800, 162000, 162100, 163000, 163100, 163300, 167000, 167100, 167200 and 167900.	Bulletin No. 2014-07	2014-11	2108	42
V	Column 2	Added Borrowing Authority From the Public attribute domain value "N" to USSGL account 413900.	Bulletin No. 2014-07	2014-11	2108	42
V	Column 2	Added Borrowing Authority From the Public attribute domain value "N" to USSGL account 414900 with Borrowing Source attribute domain values "F/T".	Bulletin No. 2014-07	2014-11	2108	42
V	Column 2	Added Borrowing Authority From the Public attribute domain values "D/I/M" to USSGL account 414900 with Borrowing Source attribute domain values "P".	Bulletin No. 2014-07	2014-11	2108	42
V	Column 2	Added Contract Authority attribute domain values "D/I/M/N" to USSGL accounts 101000, 112000, 112500, 113000, 119300, 119400, 120500, 120900, 161000, 161100, 161800, 162000, 162100, 163000, 163100, 163300, 167000, 167100, 167200 and 167900.	Bulletin No. 2014-07	2014-11	2108	42
V	Column 2	Added Contract Authority attribute domain values "D/I/M" to USSGL account 413900.	Bulletin No. 2014-07	2014-11	2108	42
V	Column 2	Added Contract Authority attribute domain value "N" to USSGL account 414900.	Bulletin No. 2014-07	2014-11	2108	42
	<i>Column 3: Borrowing and Contract Authority: New Authority and Rescissions</i>					
V	Column 3	Added Borrowing Authority From the Treasury attribute domain value "N" to USSGL accounts 413100, 413700 and 415300.	Bulletin No. 2014-07	2014-11	2108	42
V	Column 3	Added Borrowing Authority From the Treasury attribute domain value "N" to USSGL accounts 414000, 414100, 438200, 438400, 439200 and 439300 with Borrowing Source attribute domain value "P".	Bulletin No. 2014-07	2014-11	2108	42
V	Column 3	Added Borrowing Authority From the Treasury attribute domain values "D/M" to USSGL accounts 414000, 438200, 438400, 439200, 439300 with Borrowing Source attribute domain values "F/T".	Bulletin No. 2014-07	2014-11	2108	42
V	Column 3	Added Borrowing Authority From the Treasury attribute domain values "D/I/M" to USSGL accounts 414100 with Borrowing Source attribute domain values "F/T".	Bulletin No. 2014-07	2014-11	2108	42
V	Column 3	Added Borrowing Authority From the Public attribute domain value "N" to USSGL accounts 413100, 413700 and 415300.	Bulletin No. 2014-07	2014-11	2108	42
V	Column 3	Added Borrowing Authority From the Public attribute domain value "N" to USSGL accounts 414000, 414100, 438200, 438400, 439200 and 439300 with Borrowing Source attribute domain values "F/T".	Bulletin No. 2014-07	2014-11	2108	42
V	Column 3	Added Borrowing Authority From the Public attribute domain values "D/M" to USSGL accounts 414000, 438200, 438400, 439200, 439300 with Borrowing Source attribute domain value "P".	Bulletin No. 2014-07	2014-11	2108	42
V	Column 3	Added Borrowing Authority From the Public attribute domain values "D/I/M" to USSGL account 414100 with Borrowing Source attribute domain value "P"	Bulletin No. 2014-07	2014-11	2108	42
V	Column 3	Added Contract Authority attribute domain value "N" for USSGL accounts 414000, 414100, 438200, 438400, 439200 and 439300.	Bulletin No. 2014-07	2014-11	2108	42

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V	Column 3	Added Contract Authority attribute domain values "D/I/M" for USSGL accounts 413100, 413700 and 415300.	Bulletin No. 2014-07	2014-11	2108	42
V	Column 3	Added Borrowing Source Code attribute domain values "F/T" for USSGL accounts 438400 with Business Line of "BAT"	Bulletin No. 2014-07	2014-11	2108	13
V	Column 3	Added Borrowing Source Code attribute domain value "P" for USSGL accounts 438400 with Business Line of "BAP"	Bulletin No. 2014-07	2014-11	2108	13
<i>Column 4: Appropriations to Liquidate Contract and Borrowing Authority</i>						
V	Column 4	Added Borrowing Authority From the Treasury attribute domain value "N" to USSGL accounts 413500, 413600, 415400 and 415500	Bulletin No. 2014-07	2014-11	2108	42
V	Column 4	Added Borrowing Authority From the Treasury attribute domain value "N" to USSGL account 414500 with Borrowing Source attribute domain value "P"	Bulletin No. 2014-07	2014-11	2108	42
V	Column 4	Added Borrowing Authority From the Treasury attribute domain value "D/I/M" to USSGL account 414500 with Borrowing Source attribute domain values "F/T"	Bulletin No. 2014-07	2014-11	2108	42
V	Column 4	Added Borrowing Authority From the Public attribute domain value "N" to USSGL accounts 413500, 413600, 415400 and 415500	Bulletin No. 2014-07	2014-11	2108	42
V	Column 4	Added Borrowing Authority From the Public attribute domain value "N" to USSGL account 414500 with Borrowing Source attribute domain values "F/T"	Bulletin No. 2014-07	2014-11	2108	42
V	Column 4	Added Borrowing Authority From the Public attribute domain values "D/I/M" to USSGL account 414500 with Borrowing Source attribute domain value "P".	Bulletin No. 2014-07	2014-11	2108	42
V	Column 4	Added Contract Authority attribute domain value "N" for USSGL account 414500.	Bulletin No. 2014-07	2014-11	2108	42
V	Column 4	Added Contract Authority attribute domain values "D/I/M" for USSGL account 413500, 413600, 415400 and 415500.	Bulletin No. 2014-07	2014-11	2108	42
V	Column 4	Added a new line for USSGL account 413600 with a Begin/End attribute domain value "E" and a Prior Year Adjustment attribute domain value "P"	Bulletin No. 2014-07	2015-01	2108	26
V	Column 4	Revised Prior Year Adjustment attribute domain value from "P/X" to "X" to existing USSGL account 413600 with a Begin/End attribute domain value "E"	Bulletin No. 2014-07	2015-01	2108	26
<i>Column 5: Borrowing and Contract Authority Adjustments</i>						
V	Column 5	Added Borrowing Authority From the Treasury attribute domain value "N" to USSGL accounts 413200, 413300, 413400 and 413500.	Bulletin No. 2014-07	2014-11	2108	42
V	Column 5	Added Borrowing Authority From the Treasury attribute domain value "N" to USSGL accounts 414000, 414300, 414400, 438200, 438400, 439200 and 439300 with Borrowing Source attribute domain value "P"	Bulletin No. 2014-07	2014-11	2108	42
V	Column 5	Added Borrowing Authority From the Treasury attribute domain value "N" to USSGL accounts 438200, 438400, 439200 and 439300 with Authority Type Code "C".	Bulletin No. 2014-07	2014-11	2108	42
V	Column 5	Added Borrowing Authority From the Treasury attribute domain values "I/M" to USSGL accounts 414000, 414300, 414400, 438200, 438400, 439200 and 439300 with Borrowing Source attribute domain values "F/T".	Bulletin No. 2014-07	2014-11	2108	42
V	Column 5	Added Borrowing Authority From the Public attribute domain value "N" to USSGL accounts 413200, 413300, 413400 and 413500.	Bulletin No. 2014-07	2014-11	2108	42

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V	Column 5	Added Borrowing Authority From the Public attribute domain value "N" to USSGL accounts 414000, 414300, 414400, 438200, 438400, 439200 and 439300 with Borrowing Source attribute domain values "F/T".	Bulletin No. 2014-07	2014-11	2108	42
V	Column 5	Added Borrowing Authority From the Public attribute domain value "N" to USSGL accounts 438200, 438400, 439200 and 439300 with Authority Type Code "C".	Bulletin No. 2014-07	2014-11	2108	42
V	Column 5	Added Borrowing Authority From the Public attribute domain values "I/M" to USSGL accounts 414000, 414300, 414400, 438200, 438400, 439200 and 439300 with Borrowing Source attribute domain value "P".	Bulletin No. 2014-07	2014-11	2108	42
V	Column 5	Added Contract Authority attribute domain value "N" to USSGL accounts 414000, 414300 and 414400.	Bulletin No. 2014-07	2014-11	2108	42
V	Column 5	Added Contract Authority attribute domain value "N" to USSGL accounts 438200, 438400, 439200 and 439300 with Authority Type Code "B".	Bulletin No. 2014-07	2014-11	2108	42
V	Column 5	Added Contract Authority attribute domain values "I/M" to USSGL accounts 413200 and 413300.	Bulletin No. 2014-07	2014-11	2108	42
V	Column 5	Added Contract Authority attribute domain values "D/I/M" to USSGL accounts 413400 and 413500	Bulletin No. 2014-07	2014-11	2108	42
V	Column 5	Added Contract Authority attribute domain values "D/I/M" to USSGL accounts 438200, 438400, 439200 and 439300 with Authority Type Code "C".	Bulletin No. 2014-07	2014-11	2108	42
V	Column 5	Added Borrowing Source Code attribute domain values "F/T" for USSGL accounts 438400 with Business Line of "BAT"	Bulletin No. 2014-07	2014-11	2108	13
V	Column 5	Added Borrowing Source Code attribute domain value "P" for USSGL accounts 438400 with Business Line of "BAP"	Bulletin No. 2014-07	2014-11	2108	13
		<i>Column 7: Reimbursements Earned and Refunds</i>				
V	Column 7	Added Borrowing Authority From the Treasury attribute domain values "D/I/M/N" to USSGL accounts 408100, 408200, 408300, 412100, 412300, 412600, 416600, 416800, 417100, 419900, 422500, 423200, 423300, 423400, 425100, 428300, 428500, 428600 and 428700.	Bulletin No. 2014-07	2014-11	2108	42
V	Column 7	Added Borrowing Authority From the Public attribute domain values "D/I/M/N" to USSGL accounts 408100, 408200, 408300, 412100, 412300, 412600, 416600, 416800, 417100, 419900, 422500, 423200, 423300, 423400, 425100, 428300, 428500, 428600 and 428700.	Bulletin No. 2014-07	2014-11	2108	42
V	Column 7	Added Contract Authority attribute domain values "D/I/M/N" to USSGL accounts 408100, 408200, 408300, 412100, 412300, 412600, 416600, 416800, 417100, 419900, 422500, 423200, 423300, 423400, 425100, 428300, 428500, 428600 and 428700.	Bulletin No. 2014-07	2014-11	2108	42
		<i>Column 8: Unfilled Customers Orders</i>				
V	Column 8	Added Borrowing Authority From the Treasury attribute domain values "D/I/M/N" to USSGL accounts 422100 and 423000.	Bulletin No. 2014-07	2014-11	2108	42
V	Column 8	Added Borrowing Authority From the Public attribute domain values "D/I/M/N" to USSGL accounts 422100 and 423000.	Bulletin No. 2014-07	2014-11	2108	42

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V	Column 8	Added Contract Authority attribute domain values "D/I/M/N" to USSGL accounts 422100 and 423000.	Bulletin No. 2014-07	2014-11	2108	42
	<i>Column 9: Undelivered Orders and Contracts</i>					
V	Column 9	Added Borrowing Authority From the Treasury attribute domain values "D/I/M/N" to USSGL accounts 480100, 483100, 487100 and 488100.	Bulletin No. 2014-07	2014-11	2108	42
V	Column 9	Added Borrowing Authority From the Public attribute domain values "D/I/M/N" to USSGL accounts 480100, 483100, 487100 and 488100.	Bulletin No. 2014-07	2014-11	2108	42
V	Column 9	Added Contract Authority attribute domain values "D/I/M/N" to USSGL accounts 480100, 483100, 487100 and 488100.	Bulletin No. 2014-07	2014-11	2108	42
	<i>Column 10: Accounts Payable and Other Liabilities</i>					
V	Column 10	Added Borrowing Authority From the Treasury attribute domain values "D/I/M/N" to USSGL accounts 412400, 412700, 417200, 432000, 490100, 493100, 497100 and 498100.	Bulletin No. 2014-07	2014-11	2108	42
V	Column 10	Added Borrowing Authority From the Public attribute domain values "D/I/M/N" to USSGL accounts 412400, 412700, 417200, 432000, 490100, 493100, 497100 and 498100.	Bulletin No. 2014-07	2014-11	2108	42
V	Column 10	Added Contract Authority attribute domain values "D/I/M/N" to USSGL accounts 412400, 412700, 417200, 432000, 490100, 493100, 497100 and 498100.	Bulletin No. 2014-07	2014-11	2108	42
	<i>Column 11: Unobligated Balance</i>					
V	Column 11	Added Borrowing Authority From the Treasury attribute domain values "D/I/M/N" to USSGL accounts 415700, 415800, 435700, 439400, 439600, 439700, 439900, 442000, 443000, 445000, 451000, 461000, 462000, 463000, 465000, 470000 and 472000.	Bulletin No. 2014-07	2014-11	2108	42
V	Column 11	Added Borrowing Authority From the Public attribute domain values "D/I/M/N" to USSGL accounts 415700, 415800, 435700, 439400, 439600, 439700, 439900, 442000, 443000, 445000, 451000, 461000, 462000, 463000, 465000, 470000 and 472000.	Bulletin No. 2014-07	2014-11	2108	42
V	Column 11	Added Contract Authority attribute domain values "D/I/M/N" to USSGL accounts 415700, 415800, 435700, 439400, 439600, 439700, 439900, 442000, 443000, 445000, 451000, 461000, 462000, 463000, 465000, 470000 and 472000.	Bulletin No. 2014-07	2014-11	2108	42
V	Column 11	Added Borrowing Authority From the Treasury attribute domain value "N" to USSGL accounts 438200, 438300, 438400 and 439800.	Bulletin No. 2014-07	2014-11	2108	42
V	Column 11	Added Borrowing Authority From the Public attribute domain value "N" to USSGL accounts 438200, 438300, 438400 and 439800.	Bulletin No. 2014-07	2014-11	2108	42
V	Column 11	Added Contract Authority attribute domain value "N" to USSGL accounts 438200, 438300, 438400 and 439800.	Bulletin No. 2014-07	2014-11	2108	42
	<i>Footnotes and Additional Information</i>					

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V	Additional Information Section	Added definition for domain values "D/I/M/N" to be used for "Borrowing Authority From the Treasury", "Borrowing Authority From the Public" and "Contract Authority" attributes.	Bulletin No. 2014-07	2014-11	2108	42
	Balance Sheet:					
	<u>Line</u>					
V	32	Revised Federal Non-Federal Code attribute domain values for USSGL account 690000 from "F/N" to "F/N/Z"	Bulletin No. 2014-07	2014-12	BS	32
V	33	Revised Federal Non-Federal Code attribute domain values for USSGL account 690000 from "F/N" to "F/N/Z"	Bulletin No. 2014-07	2014-12	BS	32
	<u>Footnote</u>					
V	None				BS	
	Statement of Net Cost:					
	<u>Line</u>					
V	1	Revised Federal Non-Federal Code attribute domain values for USSGL account 690000 from "F/N" to "F/N/Z"	Bulletin No. 2014-07	2014-12	SNC	32
V	2	Revised Federal Nonfederal attribute domain values from "F/N" to "F/G/N/Z" for USSGL account 590000	Bulletin No. 2014-07	2014-11	SNC	9
V	6	Revised Federal Non-Federal Code attribute domain values for USSGL account 690000 from "F/N" to "F/N/Z"	Bulletin No. 2014-07	2014-12	SNC	32
V	7	Revised Federal Nonfederal attribute domain value from "F/G/N" to "F/G/N/Z" for USSGL account 590000	Bulletin No. 2014-07	2014-11	SNC	9
	<u>Footnote</u>					
V	None				SNC	
	Statement of Changes in Net Position:					
	<u>Line</u>					
V	None				SCNP	
	<u>Footnote</u>					
V	None				SCNP	
	Statement of Budgetary Resources:					
	<u>Column</u>					
V	None				SBR	
	<u>Line</u>					

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V	1000	Added a row with Authority Type Code attribute domain value "P", TAS Status Code attribute domain value "E" and GTAS Fund Type Code attribute domain value "EG" for USSGL account 438400	Bulletin No. 2014-07	2014-11	SBR	43
V	1020	Revised GTAS Fund Type Code attribute domain values from "ER/ES/ET" to "ER/ET" with Authority Type Code attribute domain value "B" for USSGL account 414600	Bulletin No. 2014-07	2014-11	SBR	46
V	1020	Added a row with Authority Type Code attribute domain value "P", TAS Status Code attribute domain value "E" and GTAS Fund Type Code attribute domain value "EG" for USSGL account 438400	Bulletin No. 2014-07	2014-11	SBR	43
V	1020	Added row with Authority Type Code attribute domain value "C" and GTAS Fund Type Code attribute domain value "ES" for USSGL account 439200	Bulletin No. 2014-07	2014-11	SBR	45
V	1290	Deleted row with Authority Type Code attribute domain value "B" and GTAS Fund Type Code attribute domain values "ES/ET" for USSGL account 414600	Bulletin No. 2014-07	2014-11	SBR	46
V	1290	Added a row with Authority Type Code attribute domain value "P", TAS Status Code attribute domain value "E" and GTAS Fund Type Code attribute domain value "EG" for USSGL account 438400	Bulletin No. 2014-07	2014-11	SBR	43
V	1690	Revised GTAS Fund Type Code attribute domain values from "EG/EP/ER/ET" to "EG/EP/ER/ES/ET" for USSGL accounts 413100 and 439200	Bulletin No. 2014-07	2014-11	SBR	45
	<u>Footnote</u>					
V	None				SBR	
Statement of Custodial Activity:						
	<u>Line</u>					
V	None				SCA	
	<u>Footnote</u>					
V	None				SCA	
VI USSGL Crosswalks to Reclassified Statements:						
Reclassified Balance Sheet:						
	<u>Line</u>					
VI	9.1	Revised Federal Non-Federal Code attribute domain values from "F/N" to F/N/Z" for USSGL account 690000	Bulletin No. 2014-07	2014-12	RBS	32
VI	9.2	Revised Federal Non-Federal Code attribute domain value from "blank" to "F" for USSGL accounts 320100 and 320600	Bulletin No. 2014-07	2014-12	RBS	32
VI	9.2	Revised Federal Non-Federal Code attribute domain values from "F/N" to F/N/Z" for USSGL account 690000	Bulletin No. 2014-07	2014-12	RBS	32
	<u>Footnote</u>					
VI	None					
Reclassified Statement of Net Cost:						

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	<u>Line</u>					
VI	7.7	Added USSGL account 690000	Bulletin No. 2014-07	2014-12	RSNC	32
VI	12.6	Revised Federal Non-Federal Code attribute domain values for USSGL account 590000 from "Z" to "G/Z"	Bulletin No. 2014-07	2014-11	RSNC	9
	<u>Footnote</u>					
VI	None				RSNC	
Reclassified Statement of Changes in Net Position						
	<u>Line</u>					
VI	7.13	Revised Federal Non-Federal Code attribute domain value from "blank" to "F" for USSGL accounts 320100 and 320600	Bulletin No. 2014-07	2014-12	RSCNP	32
VI	10	Revised line calculation to replace "7.13" with "7.15."	Bulletin No. 2014-07	2014-11	RSCNP	32
	<u>Footnote</u>					
VI	None				RSCNP	
VII	<i>Validations and Edits for Fiscal 2014 Reporting</i>					
VII	Validations					
	<u>Validation Number</u>					
VII	17E	Revised Validation to remove the fail exception for USSGL 411900 with Prior Year Adjustment Code "X" and TAS Status "E". Validation 65 reinstates this fail exception.	Bulletin No. 2014-07	2014-11	VAL	48
VII	27E	Revised Validation to add exceptions for TAS' 091X4251, 091X4252, 091X4253, 091X4255, 091X4290, 091X4449, 091X4453, 091X4459, and 091X4300.	Bulletin No. 2014-07	2014-11	VAL	48
VII	47	Revised Validation to remove fail condition for Borrowing Source "T" in conjunction with Borrowing Authority From Treasury "N". Validation 66 reinstates this fail condition.	Bulletin No. 2014-07	2014-11	VAL	48
VII	63	Added Validation to restrict use of USSGL's 417000 and 419000 in conjunction with Financing Account Indicator "G" to TAS' 012X4216 and 075X4304.	Bulletin No. 2014-07	2014-11	VAL	44
VII	64	Added Validation to restrict use of USSGL 438400 in conjunction with Reduction Type "SEQ", Fund Type "EG" and Authority Type "P" to TAS' 01220132013 1143 and 01220142014 1143.	Bulletin No. 2014-07	2014-11	VAL	43
VII	65	Added Validation to limit the use of USSGL 411900 in conjunction with Prior Year Adjustment Code "X" and TAS Status "E".	Bulletin No. 2014-07	2014-11	VAL	48
VII	65E	Added Validation pass exception for fund family 016 0327.	Bulletin No. 2014-07	2014-11	VAL	48
VII	66	Added Validation to limit the use of Borrowing Source "T" in conjunction with Borrowing Authority from Treasury Indicator "N".	Bulletin No. 2014-07	2014-11	VAL	48
VII	66E	Added Validation pass exception for TAS 012X5531.	Bulletin No. 2014-07	2014-11	VAL	48
VII	Edits					
	<u>Edit Number</u>					
VII	2	Deleted lines 1136 and 1237	Bulletin No. 2014-07	2014-11	EDIT	40

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BULLETIN 2014-07						
Part 2 Fiscal 2015						
I USSGL Chart of Accounts:						
I	None				COA	
II USSGL Accounts and Definitions:						
II	None				DEF	
III USSGL Account Transactions:						
III	F336	Added USSGL accounts 540500 and 540600	Bulletin No. 2014-07	2015-01	TC	9
IV USSGL Account Attributes:						
USSGL Proprietary and Budgetary Account Attribute Definition Report:						
IV	Credit Cohort Year	Revised domain values from "1992-2014" to "1992-2015"	Bulletin No. 2014-07	2015-01	ADR	9
IV USSGL Proprietary and Budgetary Account Attribute Table:						
<u>Attribute</u>						
IV	Credit Cohort Year	Revised domain values from "1992-2014" to "1992-2015"	Bulletin No. 2014-07	2015-01	ATT TBL	9
<u>USSGL</u>						
IV	320100	Added Federal Nonfederal Code attribute; Added Trading Partner Agency Identifier attribute; Added Trading Partner Agency Main Account Code attribute	Bulletin No. 2014-07	2015-01	ATT TBL	32
IV	320600	Added Federal Nonfederal Code attribute; Added Trading Partner Agency Identifier attribute; Added Trading Partner Agency Main Account Code attribute	Bulletin No. 2014-07	2015-01	ATT TBL	32
IV	438400	Added Borrowing Source Code	Bulletin No. 2014-07	2015-01	ATT TBL	13
IV	438400	Revised Reduction Type Code attribute domain values from "ATB/OTR/SEQ" to "ATB/OTR/SEQ/XXX"	Bulletin No. 2014-07	2015-01	ATT TBL	47
IV	572000	Revised TAS Status attribute domain value from "U/E" to "U/E/C"	Bulletin No. 2014-07	2015-01	ATT TBL	9
IV	578000	Revised TAS Status attribute domain value from "U/E" to "U/E/C"	Bulletin No. 2014-07	2015-01	ATT TBL	9
IV	673000	Revised TAS Status attribute domain value from "U/E" to "U/E/C"	Bulletin No. 2014-07	2015-01	ATT TBL	9
IV	690000	Revised Federal Non-Federal Code attribute domain values from "F/N" to "F/N/Z"	Bulletin No. 2014-07	2015-01	ATT TBL	32
V USSGL Crosswalks to Standard External Reports:						
SF 133: Report on Budget Execution and Budgetary Resources:						
<u>Column</u>						
V	None				SF-133	
<u>Line</u>						

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V	1000	Added Borrowing Source Code attribute domain values "F/P/T" with Authority Type Code attribute domain value "B" to USSGL account 438400	Bulletin No. 2014-07	2015-01	SF 133	13
V	1000	Added Reduction Type Code attribute domain value "XXX" to USSGL account 438400	Bulletin No. 2014-07	2015-01	SF 133	47
V	1000	Added a row with Authority Type Code attribute domain value "P", TAS Status Code attribute domain value "E" and GTAS Fund Type Code attribute domain value "EG" for USSGL account 438400	Bulletin No. 2014-07	2015-01	SF 133	43
V	1020	Revised line description	Bulletin No. 2014-07	2015-01	SF 133	40
V	1020	Revised GTAS Fund Type Code attribute domain values from "ER/ES/ET" to "ER/ET" with Authority Type Code attribute domain value "B" for USSGL account 414600	Bulletin No. 2014-07	2015-01	SF 133	46
V	1020	Added Borrowing Source Code attribute domain values "F/P/T" with Authority Type Code attribute domain value "B" to USSGL account 438400	Bulletin No. 2014-07	2015-01	SF 133	13
V	1020	Added Reduction Type Code attribute domain value "XXX" to USSGL account 438400	Bulletin No. 2014-07	2015-01	SF 133	47
V	1020	Added a row with Authority Type Code attribute domain value "P", TAS Status Code attribute domain value "E" and GTAS Fund Type Code attribute domain value "EG" for USSGL account 438400	Bulletin No. 2014-07	2015-01	SF 133	43
V	1020	Added a row with Authority Type Code attribute domain value "C", Reduction Type Code attribute domain value "OTR" and GTAS Fund Type Code "ES" for USSGL account 439200	Bulletin No. 2014-07	2015-01	SF 133	45
V	1060	Revised GTAS Fund Type Code attribute domain value from "EP" to "EG/EP" for USSGL account 438400	Bulletin No. 2014-07	2015-01	SF 133	43
V	1060	Added Reduction Type Code attribute domain value "XXX" to USSGL account 438400	Bulletin No. 2014-07	2015-01	SF 133	47
V	1080	Revised GTAS Fund Type Code attribute domain values from "ER/ES/ET" to "ER/ET" with Authority Type Code attribute domain value "B" for USSGL account 414600	Bulletin No. 2014-07	2015-01	SF 133	46
V	1080	Added Reduction Type Code attribute domain value "XXX" to USSGL account 438400	Bulletin No. 2014-07	2015-01	SF 133	47
V	1080	Revised GTAS Fund Type Code attribute domain value from "EP" to "EG/EP" for USSGL account 438400	Bulletin No. 2014-07	2015-01	SF 133	43
V	1099	Revised calculation reference	Bulletin No. 2014-07	2015-01	SF 133	40
V	1101	Added Reduction Type Code attribute domain value "XXX" to USSGL account 438400	Bulletin No. 2014-07	2015-01	SF 133	47
V	1136	Deleted	Bulletin No. 2014-07	2015-01	SF 133	40
V	1160	Revised line description	Bulletin No. 2014-07	2015-01	SF 133	40
V	1180	Revised line description	Bulletin No. 2014-07	2015-01	SF 133	40
V	1201	Added Reduction Type Code attribute domain value "XXX" to USSGL account 438400	Bulletin No. 2014-07	2015-01	SF 133	47
V	1203	Added a row with Authority Type Code attribute domain value "P", TAS Status Code attribute domain value "E" and GTAS Fund Type Code attribute domain value "EG" for USSGL account 438400	Bulletin No. 2014-07	2015-01	SF 133	43

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V	1236	Deleted row with Authority Type Code attribute domain value "B" and GTAS Fund Type Code attribute domain values "ES/ET" for USSGL account 414600	Bulletin No. 2014-07	2015-01	SF 133	46
V	1237	Deleted	Bulletin No. 2014-07	2015-01	SF 133	40
V	1260	Revised line description	Bulletin No. 2014-07	2015-01	SF 133	40
V	1280	Revised line description	Bulletin No. 2014-07	2015-01	SF 133	40
V	1340	Revised line description	Bulletin No. 2014-07	2015-01	SF 133	40
V	1400	Added Borrowing Source Code attribute domain values "F/P/T" with Authority Type Code attribute domain value "B" to USSGL account 438400	Bulletin No. 2014-07	2015-01	SF 133	13
V	1440	Revised line description	Bulletin No. 2014-07	2015-01	SF 133	40
V	1540	Revised line description	Bulletin No. 2014-07	2015-01	SF 133	40
V	1600	Revised GTAS Fund Type Code attribute domain values from "EG/EP/ER/ET" to "EG/EP/ER/ES/ET" for USSGL account 413100	Bulletin No. 2014-07	2015-01	SF 133	45
V	1620	Revised GTAS Fund Type Code attribute domain values from "EG/EP/ER/ET" to "EG/EP/ER/ES/ET" for USSGL account 439200	Bulletin No. 2014-07	2015-01	SF 133	45
V	1640	Revised line description	Bulletin No. 2014-07	2015-01	SF 133	40
V	1750	Revised line description	Bulletin No. 2014-07	2015-01	SF 133	40
V	1850	Revised line description	Bulletin No. 2014-07	2015-01	SF 133	40
V	1900	Revised line description	Bulletin No. 2014-07	2015-01	SF 133	40
V	1910	Revised calculation reference	Bulletin No. 2014-07	2015-01	SF 133	40
V	2190	Added line	Bulletin No. 2014-07	2015-01	SF 133	40
V	2500	Revised calculation reference	Bulletin No. 2014-07	2015-01	SF 133	40
V	3001	Revised line description	Bulletin No. 2014-07	2015-01	SF 133	40
V	3061	Revised line description	Bulletin No. 2014-07	2015-01	SF 133	40
V	3200	Revised calculation reference	Bulletin No. 2014-07	2015-01	SF 133	40
V	4180	Revised line description	Bulletin No. 2014-07	2015-01	SF 133	40
V	4190	Revised line description	Bulletin No. 2014-07	2015-01	SF 133	40
V	N/A	Revised section headers and sub-headers	Bulletin No. 2014-07	2015-01	SF 133	40
	Footnote					
V	None				SF-133	
V	<i>USSGL Crosswalks to Standard External Reports:</i>					
	Schedule P: Program and Financing (P&F):					
	<u>Column</u>					
V	None				P&F	
	<u>Line</u>					
V	1000	Added Borrowing Source Code attribute domain values "F/P/T" with Authority Type Code attribute domain value "B" to USSGL account 438400	Bulletin No. 2014-07	2015-01	P&F	13
V	1000	Added Reduction Type Code attribute domain value "XXX" to USSGL account 438400	Bulletin No. 2014-07	2015-01	P&F	47
V	1020	Revised line description	Bulletin No. 2014-07	2015-01	P&F	40

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V	1020	Revised GTAS Fund Type Code attribute domain values from "ER/ES/ET" to "ER/ET" with Authority Type Code attribute domain value "B" for USSGL account 414600	Bulletin No. 2014-07	2015-01	P&F	46
V	1020	Added Borrowing Source Code attribute domain values "F/P/T" with Authority Type Code attribute domain value "B" to USSGL account 438400	Bulletin No. 2014-07	2015-01	P&F	13
V	1020	Added Reduction Type Code attribute domain value "XXX" to USSGL account 438400	Bulletin No. 2014-07	2015-01	P&F	47
V	1020	Added a row with Authority Type Code attribute domain value "C", Reduction Type Code attribute domain value "OTR" and GTAS Fund Type Code "ES" for USSGL account 439200	Bulletin No. 2014-07	2015-01	P&F	45
V	1101	Added Reduction Type Code attribute domain value "XXX" to USSGL account 438400	Bulletin No. 2014-07	2015-01	P&F	47
V	1136	Deleted	Bulletin No. 2014-07	2015-01	P&F	40
V	1160	Revised line description	Bulletin No. 2014-07	2015-01	P&F	40
V	1180	Revised line description	Bulletin No. 2014-07	2015-01	P&F	40
V	1201	Added Reduction Type Code attribute domain value "XXX" to USSGL account 438400	Bulletin No. 2014-07	2015-01	P&F	47
V	1236	Deleted row with Authority Type Code attribute domain value "B" and GTAS Fund Type Code attribute domain values "ES/ET" for USSGL account 414600	Bulletin No. 2014-07	2015-01	P&F	46
V	1237	Deleted	Bulletin No. 2014-07	2015-01	P&F	40
V	1260	Revised line description	Bulletin No. 2014-07	2015-01	P&F	40
V	1280	Revised line description	Bulletin No. 2014-07	2015-01	P&F	40
V	1340	Revised line description	Bulletin No. 2014-07	2015-01	P&F	40
V	1400	Added Borrowing Source Code attribute domain values "F/P/T" with Authority Type Code attribute domain value "B" to USSGL account 438400	Bulletin No. 2014-07	2015-01	P&F	13
V	1440	Revised line description and calculation reference	Bulletin No. 2014-07	2015-01	P&F	40
V	1540	Revised line description	Bulletin No. 2014-07	2015-01	P&F	40
V	1600	Revised GTAS Fund Type Code attribute domain values from "EG/EP/ER/ET" to "EG/EP/ER/ES/ET" for USSGL account 413100	Bulletin No. 2014-07	2015-01	P&F	45
V	1620	Revised GTAS Fund Type Code attribute domain values from "EG/EP/ER/ET" to "EG/EP/ER/ES/ET" for USSGL account 439200	Bulletin No. 2014-07	2015-01	P&F	45
V	1640	Revised line description	Bulletin No. 2014-07	2015-01	P&F	40
V	1750	Revised line description	Bulletin No. 2014-07	2015-01	P&F	40
V	1850	Revised line description	Bulletin No. 2014-07	2015-01	P&F	40
V	1900	Revised line description and calculation reference	Bulletin No. 2014-07	2015-01	P&F	40
V	1930	Revised calculation reference	Bulletin No. 2014-07	2015-01	P&F	40
V	1941	Revised line description	Bulletin No. 2014-07	2015-01	P&F	40
V	1950	Revised line description	Bulletin No. 2014-07	2015-01	P&F	40
V	1951	Revised line description	Bulletin No. 2014-07	2015-01	P&F	40
V	1952	Revised line description	Bulletin No. 2014-07	2015-01	P&F	40
V	1953	Revised line description	Bulletin No. 2014-07	2015-01	P&F	40
V	1954	Revised line description	Bulletin No. 2014-07	2015-01	P&F	40
V	1955	Revised line description	Bulletin No. 2014-07	2015-01	P&F	40

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V	3001	Revised line description	Bulletin No. 2014-07	2015-01	P&F	40
V	3061	Revised line description	Bulletin No. 2014-07	2015-01	P&F	40
V	3200	Revised calculation reference	Bulletin No. 2014-07	2015-01	P&F	40
V	4090	Revised calculation reference	Bulletin No. 2014-07	2015-01	P&F	40
V	4180	Revised line description	Bulletin No. 2014-07	2015-01	P&F	40
V	4190	Revised line description	Bulletin No. 2014-07	2015-01	P&F	40
V	5090	Revised line description	Bulletin No. 2014-07	2015-01	P&F	40
V	5090	Revised TAS Status Transitioning Code attribute domain values from "X/K/N" to "K/N" for USSGL accounts 415800, 438200, 438300, 438400, and 439800	Bulletin No. 2014-07	2015-01	P&F	40
V	5090	Revised TAS Status Indicator attribute domain values from "U/E" to "U" for USSGL account 438400	Bulletin No. 2014-07	2015-01	P&F	40
V	5090	Deleted USSGL account 439800 with TAS Status Indicator attribute domain value of "E"	Bulletin No. 2014-07	2015-01	P&F	40
V	5091	Added line for "Expiring unavailable balance: Offsetting collections"	Bulletin No. 2014-07	2015-01	P&F	40
V	5092	Revised line description and renumbered from line 5091	Bulletin No. 2014-07	2015-01	P&F	40
V	5092	Revised TAS Status Indicator attribute domain values from "U/E" to "U" for USSGL accounts 415800 and 438400	Bulletin No. 2014-07	2015-01	P&F	40
V	5092	Revised TAS Status Transitioning Code attribute domain values from "X/K/N" to "K/N" for USSGL accounts 415800, 438200, 438300, 438400, and 439800	Bulletin No. 2014-07	2015-01	P&F	40
V	5092	Deleted USSGL account 439800 with TAS Status Indicator attribute domain value of "E"	Bulletin No. 2014-07	2015-01	P&F	40
V	5092	Revised calculation reference	Bulletin No. 2014-07	2015-01	P&F	40
V	5093	Added line for "Expired unavailable balance, SOY: Offsetting collections"	Bulletin No. 2014-07	2015-01	P&F	40
V	5094	Added line for "Canceling unavailable balance: Offsetting collections"	Bulletin No. 2014-07	2015-01	P&F	40
V	5095	Added line for "Expired unavailable balance, EOY: Offsetting collections"	Bulletin No. 2014-07	2015-01	P&F	40
V	5096	Revised line description and renumbered from line 5092	Bulletin No. 2014-07	2015-01	P&F	40
V	5096	Revised TAS Status Transitioning Code attribute domain values from "X/K/N" to "K/N" for USSGL accounts 438200 and 438400	Bulletin No. 2014-07	2015-01	P&F	40
V	5096	Revised TAS Status Indicator attribute domain values from "U/E" to "U" for USSGL account 438400	Bulletin No. 2014-07	2015-01	P&F	40
V	5097	Added line for "Expiring unavailable balance: Appropriations"	Bulletin No. 2014-07	2015-01	P&F	40
V	5098	Revised line description and renumbered from line 5093	Bulletin No. 2014-07	2015-01	P&F	40
V	5098	Revised TAS Status Transitioning Code attribute domain values from "X/K/N" to "K/N" for USSGL accounts 438200 and 438400	Bulletin No. 2014-07	2015-01	P&F	40
V	5098	Revised TAS Status Indicator attribute domain values from "U/E" to "U" for USSGL account 438400	Bulletin No. 2014-07	2015-01	P&F	40
V	5098	Revised calculation reference	Bulletin No. 2014-07	2015-01	P&F	40
V	5099	Revised line description and renumbered from line 5094	Bulletin No. 2014-07	2015-01	P&F	40
V	5099	Revised TAS Status Transitioning Code attribute domain values from "X/K/N" to "K/N" for USSGL accounts 438200 and 438400	Bulletin No. 2014-07	2015-01	P&F	40
V	5100	Revised line description and renumbered from line 5095	Bulletin No. 2014-07	2015-01	P&F	40

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V	5100	Revised TAS Status Transitioning Code attribute domain values from "X/K/N" to "K/N" for USSGL accounts 438200 and 438400	Bulletin No. 2014-07	2015-01	P&F	40
V	5100	Revised calculation reference	Bulletin No. 2014-07	2015-01	P&F	40
V	5101	Revised line description and renumbered from line 5096	Bulletin No. 2014-07	2015-01	P&F	40
V	5101	Revised TAS Status Transitioning Code attribute domain values from "X/K/N" to "K/N" for USSGL accounts 438200 and 438400	Bulletin No. 2014-07	2015-01	P&F	40
V	5101	Revised TAS Status Indicator attribute domain values from "U/E" to "U" for USSGL account 438400	Bulletin No. 2014-07	2015-01	P&F	40
V	5101	Added Borrowing Source Code attribute domain values "F/P/T" with Authority Type Code attribute domain value "B" to USSGL account 438400	Bulletin No. 2014-07	2015-01	P&F	13
V	5102	Revised line description and renumbered from line 5097	Bulletin No. 2014-07	2015-01	P&F	40
V	5102	Revised TAS Status Transitioning Code attribute domain values from "X/K/N" to "K/N" for USSGL accounts 438200 and 438400	Bulletin No. 2014-07	2015-01	P&F	40
V	5102	Revised TAS Status Indicator attribute domain values from "U/E" to "U" for USSGL account 438400	Bulletin No. 2014-07	2015-01	P&F	40
V	5102	Added Borrowing Source Code attribute domain values "F/P/T" with Authority Type Code attribute domain value "B" to USSGL account 438400	Bulletin No. 2014-07	2015-01	P&F	13
V	5102	Added calculation line reference	Bulletin No. 2014-07	2015-01	P&F	40
V	5200	Revised line description and renumbered from line 5100	Bulletin No. 2014-07	2015-01	P&F	40
V	5201	Revised line description and renumbered from line 5101	Bulletin No. 2014-07	2015-01	P&F	40
V	7011	Deleted line	Bulletin No. 2014-07	2015-01	P&F	40
V	7012	Revised line description	Bulletin No. 2014-07	2015-01	P&F	40
V	N/A	Revised section headers and sub-headers	Bulletin No. 2014-07	2015-01	P&F	40
	<u>Footnote</u>					
V	None				P&F	
	FMS 2108: Yearend Closing Statement:					
	<i>Column 2: Preclosing Unexpended Balance</i>					
V	Column 2	Added Borrowing Authority From the Treasury attribute domain values "D/I/M/N" to USSGL accounts 101000, 112000, 112500, 113000, 119300, 119400, 120500, 120900, 161000, 161100, 161800, 162000, 162100, 163000, 163100, 163300, 167000, 167100, 167200 and 167900.	Bulletin No. 2014-07	2015-01	2108	42
V	Column 2	Added Borrowing Authority From the Treasury attribute domain value "N" to USSGL account 413900.	Bulletin No. 2014-07	2015-01	2108	42
V	Column 2	Added Borrowing Authority From the Treasury attribute domain value "N" to USSGL account 414900 with Borrowing Source attribute domain value "P".	Bulletin No. 2014-07	2015-01	2108	42
V	Column 2	Added Borrowing Authority From the Treasury attribute domain values "D/I/M" to USSGL account 414900 with Borrowing Source attribute domain values "F/T".	Bulletin No. 2014-07	2015-01	2108	42

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V	Column 2	Added Borrowing Authority From the Public attribute domain values "D/I/M/N" to USSGL accounts 101000, 112000, 112500, 113000, 119300, 119400, 120500, 120900, 161000, 161100, 161800, 162000, 162100, 163000, 163100, 163300, 167000, 167100, 167200 and 167900.	Bulletin No. 2014-07	2015-01	2108	42	
V	Column 2	Added Borrowing Authority From the Public attribute domain value "N" to USSGL account 413900.	Bulletin No. 2014-07	2015-01	2108	42	
V	Column 2	Added Borrowing Authority From the Public attribute domain value "N" to USSGL account 414900 with Borrowing Source attribute domain values "F/T".	Bulletin No. 2014-07	2015-01	2108	42	
V	Column 2	Added Borrowing Authority From the Public attribute domain values "D/I/M" to USSGL account 414900 with Borrowing Source attribute domain values "P".	Bulletin No. 2014-07	2015-01	2108	42	
V	Column 2	Added Contract Authority attribute domain values "D/I/M/N" to USSGL accounts 101000, 112000, 112500, 113000, 119300, 119400, 120500, 120900, 161000, 161100, 161800, 162000, 162100, 163000, 163100, 163300, 167000, 167100, 167200 and 167900.	Bulletin No. 2014-07	2015-01	2108	42	
V	Column 2	Added Contract Authority attribute domain values "D/I/M" to USSGL account 413900.	Bulletin No. 2014-07	2015-01	2108	42	
V	Column 2	Added Contract Authority attribute domain value "N" to USSGL account 414900.	Bulletin No. 2014-07	2015-01	2108	42	
	<i>Column 3: Borrowing and Contract Authority: New Authority and Rescissions</i>						
V	Column 3	Added Borrowing Authority From the Treasury attribute domain values "D/M" to USSGL accounts 414000, 438200, 438400, 439200, 439300 with Borrowing Source attribute domain values "F/T".	Bulletin No. 2014-07	2015-01	2108	42	
V	Column 3	Added Borrowing Authority From the Treasury attribute domain values "D/I/M" to USSGL accounts 414100 with Borrowing Source attribute domain values "F/T".	Bulletin No. 2014-07	2015-01	2108	42	
V	Column 3	Added Borrowing Authority From the Public attribute domain value "N" to USSGL accounts 413100, 413700 and 415300.	Bulletin No. 2014-07	2015-01	2108	42	
V	Column 3	Added Borrowing Authority From the Public attribute domain value "N" to USSGL accounts 414000, 414100, 438200, 438400, 439200 and 439300 with Borrowing Source attribute domain values "F/T".	Bulletin No. 2014-07	2015-01	2108	42	
V	Column 3	Added Borrowing Authority From the Public attribute domain values "D/M" to USSGL accounts 414000, 438200, 438400, 439200, 439300 with Borrowing Source attribute domain value "P".	Bulletin No. 2014-07	2015-01	2108	42	
V	Column 3	Added Borrowing Authority From the Public attribute domain values "D/I/M" to USSGL account 414100 with Borrowing Source attribute domain value "P"	Bulletin No. 2014-07	2015-01	2108	42	
V	Column 3	Added Contract Authority attribute domain value "N" for USSGL accounts 414000, 414100, 438200, 438400, 439200 and 439300.	Bulletin No. 2014-07	2015-01	2108	42	
V	Column 3	Added Contract Authority attribute domain values "D/I/M" for USSGL accounts 413100, 413700 and 415300.	Bulletin No. 2014-07	2015-01	2108	42	
V	Column 3	Added Borrowing Source Code attribute domain values "F/T" for USSGL accounts 438400 with Business Line of "BAT"	Bulletin No. 2014-07	2015-01	2108	13	
V	Column 3	Added Borrowing Source Code attribute domain value "P" for USSGL accounts 438400 with Business Line of "BAP"	Bulletin No. 2014-07	2015-01	2108	13	

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<i>Column 4: Appropriations to Liquidate Contract and Borrowing Authority</i>						
V	Column 4	Added Borrowing Authority From the Treasury attribute domain value "N" to USSGL accounts 413500, 413600, 415400 and 415500	Bulletin No. 2014-07	2015-01	2108	42
V	Column 4	Added Borrowing Authority From the Treasury attribute domain value "N" to USSGL account 414500 with Borrowing Source attribute domain value "P"	Bulletin No. 2014-07	2015-01	2108	42
V	Column 4	Added Borrowing Authority From the Treasury attribute domain value "D/I/M" to USSGL account 414500 with Borrowing Source attribute domain values "F/T"	Bulletin No. 2014-07	2015-01	2108	42
V	Column 4	Added Borrowing Authority From the Public attribute domain value "N" to USSGL accounts 413500, 413600, 415400 and 415500	Bulletin No. 2014-07	2015-01	2108	42
V	Column 4	Added Borrowing Authority From the Public attribute domain value "N" to USSGL account 414500 with Borrowing Source attribute domain values "F/T"	Bulletin No. 2014-07	2015-01	2108	42
V	Column 4	Added Borrowing Authority From the Public attribute domain values "D/I/M" to USSGL account 414500 with Borrowing Source attribute domain value "P".	Bulletin No. 2014-07	2015-01	2108	42
V	Column 4	Added Contract Authority attribute domain value "N" for USSGL account 414500.	Bulletin No. 2014-07	2015-01	2108	42
V	Column 4	Added Contract Authority attribute domain values "D/I/M" for USSGL account 413500, 413600, 415400 and 415500.	Bulletin No. 2014-07	2015-01	2108	42
V	Column 4	Added a new line for USSGL account 413600 with a Begin/End attribute domain value "E" and a Prior Year Adjustment attribute domain value "P"	Bulletin No. 2014-07	2015-01	2108	26
V	Column 4	Revised Prior Year Adjustment attribute domain value from "P/X" to "X" to existing USSGL account 413600 with a Begin/End attribute domain value "E"	Bulletin No. 2014-07	2015-01	2108	26
<i>Column 5: Borrowing and Contract Authority Adjustments</i>						
V	Column 5	Added Borrowing Authority From the Treasury attribute domain value "N" to USSGL accounts 413200, 413300, 413400 and 413500.	Bulletin No. 2014-07	2015-01	2108	42
V	Column 5	Added Borrowing Authority From the Treasury attribute domain value "N" to USSGL accounts 414000, 414300, 414400, 438200, 438400, 439200 and 439300 with Borrowing Source attribute domain value "P"	Bulletin No. 2014-07	2015-01	2108	42
V	Column 5	Added Borrowing Authority From the Treasury attribute domain value "N" to USSGL accounts 438200, 438400, 439200 and 439300 with Authority Type Code "C".	Bulletin No. 2014-07	2015-01	2108	42
V	Column 5	Added Borrowing Authority From the Treasury attribute domain values "I/M" to USSGL accounts 414000, 414300, 414400, 438200, 438400, 439200 and 439300 with Borrowing Source attribute domain values "F/T".	Bulletin No. 2014-07	2015-01	2108	42
V	Column 5	Added Borrowing Authority From the Public attribute domain value "N" to USSGL accounts 413200, 413300, 413400 and 413500.	Bulletin No. 2014-07	2015-01	2108	42
V	Column 5	Added Borrowing Authority From the Public attribute domain value "N" to USSGL accounts 414000, 414300, 414400, 438200, 438400, 439200 and 439300 with Borrowing Source attribute domain values "F/T".	Bulletin No. 2014-07	2015-01	2108	42
V	Column 5	Added Borrowing Authority From the Public attribute domain value "N" to USSGL accounts 438200, 438400, 439200 and 439300 with Authority Type Code "C".	Bulletin No. 2014-07	2015-01	2108	42
V	Column 5	Added Borrowing Authority From the Public attribute domain values "I/M" to USSGL accounts 414000, 414300, 414400, 438200, 438400, 439200 and 439300 with Borrowing Source attribute domain value "P".	Bulletin No. 2014-07	2015-01	2108	42

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V	Column 5	Added Contract Authority attribute domain value "N" to USSGL accounts 414000, 414300 and 414400.	Bulletin No. 2014-07	2015-01	2108	42
V	Column 5	Added Contract Authority attribute domain value "N" to USSGL accounts 438200, 438400, 439200 and 439300 with Authority Type Code "B".	Bulletin No. 2014-07	2015-01	2108	42
V	Column 5	Added Contract Authority attribute domain values "I/M" to USSGL accounts 413200 and 413300.	Bulletin No. 2014-07	2015-01	2108	42
V	Column 5	Added Contract Authority attribute domain values "D/I/M" to USSGL accounts 413400 and 413500	Bulletin No. 2014-07	2015-01	2108	42
V	Column 5	Added Contract Authority attribute domain values "D/I/M" to USSGL accounts 438200, 438400, 439200 and 439300 with Authority Type Code "C".	Bulletin No. 2014-07	2015-01	2108	42
V	Column 5	Added Borrowing Source Code attribute domain values "F/T" for USSGL accounts 438400 with Business Line of "BAT"	Bulletin No. 2014-07	2015-01	2108	13
V	Column 5	Added Borrowing Source Code attribute domain value "P" for USSGL accounts 438400 with Business Line of "BAP"	Bulletin No. 2014-07	2015-01	2108	13
<i>Column 7: Reimbursements Earned and Refunds</i>						
V	Column 7	Added Borrowing Authority From the Treasury attribute domain values "D/I/M/N" to USSGL accounts 408100, 408200, 408300, 412100, 412300, 412600, 416600, 416800, 417100, 419900, 422500, 423200, 423300, 423400, 425100, 428300, 428500, 428600 and 428700.	Bulletin No. 2014-07	2015-01	2108	42
V	Column 7	Added Borrowing Authority From the Public attribute domain values "D/I/M/N" to USSGL accounts 408100, 408200, 408300, 412100, 412300, 412600, 416600, 416800, 417100, 419900, 422500, 423200, 423300, 423400, 425100, 428300, 428500, 428600 and 428700.	Bulletin No. 2014-07	2015-01	2108	42
V	Column 7	Added Contract Authority attribute domain values "D/I/M/N" to USSGL accounts 408100, 408200, 408300, 412100, 412300, 412600, 416600, 416800, 417100, 419900, 422500, 423200, 423300, 423400, 425100, 428300, 428500, 428600 and 428700.	Bulletin No. 2014-07	2015-01	2108	42
<i>Column 8: Unfilled Customers Orders</i>						
V	Column 8	Added Borrowing Authority From the Treasury attribute domain values "D/I/M/N" to USSGL accounts 422100 and 423000.	Bulletin No. 2014-07	2015-01	2108	42
V	Column 8	Added Borrowing Authority From the Public attribute domain values "D/I/M/N" to USSGL accounts 422100 and 423000.	Bulletin No. 2014-07	2015-01	2108	42
V	Column 8	Added Contract Authority attribute domain values "D/I/M/N" to USSGL accounts 422100 and 423000.	Bulletin No. 2014-07	2015-01	2108	42
<i>Column 9: Undelivered Orders and Contracts</i>						
V	Column 9	Added Borrowing Authority From the Treasury attribute domain values "D/I/M/N" to USSGL accounts 480100, 483100, 487100 and 488100.	Bulletin No. 2014-07	2015-01	2108	42
V	Column 9	Added Borrowing Authority From the Public attribute domain values "D/I/M/N" to USSGL accounts 480100, 483100, 487100 and 488100.	Bulletin No. 2014-07	2015-01	2108	42

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V	Column 9	Added Contract Authority attribute domain values "D/I/M/N" to USSGL accounts 480100, 483100, 487100 and 488100.	Bulletin No. 2014-07	2015-01	2108	42
	<i>Column 10: Accounts Payable and Other Liabilities</i>					
V	Column 10	Added Borrowing Authority From the Treasury attribute domain values "D/I/M/N" to USSGL accounts 412400, 412700, 417200, 432000, 490100, 493100, 497100 and 498100.	Bulletin No. 2014-07	2015-01	2108	42
V	Column 10	Added Borrowing Authority From the Public attribute domain values "D/I/M/N" to USSGL accounts 412400, 412700, 417200, 432000, 490100, 493100, 497100 and 498100.	Bulletin No. 2014-07	2015-01	2108	42
V	Column 10	Added Contract Authority attribute domain values "D/I/M/N" to USSGL accounts 412400, 412700, 417200, 432000, 490100, 493100, 497100 and 498100.	Bulletin No. 2014-07	2015-01	2108	42
	<i>Column 11: Unobligated Balance:</i>					
V	Column 11	Added Borrowing Authority From the Treasury attribute domain values "D/I/M/N" to USSGL accounts 415700, 415800, 435700, 439400, 439600, 439700, 439900, 442000, 443000, 445000, 451000, 461000, 462000, 463000, 465000, 470000 and 472000.	Bulletin No. 2014-07	2015-01	2108	42
V	Column 11	Added Borrowing Authority From the Public attribute domain values "D/I/M/N" to USSGL accounts 415700, 415800, 435700, 439400, 439600, 439700, 439900, 442000, 443000, 445000, 451000, 461000, 462000, 463000, 465000, 470000 and 472000.	Bulletin No. 2014-07	2015-01	2108	42
V	Column 11	Added Contract Authority attribute domain values "D/I/M/N" to USSGL accounts 415700, 415800, 435700, 439400, 439600, 439700, 439900, 442000, 443000, 445000, 451000, 461000, 462000, 463000, 465000, 470000 and 472000.	Bulletin No. 2014-07	2015-01	2108	42
V	Column 11	Added Borrowing Authority From the Treasury attribute domain value "N" to USSGL accounts 438200, 438300, 438400 and 439800.	Bulletin No. 2014-07	2015-01	2108	42
V	Column 11	Added Borrowing Authority From the Public attribute domain value "N" to USSGL accounts 438200, 438300, 438400 and 439800.	Bulletin No. 2014-07	2015-01	2108	42
V	Column 11	Added Contract Authority attribute domain value "N" to USSGL accounts 438200, 438300, 438400 and 439800.	Bulletin No. 2014-07	2015-01	2108	42
	<i>Footnotes and Additional Information</i>					
V	Additional Information Section	Added definition for domain values "D/I/M/N" to be used for "Borrowing Authority From the Treasury", "Borrowing Authority From the Public" and "Contract Authority" attributes.	Bulletin No. 2014-07	2015-01	2108	42
	Balance Sheet:					
	<u>Line</u>					
V	32	Revised Federal Non-Federal Code attribute domain values for USSGL account 690000 from "F/N" to "F/N/Z"	Bulletin No. 2014-07	2015-01	BS	32

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V	33	Revised Federal Non-Federal Code attribute domain values for USSGL account 690000 from "F/N" to "F/N/Z"	Bulletin No. 2014-07	2015-01	BS	32
	<u>Footnote</u>					
V	None				BS	
	Statement of Net Cost:					
	<u>Line</u>					
V	1	Revised Federal Non-Federal Code attribute domain values for USSGL account 690000 from "F/N" to "F/N/Z"	Bulletin No. 2014-07	2015-01	SNC	32
V	2	Revised Federal Nonfederal attribute domain values from "F/N" to "F/G/N/Z" for USSGL account 590000	Bulletin No. 2014-07	2015-01	SNC	9
V	6	Revised Federal Non-Federal Code attribute domain values for USSGL account 690000 from "F/N" to "F/N/Z"	Bulletin No. 2014-07	2015-01	SNC	32
V	7	Revised Federal Nonfederal attribute domain value from "F/G/N" to "F/G/N/Z" for USSGL account 590000	Bulletin No. 2014-07	2015-01	SNC	9
	<u>Footnote</u>					
V	None				SNC	
	Statement of Changes in Net Position:					
	<u>Line</u>					
V	None				SCNP	
	<u>Footnote</u>					
V	None				SCNP	
	Statement of Budgetary Resources:					
	<u>Column</u>					
V	None				SBR	
	<u>Line</u>					
V	1000	Added a row with Authority Type Code attribute domain value "P", TAS Status Code attribute domain value "E" and GTAS Fund Type Code attribute domain value "EG" for USSGL account 438400	Bulletin No. 2014-07	2015-01	SBR	43
V	1020	Revised GTAS Fund Type Code attribute domain values from "ER/ES/ET" to "ER/ET" with Authority Type Code attribute domain value "B" for USSGL account 414600	Bulletin No. 2014-07	2015-01	SBR	46
V	1020	Added a row with Authority Type Code attribute domain value "P", TAS Status Code attribute domain value "E" and GTAS Fund Type Code attribute domain value "EG" for USSGL account 438400	Bulletin No. 2014-07	2015-01	SBR	43
V	1020	Added row with Authority Type Code attribute domain value "C" and GTAS Fund Type Code attribute domain value "ES" for USSGL account 439200	Bulletin No. 2014-07	2015-01	SBR	45

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V	1290	Deleted row with Authority Type Code attribute domain value "B" and GTAS Fund Type Code attribute domain values "ES/ET" for USSGL account 414600	Bulletin No. 2014-07	2015-01	SBR	46
V	1290	Added a row with Authority Type Code attribute domain value "P", TAS Status Code attribute domain value "E" and GTAS Fund Type Code attribute domain value "EG" for USSGL account 438400	Bulletin No. 2014-07	2015-01	SBR	43
V	1690	Revised GTAS Fund Type Code attribute domain values from "EG/EP/ER/ET" to "EG/EP/ER/ES/ET" for USSGL accounts 413100 and 439200	Bulletin No. 2014-07	2015-01	SBR	45
	<u>Footnote</u>					
V	None				SBR	
Statement of Custodial Activity:						
V	None				SCA	
	<u>Footnote</u>					
V	None				SCA	
VI USSGL Crosswalks to Reclassified Statements:						
Reclassified Balance Sheet:						
	<u>Line</u>					
VI	9.1	Revised Federal Non-Federal Code attribute domain values from "F/N" to F/N/Z" for USSGL account 690000	Bulletin No. 2014-07	2015-01	RBS	32
VI	9.2	Revised Federal Non-Federal Code attribute domain values from "blank" to "F" for USSGL accounts 320100 and 320600	Bulletin No. 2014-07	2015-01	RBS	32
VI	9.2	Revised Federal Non-Federal Code attribute domain values from "F/N" to F/N/Z" for USSGL account 690000	Bulletin No. 2014-07	2015-01	RBS	32
	<u>Footnote</u>					
VI	None				RBS	
Reclassified Statement of Net Cost:						
	<u>Line</u>					
VI	7.7	Added USSGL account 690000	Bulletin No. 2014-07	2015-01	RSNC	32
VI	12.6	Revised Federal Non-Federal Code attribute domain values for USSGL account 590000 from "Z" to "G/Z"	Bulletin No. 2014-07	2015-01	RSNC	9
	<u>Footnote</u>					
VI	None				RSNC	
Reclassified Statement of Changes in Net Position						
	<u>Line</u>					

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VI	7.13	Revised Federal Non-Federal Code attribute domain value from "blank" to "F" for USSGL accounts 320100 and 320600	Bulletin No. 2014-07	2015-01	RSCNP	32
VI	10	Revised line calculation to replace "7.13" with "7.15."	Bulletin No. 2014-07	2015-01	RSCNP	32
	<u>Footnote</u>					
VI	None				RSCNP	
VII	<i>Validations and Edits for Fiscal 2015 Reporting</i>					
VII	<u>Validations</u>					
	<u>Validation Number</u>					
VII	17E	Revised Validation to remove the fail exception for USSGL 411900 with Prior Year Adjustment Code "X" and TAS Status "E". Validation 65 reinstates this fail exception.	Bulletin No. 2014-07	2015-01	VAL	48
VII	27E	Revised Validation to add exceptions for TAS' 091X4251, 091X4252, 091X4253, 091X4255, 091X4290, 091X4449, 091X4453, 091X4459, and 091X4300.	Bulletin No. 2014-07	2015-01	VAL	48
VII	47	Revised Validation to remove fail condition for Borrowing Source "T" in conjunction with Borrowing Authority From Treasury "N". Validation 66 reinstates this fail condition.	Bulletin No. 2014-07	2015-01	VAL	48
VII	64	Added Validation to restrict use of USSGL 438400 in conjunction with Reduction Type "SEQ", Fund Type "EG" and Authority Type "P" to TAS' 01220132013 1143 and 01220142014 1143.	Bulletin No. 2014-07	2015-01	VAL	43
VII	65	Added Validation to limit the use of USSGL 411900 in conjunction with Prior Year Adjustment Code "X" and TAS Status "E".	Bulletin No. 2014-07	2015-01	VAL	48
VII	65E	Added Validation pass exception for fund family 016 0327.	Bulletin No. 2014-07	2015-01	VAL	48
VII	66	Added Validation to limit the use of Borrowing Source "T" in conjunction with Borrowing Authority from Treasury Indicator "N".	Bulletin No. 2014-07	2015-01	VAL	48
VII	66E	Added Validation pass exception for TAS 012X5531.	Bulletin No. 2014-07	2015-01	VAL	48
VII	<u>Edits</u>					
	<u>Edit Number</u>					
VII	2	Deleted lines 1136 and 1237	Bulletin No. 2014-07	2015-01	EDIT	40
BULLETIN 2014-07						
Part 3 FACTS II for Fiscal 2014						
I	<i>USSGL Chart of Accounts:</i>					
I	None				COA	
II	<i>USSGL Accounts and Definitions:</i>					
II	None				DEF	

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III	USSGL Account Transactions:					
III	None				TC	
IV	USSGL Account Attributes:					
	FACTS II Attribute Definition Report:					
IV	None				ADR	
IV	USSGL FACTS II Attribute Table:					
	<u>Attribute</u>					
IV	None				ATT TBL	
	<u>Account</u>					
IV	4158	Added Expiration Flag attribute domain "Y"	Bulletin No. 2014-07	2014-11	ATT TBL	40
IV	4382	Added Expiration Flag attribute domain "Y"	Bulletin No. 2014-07	2014-11	ATT TBL	40
IV	4383	Added Expiration Flag attribute domain "Y"	Bulletin No. 2014-07	2014-11	ATT TBL	40
IV	4384	Added Expiration Flag attribute domain "Y"	Bulletin No. 2014-07	2014-11	ATT TBL	40
IV	4398	Added Expiration Flag attribute domain "Y"	Bulletin No. 2014-07	2014-11	ATT TBL	40
V	USSGL Crosswalks to Standard External Reports:					
	SF 133: Report on Budget Execution and Budgetary Resources and Program and Financing (P&F) Schedule:					
	<u>Column</u>					
V	None				SF-133/P&F	
	<u>Line</u>					
V	1000	Added a row with Authority Type Code attribute domain value "P", TAS Status Code attribute domain value "E" and Fund Type Code attribute domain value "1" for USSGL account 4384	Bulletin No. 2014-07	2014-11	SF 133/P&F	43
V	1000	Added Reduction Type Code attribute domain value "XXX" to USSGL account 4384	Bulletin No. 2014-07	2014-11	SF 133/P&F	47
V	1020	Revised line description	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	1020	Revised Fund Type Code attribute domain values from "2/7" to "7" with Authority Type Code attribute domain value "B" for USSGL account 4146	Bulletin No. 2014-07	2014-11	SF 133/P&F	46
V	1020	Added a row with Authority Type Code attribute domain value "P", TAS Status Code attribute domain value "E" and Fund Type Code attribute domain value "1" for USSGL account 4384	Bulletin No. 2014-07	2014-11	SF 133/P&F	43
V	1020	Added Reduction Type Code attribute domain value "XXX" to USSGL account 4384	Bulletin No. 2014-07	2014-11	SF 133/P&F	47

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V	1020	Added a row with Authority Type Code attribute domain value "C", Reduction Type Code attribute domain value "OTR" and Fund Type Code "2" for USSGL account 4392	Bulletin No. 2014-07	2014-11	SF 133/P&F	45
V	1060	Added row with Fund Type Code attribute domain value "1" for USSGL account 4384	Bulletin No. 2014-07	2014-11	SF 133/P&F	43
V	1060	Added Reduction Type Code attribute domain value "XXX" to USSGL account 4384	Bulletin No. 2014-07	2014-11	SF 133/P&F	47
V	1080	Revised Fund Type Code attribute domain values from "2/7" to "7" with Authority Type Code attribute domain value "B" for USSGL account 4146	Bulletin No. 2014-07	2014-11	SF 133/P&F	46
V	1080	Added row with Fund Type Code attribute domain value "1" for USSGL account 4384	Bulletin No. 2014-07	2014-11	SF 133/P&F	43
V	1080	Added Reduction Type Code attribute domain value "XXX" to USSGL account 4384	Bulletin No. 2014-07	2014-11	SF 133/P&F	47
V	1101	Added Reduction Type Code attribute domain value "XXX" to USSGL account 4384	Bulletin No. 2014-07	2014-11	SF 133/P&F	47
V	1136	Deleted	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	1160	Revised line description	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	1180	Revised line description	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	1201	Added Reduction Type Code attribute domain value "XXX" to USSGL account 4384	Bulletin No. 2014-07	2014-11	SF 133/P&F	47
V	1203	Added a row with Authority Type Code attribute domain value "P", TAS Status Code attribute domain value "E" and Fund Type Code attribute domain value "1" for USSGL account 4384	Bulletin No. 2014-07	2014-11	SF 133/P&F	43
V	1236	Deleted row with Authority Type Code attribute domain value "B" and Fund Type Code attribute domain values "2/7" for USSGL account 4146	Bulletin No. 2014-07	2014-11	SF 133/P&F	46
V	1237	Deleted	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	1260	Revised line description	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	1280	Revised line description	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	1340	Revised line description	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	1440	Revised line description and calculation reference	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	1540	Revised line description	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	1600	Revised Fund Type Code attribute domain values from "1/7" to "1/2/7" for USSGL account 4131	Bulletin No. 2014-07	2014-11	SF 133/P&F	45
V	1620	Revised Fund Type Code attribute domain values from "1" to "1/2" for USSGL account 4392	Bulletin No. 2014-07	2014-11	SF 133/P&F	45
V	1640	Revised line description	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	1750	Revised line description	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	1850	Revised line description	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	1900	Revised line description and calculation reference	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	1910	Revised calculation reference	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	1930	Revised calculation reference	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	1941	Revised line description	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	1950	Revised line description	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	1951	Revised line description	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	1952	Revised line description	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	1953	Revised line description	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	1954	Revised line description	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	1955	Revised line description	Bulletin No. 2014-07	2014-11	SF 133/P&F	40

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V	2190	Added line	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	2500	Revised calculation reference	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	3001	Revised line description	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	3061	Revised line description	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	3200	Revised calculation reference	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	4090	Revised calculation reference	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	4180	Revised line description	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	4190	Revised line description	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	5090	Revised line description	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	5090	Revised TAS Status Indicator attribute domain values from "U/E" to "U" for USSGL accounts 4384 and 4398	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	5091	Added line for "Expiring unavailable balance: Offsetting collections"	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	5092	Revised line description and renumbered from line 5091	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	5092	Revised TAS Status Indicator attribute domain values from "U/E" to "U" for USSGL accounts 4158, 4384 and 4398	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	5092	Revised calculation reference	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	5093	Added line for "Expired unavailable balance, SOY: Offsetting collections"	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	5094	Added line for "Canceling unavailable balance: Offsetting collections"	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	5095	Added line for "Expired unavailable balance, EOY: Offsetting collections"	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	5096	Revised line description and renumbered from line 5092	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	5096	Revised TAS Status Indicator attribute domain values from "U/E" to "U" for USSGL account 4384	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	5097	Added line for "Expiring unavailable balance: Appropriations"	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	5098	Revised line description and renumbered from line 5093	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	5098	Revised TAS Status Indicator attribute domain values from "U/E" to "U" for USSGL account 4384	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	5098	Revised calculation reference	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	5099	Revised line description and renumbered from line 5094	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	5100	Revised line description and renumbered from line 5095	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	5100	Revised calculation reference	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	5101	Revised line description and renumbered from line 5096	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	5101	Revised TAS Status Indicator attribute domain values from "U/E" to "U" for USSGL account 4384	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	5102	Revised line description and renumbered from line 5097	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	5102	Revised TAS Status Indicator attribute domain values from "U/E" to "U" for USSGL account 4384	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	5102	Added calculation line reference	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	5200	Revised line description and renumbered from line 5100	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	5201	Revised line description and renumbered from line 5101	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	7011	Deleted line	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	7012	Revised line description	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	N/A	Revised section headers and sub-headers	Bulletin No. 2014-07	2014-11	SF 133/P&F	40

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	<u>Footnote</u>					
V	5	Added footnote "USSGL account attribute not available at this time to flag cancelling TAS."	Bulletin No. 2014-07	2014-11	SF-133/P&F	40
	FMS 2108: Yearend Closing Statement:					
	None					
	Statement of Budgetary Resources:					
	<u>Column</u>					
V	None				SBR	
	<u>Line</u>					
V	1000	Added a row with Authority Type Code attribute domain value "P", TAS Status Code attribute domain value "E" and Fund Type Code attribute domain value "1" for USSGL account 4384	Bulletin No. 2014-07	2014-11	SBR	43
V	1020	Revised Fund Type Code attribute domain values from "2/4/7" to "4/7" with Authority Type Code attribute domain value "B" for USSGL account 4146	Bulletin No. 2014-07	2014-11	SBR	46
V	1020	Added a row with Authority Type Code attribute domain value "P", TAS Status Code attribute domain value "E" and Fund Type Code attribute domain value "1" for USSGL account 4384	Bulletin No. 2014-07	2014-11	SBR	43
V	1020	Added row with Authority Type Code attribute domain value "C" and Fund Type Code attribute domain value "2" for USSGL account 4392	Bulletin No. 2014-07	2014-11	SBR	45
V	1290	Deleted row with Authority Type Code attribute domain value "B" and Fund Type Code attribute domain values "2/7" for USSGL account 4146	Bulletin No. 2014-07	2014-11	SBR	46
V	1290	Added a row with Authority Type Code attribute domain value "P", TAS Status Code attribute domain value "E" and Fund Type Code attribute domain value "1" for USSGL account 4384	Bulletin No. 2014-07	2014-11	SBR	43
V	1690	Revised Fund Type Code attribute domain values from "1/3/4/7" to "1/2/3/4/7" for USSGL accounts 4131 and 4392	Bulletin No. 2014-07	2014-11	SBR	45
	<u>Footnote</u>					
V	None				SBR	
	T/L S2 14-01					
	Part 1 Fiscal 2014					
I	USSGL Chart of Accounts:					
I	None				COA	
II	USSGL Accounts and Definitions:					

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II	109000	Revised Definition	T/L S2 14-01	2014-09	DEF	25
II	299000	Revised Definition	T/L S2 14-01	2014-09	DEF	24
II	132100	Revised Definition	T/L S2 14-01	2014-09	DEF	5
II	320100	Corrected Spelling Error	T/L S2 14-01	2014-09	DEF	41
II	540500	Revised Definition	T/L S2 14-01	2014-09	DEF	6
II	592100	Corrected Spelling Error	T/L S2 14-01	2014-09	DEF	41
II	718100	Revised Definition	T/L S2 14-01	2014-09	DEF	23
III	USSGL Account Transactions:					
III	A108	Revised Comment	T/L S2 14-01	2014-09	CO	21
III	A522	Updated to include USSGL account 417200	T/L S2 14-01	2014-09	CO	35
III	A715	Correction	T/L S2 14-01	2014-09	CO	18
III	B160	Corrected Budgetary and Proprietary Accounts Presented	T/L S2 14-01	2014-09	CO	19
III	C421	Correction	T/L S2 14-01	2014-09	CO	18
III	F336	Updated to include USSGL account 591900	T/L S2 14-01	2014-09	CO	20
III	F360	Revised Comment	T/L S2 14-01	2014-09	CO	21
IV	USSGL Account Attributes:					
	USSGL Proprietary and Budgetary Account Attribute Definition Report:					
IV	GTAS Fund Type Code	Revised GTAS Fund Type Code attribute domain values from "CF - Clearing Account (F3500-F3885), DF - Deposit Fund. (6000-6999) EC - Consolidated Working Fund (3900-3959), EG - General Fund (0000-3899), EP - Public Enterprise Revolving Funds (4000-4499), ER - Intragovernmental Revolving Funds (4500-4999), ES - Special Fund (5000-5999), ET - Trust Non-revolving Fund (8000-8399 & 8500-8999), GA - General Fund Authority, TR - Trust Revolving Fund (8400-8499), UG - Unavailable General Fund Receipt (0000-3499), US - Unavailable Special Fund Receipt (5000-5999), UT - Unavailable Trust Non-Revolving Fund Receipt (8000-8399 & 8500-8999)" to "CF - Clearing Account (F3500-F3885), DF - Deposit Fund. (6000-6999) EC - Consolidated Working Fund (3900-3959), EG - General Fund (0000-3899), EM - Management Fund (3960-3999), EP - Public Enterprise Revolving Funds (4000-4499), ER - Intragovernmental Revolving Funds (4500-4999), ES - Special Fund (5000-5999), ET - Trust Non-revolving Fund (8000-8399 & 8500-8999), GA - General Fund Authority, MR - Miscellaneous Unavailable Receipts (9500-9550), TR - Trust Revolving Fund (8400-8499), UG - Unavailable General Fund Receipt (0000-3499), US - Unavailable Special Fund Receipt (5000-5999), UT - Unavailable Trust Non-Revolving Fund Receipt (8000-8399 & 8500-8999)"	T/L S2 14-01	2014-09	ADR	30
IV	USSGL Proprietary and Budgetary Account Attribute Table:					
	<u>Attribute</u>					

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IV	TAS Status Transitioning Code	Revised TAS Status Transitioning Code attribute domain value from "X/N" to "X/K/N" to USSGL accounts 111000, 119000, 120000, 131000, 131900, 132000, 132500, 132900, 133000, 133500, 134000, 134100, 134300, 134500, 134600, 134700, 134800, 135000, 135100, 135900, 136000, 136100, 136300, 136500, 136700, 136800, 137000, 137100, 137300, 137500, 137700, 137800, 138000, 138100, 138500, 138900, 139900, 141000, 151100, 151200, 151300, 151400, 151900, 152100, 152200, 152300, 152400, 152500, 152600, 152700, 152900, 153100, 153200, 154100, 154200, 154900, 155100, 155900, 156100, 156900, 157100, 157200, 159100, 159900, 162200, 162300, 164200, 164300, 164400, 164500, 164600, 164700, 165000, 165100, 165200, 165300, 169000, 192300, 192500, 199000, 199500, 251000, 259000, 310000, 310200, 310300, 310500, 310600, 310700, 310800, 310900, 340000, 341000, 342000, 483200, 510000, 510900, 520000, 520900, 531000, 531100, 531200, 531300, 531400, 531500, 531700, 531800, 531900, 532000, 532400, 532500, 532900, 540000, 540900, 550000, 550900, 560000, 560900, 561000, 561900, 564000, 564900, 565000, 565900, 570000	T/L S2 14-01	2014-10	ATT TBL	26
IV	TAS Status Transitioning Code	570500 570800, 570900, 572000, 573000, 5740000, 574500, 575000, 575500, 575600, 576000, 576500, 576600, 577500, 577600, 578000, 579000, 579100, 579200, 579500, 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, 590000, 590900, 592100, 592200, 592300, 599000, 599100, 599300, 599400, 599700, 599800, 610000, 619000, 619900, 631000, 632000, 633000, 634000, 640000, 650000, 660000, 661000, 672000, 673000, 679000, 685000, 690000, 711100, 711200, 717100, 717200, 718000, 719000, 721100, 721200, 727100, 727200, 728000, 729000, 730000, 740000, 740100, 740500, 750000, 760000, 880100, 880200, 880300, 880400	T/L S2 14-01	2014-10	ATT TBL	26
	<u>USSGL</u>					
IV	110100	Revised GTAS Fund Type Code attribute domain values from "GA" to "GA/MR"	T/L S2 14-01	2014-09	ATT TBL	30
IV	110300	Revised GTAS Fund Type Code attribute domain values from "GA" to "GA/MR"	T/L S2 14-01	2014-09	ATT TBL	30
IV	110900	Revised GTAS Fund Type Code attribute domain values from "GA" to "GA/MR"	T/L S2 14-01	2014-09	ATT TBL	30
IV	111000	Revised GTAS Fund Type Code attribute domain values from "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT" to "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT"	T/L S2 14-01	2014-09	ATT TBL	30
IV	114500	Revised GTAS Fund Type Code attribute domain values from "GA" to "GA/MR"	T/L S2 14-01	2014-09	ATT TBL	30
IV	119000	Revised GTAS Fund Type Code attribute domain values from "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT" to "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT"	T/L S2 14-01	2014-09	ATT TBL	30
IV	119500	Revised GTAS Fund Type Code attribute domain values from "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT" to "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT"	T/L S2 14-01	2014-09	ATT TBL	30

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IV	120000	Revised GTAS Fund Type Code attribute domain values from "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT" to "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT"	T/L S2 14-01	2014-09	ATT TBL	30
IV	131000	Revised GTAS Fund Type Code attribute domain values from "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT" to "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT"	T/L S2 14-01	2014-09	ATT TBL	30
IV	132100	Revised Federal Non-Federal Code attribute domain value from "F" to "F/N"	T/L S2 14-01	2014-09	ATT TBL	7
IV	135000	Revised GTAS Fund Type Code attribute domain values from "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT" to "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT"	T/L S2 14-01	2014-09	ATT TBL	30
IV	135100	Revised GTAS Fund Type Code attribute domain values from "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT" to "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT"	T/L S2 14-01	2014-09	ATT TBL	30
IV	199900	Revised GTAS Fund Type Code attribute domain values from "GA" to "GA/MR"	T/L S2 14-01	2014-09	ATT TBL	30
IV	211000	Revised GTAS Fund Type Code attribute domain values from "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT" to "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT"	T/L S2 14-01	2014-09	ATT TBL	30
IV	298000	Revised GTAS Fund Type Code attribute domain values from "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT" to "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT"	T/L S2 14-01	2014-09	ATT TBL	30
IV	298500	Revised GTAS Fund Type Code attribute domain values from "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT" to "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT"	T/L S2 14-01	2014-09	ATT TBL	30
IV	299000	Revised GTAS Fund Type Code attribute domain values from "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT" to "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT"	T/L S2 14-01	2014-09	ATT TBL	30
IV	299000	Revised Federal Nonfederal Code attribute domain values from "F/N" to "F/G/N/Z"	T/L S2 14-01	2014-10	ATT TBL	32
IV	320600	Deleted Federal Nonfederal Code attribute; Deleted Trading Partner Agency Identifier; Deleted Trading Partner Agency Main Account Code	T/L S2 14-01	2014-10	ATT TBL	32
IV	412500	Revised Financing Account Code attribute domain value from "N" to "D/G/N"	T/L S2 14-01	2014-10	ATT TBL	9
IV	531000	Revised GTAS Fund Type Code attribute domain values from "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT" to "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT"	T/L S2 14-01	2014-09	ATT TBL	30
IV	532000	Revised Federal Nonfederal Code attribute domain values from "G/N" to "F/G/N"	T/L S2 14-01	2014-10	ATT TBL	32
IV	532400	Revised Federal Nonfederal Code attribute domain values from "G/N" to "F/G/N"	T/L S2 14-01	2014-10	ATT TBL	32
IV	540500	Revised Federal Non-Federal Code attribute domain value from "F" to "F/N"	T/L S2 14-01	2014-09	ATT TBL	7
IV	540600	Revised Federal Non-Federal Code attribute domain value from "F" to "F/N"	T/L S2 14-01	2014-09	ATT TBL	7
IV	573000	Revised TAS status domain values from "U/E" to "U/E/C"	T/L S2 14-01	2014-09	ATT TBL	9
IV	577500	Revised GTAS Fund Type Code attribute domain values from "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT" to "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT"	T/L S2 14-01	2014-09	ATT TBL	30

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IV	579000	Revised GTAS Fund Type Code attribute domain values from "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT" to "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT"	T/L S2 14-01	2014-09	ATT TBL	30
IV	590000	Revised GTAS Fund Type Code attribute domain values from "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT" to "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT"	T/L S2 14-01	2014-09	ATT TBL	30
IV	590000	Revised Federal Non-Federal Code attribute domain value from "F/G/N" to "F/G/N/Z"	T/L S2 14-01	2014-10	ATT TBL	32
IV	599000	Revised GTAS Fund Type Code attribute domain values from "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT" to "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT"	T/L S2 14-01	2014-09	ATT TBL	30
IV	599000	Revised Federal Non-Federal Code attribute domain value from "N/Z" to "G/N/Z"; Added Trading Partner Agency Identifier; Added Trading Partner Agency Main Account Code	T/L S2 14-01	2014-10	ATT TBL	32
IV	599100	Added Federal Nonfederal attribute domain value "G"; Added Trading Partner Agency Identifier; Added Trading Partner Agency Main Account Code	T/L S2 14-01	2014-10	ATT TBL	32
IV	599300	Revised Budgetary Impact Indicator attribute domain value from "D/E" to "E"	T/L S2 14-01	2014-09	ATT TBL	4
IV	599400	Revised Budgetary Impact Indicator attribute domain value from "D/E" to "E"	T/L S2 14-01	2014-09	ATT TBL	4
IV	718000	Revised GTAS Fund Type Code attribute domain values from "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT" to "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT"	T/L S2 14-01	2014-09	ATT TBL	30
IV	728000	Revised GTAS Fund Type Code attribute domain values from "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT" to "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT"	T/L S2 14-01	2014-09	ATT TBL	30
V	<i>USSGL Crosswalks to Standard External Reports:</i>					
	SF 133: Report on Budget Execution and Budgetary Resources:					
	<u>Column</u>					
V	None				SF-133	
	<u>Line</u>					
V	1000	Revised Title	T/L S2 14-01	2014-10	SF-133	40
V	1013	Revised Title	T/L S2 14-01	2014-10	SF-133	40
V	1020	Revised Title	T/L S2 14-01	2014-10	SF-133	40
V	1020	Revised Financing Account Code attribute domain value from "N" to "D/G/N" for USSGL account 412500	T/L S2 14-01	2014-10	SF-133	9
V	1041	Revised Title	T/L S2 14-01	2014-10	SF-133	40
V	1060	Revised Title	T/L S2 14-01	2014-10	SF-133	40
V	1060	Deleted duplicate row with Authority Type Code attribute domain value "S" and GTAS Fund Type Code "EP/ER/ET/TR" for USSGL account 438400	T/L S2 14-01	2014-09	SF-133	9
V	1080	Revised Title	T/L S2 14-01	2014-10	SF-133	40
V	1086	Revised Title	T/L S2 14-01	2014-10	SF-133	40

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V	1089	Revised Title	T/L S2 14-01	2014-10	SF-133	40
V	1099	Revised Title	T/L S2 14-01	2014-10	SF-133	40
V	1103	Deleted GTAS Fund Type Code attribute domain values "ES/ET" for USSGL account 411900	T/L S2 14-01	2014-10	SF-133	9
V	1104	Deleted GTAS Fund Type Code attribute domain values "ES/ET" for USSGL account 411900	T/L S2 14-01	2014-10	SF-133	9
V	1136	Revised Title	T/L S2 14-01	2014-10	SF-133	40
V	1152	Revised Title	T/L S2 14-01	2014-10	SF-133	40
V	1170	Deleted GTAS Fund Type Code attribute domain values "ES/ET" for USSGL account 411900	T/L S2 14-01	2014-10	SF-133	9
V	1200	Revised Financing Account Code attribute domain value from "N" to "D/G/N" for USSGL account 412500	T/L S2 14-01	2014-10	SF-133	9
V	1237	Revised Title	T/L S2 14-01	2014-10	SF-133	40
V	1252	Revised Title	T/L S2 14-01	2014-10	SF-133	40
V	1260	Revised Title	T/L S2 14-01	2014-10	SF-133	40
V	1270	Deleted GTAS Fund Type Code attribute domain values "ES/ET" for USSGL account 411900	T/L S2 14-01	2014-10	SF-133	9
V	1530	Revised Title	T/L S2 14-01	2014-10	SF-133	40
V	1701	Revised Title	T/L S2 14-01	2014-10	SF-133	40
V	1702	Revised GTAS Fund Type Code from "EG" to "EG/EP/ER" for USSGL account 438400	T/L S2 14-01	2014-09	SF-133	9
V	1702	Deleted row with TAS Status "U/E" and GTAS Fund Type Code "EP/ER" for USSGL Account 438400	T/L S2 14-01	2014-09	SF-133	9
V	1723	Revised Title	T/L S2 14-01	2014-10	SF-133	40
V	1801	Revised Title	T/L S2 14-01	2014-10	SF-133	40
V	1823	Revised Title	T/L S2 14-01	2014-10	SF-133	40
V	1901	Deleted	T/L S2 14-01	2014-10	SF-133	9
V	2203	Revised Title	T/L S2 14-01	2014-10	SF-133	40
V	2303	Revised Title	T/L S2 14-01	2014-10	SF-133	40
V	3000	Revised Title	T/L S2 14-01	2014-10	SF-133	40
V	3001	Revised Title	T/L S2 14-01	2014-10	SF-133	40
V	3040	Revised Title	T/L S2 14-01	2014-10	SF-133	40
V	3050	Revised Title	T/L S2 14-01	2014-10	SF-133	40
V	3061	Revised Title	T/L S2 14-01	2014-10	SF-133	40
V	3070	Revised Title	T/L S2 14-01	2014-10	SF-133	40
V	3070	Revised GTAS Fund Type Code from "EC/EG/EM/EP/ER/ES/ET" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL account 422100	T/L S2 14-01	2014-09	SF-133	9
V	3071	Revised Title	T/L S2 14-01	2014-10	SF-133	40
V	3080	Revised Title	T/L S2 14-01	2014-10	SF-133	40
V	3081	Revised Title	T/L S2 14-01	2014-10	SF-133	40
V	3090	Revised Title	T/L S2 14-01	2014-10	SF-133	40
V	3100	Revised Title	T/L S2 14-01	2014-10	SF-133	40

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V	3200	Revised Title	T/L S2 14-01	2014-10	SF-133	40
V	4034	Revised Title	T/L S2 14-01	2014-10	SF-133	40
V	4050	Revised Title	T/L S2 14-01	2014-10	SF-133	40
V	4051	Revised Title	T/L S2 14-01	2014-10	SF-133	40
V	4053	Revised Title	T/L S2 14-01	2014-10	SF-133	40
V	4124	Revised Title	T/L S2 14-01	2014-10	SF-133	40
V	4140	Revised Title	T/L S2 14-01	2014-10	SF-133	40
V	4141	Revised Title	T/L S2 14-01	2014-10	SF-133	40
V	4143	Revised Title	T/L S2 14-01	2014-10	SF-133	40
V	7000	Deleted	T/L S2 14-01	2014-10	SF-133	39
V	7010	Deleted	T/L S2 14-01	2014-10	SF-133	39
V	7011	Deleted	T/L S2 14-01	2014-10	SF-133	39
V	7012	Deleted	T/L S2 14-01	2014-10	SF-133	39
V	7020	Deleted	T/L S2 14-01	2014-10	SF-133	39
	<u>Footnote</u>					
V	None				SF-133	
V	Schedule P: Program and Financing (P&F) Schedule:					
	<u>Column</u>					
V	None				P&F	
	<u>Line</u>					
V	1000	Revised Title	T/L S2 14-01	2014-10	P&F	40
V	1020	Revised Title	T/L S2 14-01	2014-10	P&F	40
V	1020	Revised Financing Account Code attribute domain value from "N" to "D/G/N" for USSGL account 412500	T/L S2 14-01	2014-10	SF-133	9
V	1103	Deleted GTAS Fund Type Code attribute domain values "ES/ET" for USSGL account 411900	T/L S2 14-01	2014-10	P&F	9
V	1104	Deleted GTAS Fund Type Code attribute domain values "ES/ET" for USSGL account 411900	T/L S2 14-01	2014-10	P&F	9
V	1136	Revised Title	T/L S2 14-01	2014-10	P&F	40
V	1170	Revised Title	T/L S2 14-01	2014-10	P&F	40
V	1170	Deleted GTAS Fund Type Code attribute domain values "ES/ET" for USSGL account 411900	T/L S2 14-01	2014-10	P&F	9
V	1200	Revised Financing Account Code attribute domain value from "N" to "D/G/N" for USSGL account 412500	T/L S2 14-01	2014-10	SF-133	9
V	1237	Revised Title	T/L S2 14-01	2014-10	P&F	40
V	1260	Revised Title	T/L S2 14-01	2014-10	P&F	40
V	1270	Revised Title	T/L S2 14-01	2014-10	P&F	40
V	1270	Deleted GTAS Fund Type Code attribute domain values "ES/ET" for USSGL account 411900	T/L S2 14-01	2014-10	P&F	9

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V	1701	Revised Title	T/L S2 14-01	2014-10	P&F	40
V	1702	Deleted row with TAS Status "U/E" and GTAS Fund Type Code "EG" for USSGL Account 438400	T/L S2 14-01	2014-09	P&F	9
V	1702	Revised GTAS Fund Type Code from "EP/ER" to "EG/EP/ER" for USSGL account 438400	T/L S2 14-01	2014-09	P&F	9
V	1723	Revised Title	T/L S2 14-01	2014-10	P&F	40
V	1801	Revised Title	T/L S2 14-01	2014-10	P&F	40
V	1823	Revised Title	T/L S2 14-01	2014-10	P&F	40
V	1901	Revised Title	T/L S2 14-01	2014-10	P&F	40
V	1940	Revised Transitioning Code attribute domain values from "X/K/N" to "X" for USSGL accounts 442000, 443000, 445000, 451000, 461000, 462000, 463000, 470000, and 472000	T/L S2 14-01	2014-09	P&F	9
V	3000	Revised Title	T/L S2 14-01	2014-10	P&F	40
V	3001	Revised Title	T/L S2 14-01	2014-10	P&F	40
V	3040	Revised Title	T/L S2 14-01	2014-10	P&F	40
V	3041	Revised Title	T/L S2 14-01	2014-10	P&F	40
V	3061	Revised Title	T/L S2 14-01	2014-10	P&F	40
V	3100	Revised Title	T/L S2 14-01	2014-10	P&F	40
V	3200	Revised Title	T/L S2 14-01	2014-10	P&F	40
V	4034	Revised Title	T/L S2 14-01	2014-10	P&F	40
V	4050	Revised Title	T/L S2 14-01	2014-10	P&F	40
V	4124	Revised Title	T/L S2 14-01	2014-10	P&F	40
V	4140	Revised Title	T/L S2 14-01	2014-10	P&F	40
V	5000	Revised Title	T/L S2 14-01	2014-10	P&F	40
V	5001	Revised Title	T/L S2 14-01	2014-10	P&F	40
V	5010	Revised Title	T/L S2 14-01	2014-10	P&F	40
V	5010	Revised Federal/Non-Federal Indicator attribute domain values from "E/N" to "N" for USSGL accounts 162100 and 162200	T/L S2 14-01	2014-09	P&F	9
V	5011	Revised Title	T/L S2 14-01	2014-10	P&F	40
V	5011	Revised Federal/Non-Federal Indicator attribute domain values from "E/N" to "N" for USSGL accounts 162100 and 162200	T/L S2 14-01	2014-09	P&F	9
V	5050	Revised Title	T/L S2 14-01	2014-10	P&F	40
V	5051	Revised Title	T/L S2 14-01	2014-10	P&F	40
V	5052	Revised Title	T/L S2 14-01	2014-10	P&F	40
V	5053	Revised Title	T/L S2 14-01	2014-10	P&F	40
V	5054	Revised Title	T/L S2 14-01	2014-10	P&F	40
V	5055	Revised Title	T/L S2 14-01	2014-10	P&F	40
	<u>Footnote</u>					
V	None				P&F	
	FMS 2108: Yearend Closing Statement:					

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<i>Column 2: Preclosing Unexpended Balance</i>						
V	Additional Information Column	Added Footnotes No. 3 and 4 to USSGL accounts 101000, 112000, 112500, 113000, 119300, 119400, 120500, 120900, 161000, 161100, 161800, 162000, 162100, 163000, 163100, 163300, 167000, 167100, 167200, 167900, 413900 and 414900	T/L S2 14-01	2014-10	2108	38
<i>Column 3: Borrowing and Contract Authority: New Authority and Rescissions</i>						
V	438400	Added USSGL account 438400 with Authority Type Code attribute domain value "B" and Borrowing Source attribute domain values "F/T" to Column 3. (Note: Borrowing Source attribute domain values "F/T" were removed from USSGL account 438400 in GTAS for Period 10, but will be added back in Period 11)	T/L S2 14-01	2014-09	2108	13
V	438400	Added USSGL account 438400 with Authority Type Code attribute domain value "B" and Borrowing Source attribute domain value "P" to Column 3. (Note: Borrowing Source attribute domain value "P" was removed from USSGL account 438400 in GTAS for Period 10, but will be added back in Period 11)	T/L S2 14-01	2014-09	2108	13
V	438400	Added USSGL account 438400 with Authority Type Code attribute domain value "C" to column 3. (Note: This change was added in GTAS for Period 9, but then removed in Period 10)	T/L S2 14-01	2014-09	2108	13
V	438200	Deleted USSGL account 438200 with Authority Type Code attribute domain value "C" from column 3.	T/L S2 14-01	2014-10	2108	38
V	438400	Deleted USSGL account 438400 with Authority Type Code attribute domain value "C" from column 3.	T/L S2 14-01	2014-10	2108	38
V	439200	Deleted USSGL account 439200 with Authority Type Code attribute domain value "C" from column 3.	T/L S2 14-01	2014-10	2108	38
V	439300	Deleted USSGL account 439300 with Authority Type Code attribute domain value "C" from column 3.	T/L S2 14-01	2014-10	2108	38
V	Additional Information Column	Added Footnotes 3 and 4 to USSGL accounts 413100, 413700, 414100 and 415300	T/L S2 14-01	2014-10	2108	38
V	Additional Information Column	Added Footnotes 1 and 4 to USSGL accounts 414000, 438200, 438400, 439200, 439300	T/L S2 14-01	2014-10	2108	38
<i>Column 4: Appropriations to Liquidate Contract and Borrowing Authority</i>						
V	Additional Information Column	Added Footnotes 3 and 4 to USSGL accounts 413500, 413600, 414500, 415400, 415400, 415500	T/L S2 14-01	2014-10	2108	38
<i>Column 5: Borrowing and Contract Authority Adjustments</i>						
V	438200	Added USSGL 438200 with Authority Type Code attribute domain value "B" and Borrowing Source attribute domain values "F/T" to column 5	T/L S2 14-01	2014-10	2108	38
V	438200	Added USSGL 438200 with Authority Type Code attribute domain value "B" and Borrowing Source attribute domain value "P" to column 5	T/L S2 14-01	2014-10	2108	38
V	438200	Added USSGL 438200 with Authority Type Code attribute domain value "C" to column 5	T/L S2 14-01	2014-10	2108	38

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V	438400	Added USSGL 438400 with Authority Type Code attribute domain value "B" and Borrowing Source attribute domain values "F/T" to column 5. (Note: Borrowing Source attribute domain values "F/T" were removed from USSGL account 438400 in GTAS for Period 10, but will be added back in Period 11)	T/L S2 14-01	2014-10	2108	38
V	438400	Added USSGL 438400 with Authority Type Code attribute domain value "B" and Borrowing Source attribute domain value "P" to column 5. (Note: Borrowing Source attribute domain value "P" was removed from USSGL account 438400 in GTAS for Period 10, but will be added back in Period 11)	T/L S2 14-01	2014-10	2108	38
V	438400	Added USSGL 438400 with Authority Type Code attribute domain value "C" to column 5	T/L S2 14-01	2014-10	2108	38
V	439200	Added USSGL 439200 with Authority Type Code attribute domain value "B" and Borrowing Source attribute domain values "F/T" to column 5	T/L S2 14-01	2014-10	2108	38
V	439200	Added USSGL 439200 with Authority Type Code attribute domain value "B" and Borrowing Source attribute domain value "P" to column 5	T/L S2 14-01	2014-10	2108	38
V	439200	Added USSGL 439200 with Authority Type Code attribute domain value "C" to column 5	T/L S2 14-01	2014-10	2108	38
V	439300	Added USSGL 439300 with Authority Type Code attribute domain value "B" and Borrowing Source attribute domain values "F/T" to column 5	T/L S2 14-01	2014-10	2108	38
V	439300	Added USSGL 439300 with Authority Type Code attribute domain value "B" and Borrowing Source attribute domain value "P" to column 5	T/L S2 14-01	2014-10	2108	38
V	439300	Added USSGL 439300 with Authority Type Code attribute domain value "C" to Column 5	T/L S2 14-01	2014-10	2108	38
V	Additional Information Column	Added Footnotes 2 and 4 to USSGL accounts 413200, 413300, 414000, 414300, 414400; and to USSGL accounts 438200, 438400, 439200, 439300 with Authority Type Code attribute domain value "B."	T/L S2 14-01	2014-10	2108	38
V	Additional Information Column	Added Footnotes 3 and 4 to USSGL accounts 413400, 413500; and to USSGL accounts 438200, 438400, 439200, 439300 with Authority Type Code attribute domain value "C."	T/L S2 14-01	2014-10	2108	38
		<i>Column 7: Reimbursements Earned and Refunds</i>				
V	Additional Information Column	Added Footnotes 3 and 4 to USSGL accounts 408100, 408200, 408300, 412100, 412300, 412600, 416600, 416800, 417100, 419900, 422500, 423200, 423300, 423400, 425100, 428300, 428500, 428600 and 428700.	T/L S2 14-01	2014-10	2108	38
		<i>Column 8: Unfilled Customers Orders</i>				
V	Additional Information Column	Added Footnotes 3 and 4 to USSGL accounts 422100 and 423000.	T/L S2 14-01	2014-10	2108	38
		<i>Column 9: Undelivered Orders and Contracts</i>				
V	Additional Information Column	Added Footnotes 3 and 4 to USSGL accounts 480100, 483100, 487100 and 488100.	T/L S2 14-01	2014-10	2108	38

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<i>Column 10: Accounts Payable and Other Liabilities</i>						
V	Additional Information Column	Added Footnotes 3 and 4 to USSGL accounts 412400, 412700, 417200, 432000, 490100, 493100, 497100 and 498100.	T/L S2 14-01	2014-10	2108	38
<i>Column 11: Unobligated Balance</i>						
V	Additional Information Column	Added Footnotes 3 and 4 to USSGL accounts 415700, 415800, 435700, 438200, 438300, 438400, 439400, 439600, 439700, 439800, 439900, 442000, 443000, 445000, 451000, 461000, 462000, 463000, 465000, 470000 and 472000	T/L S2 14-01	2014-10	2108	38
<i>Footnotes and Additional Information</i>						
V	1	Added Footnote No. 1	T/L S2 14-01	2014-10	2108	38
V	2	Added Footnote No. 2	T/L S2 14-01	2014-10	2108	38
V	3	Added Footnote No. 3	T/L S2 14-01	2014-10	2108	38
V	4	Added Footnote No. 4	T/L S2 14-01	2014-10	2108	38
Balance Sheet:						
<u>Line</u>						
V	2	Revised Federal Non-Federal Code attribute domain value from "F/Z" to "F" for USSGL account 134200	T/L S2 14-01	2014-09	BS	9
V	7	Added USSGL accounts 110100, 110300, 110900 and 114500	T/L S2 14-01	2014-09	BS	33
V	8	Revised Federal Non-Federal Code attribute domain value from "N" to "N/Z" for USSGL account 134200 and added footnote 2	T/L S2 14-01	2014-09	BS	9
V	9	Added USSGL account 132100	T/L S2 14-01	2014-09	BS	7
V	19	Revised Federal Non-Federal Code attribute domain value from "F" to "F/G/Z" for USSGL account 299000	T/L S2 14-01	2014-10	BS	32
V	32	Revised Federal Non-Federal Code attribute domain values from "G/N" to "F/G/N" for USSGL accounts 532000 and 532400	T/L S2 14-01	2014-10	BS	32
V	32	Revised Federal Non-Federal Code attribute domain values from "F/G/N" to "F/G/N/Z" for USSGL account 590000	T/L S2 14-01	2014-10	BS	32
V	32	Revised Federal Non-Federal Code attribute domain value from "N/Z" to "G/N/Z" for USSGL accounts 599000 and 599100	T/L S2 14-01	2014-10	BS	32
V	33	Revised Federal Non-Federal Code attribute domain value from "F" to "F/N" for USSGL accounts 540500 and 540600	T/L S2 14-01	2014-09	BS	7
V	33	Revised Federal Non-Federal Code attribute domain values from "G/N" to "F/G/N" for USSGL accounts 532000 and 532400	T/L S2 14-01	2014-10	BS	32
V	33	Revised Federal Non-Federal Code attribute domain values from "F/G/N" to "F/G/N/Z" for USSGL account 590000	T/L S2 14-01	2014-10	BS	32
V	33	Revised Federal Non-Federal Code attribute domain value from "N/Z" to "G/N/Z" for USSGL accounts 599000 and 599100	T/L S2 14-01	2014-10	BS	32
<u>Footnote</u>						
V	None					

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V	Statement of Net Cost:					
	<u>Line</u>					
V	2	Revised Federal/Non-Federal Code attribute domain value from "F" to "F/N" for USSGL accounts 540500 and 540600	T/L S2 14-01	2014-09	SNC	7
	<u>Footnote</u>					
V	None				SNC	
	Statement of Changes in Net Position:					
	<u>Line</u>					
V	None					
	<u>Footnote</u>					
V	6	Delete footnote referencing "Old" SBR lines, no longer valid.	T/L S2 14-01	2014-09	SCNP	12
	Statement of Budgetary Resources:					
	<u>Column</u>					
V	None				SBR	
	<u>Line</u>					
V	1020	Revised GTAS Fund Type Code attribute domain value from "ER" to "ER/ES/ET" for USSGL account 414600	T/L S2 14-01	2014-09	SBR	9
V	1020	Revised GTAS Fund Type Code attribute domain values from "EG/EP/ER/ER/TR" to "EG/EP/ER/ET/TR" for USSGL account 438400	T/L S2 14-01	2014-09	SBR	9
	<u>Footnote</u>					
V	None				SBR	
	Statement of Custodial Activity:					
	<u>Line</u>					
V	None				SCA	
	<u>Footnote</u>					
V	6	Revised from "If the balance of USSGL account 5990 is used to get the amount of cash collected for others, then USSGL account 2980 should not be used. USSGL account 2980 is included on the crosswalk as an alternative to using USSGL account 5990" to "If the balance of USSGL account 599000 is used to get the amount of cash collected for others, then USSGL account 298000 should not be used. USSGL account 298000 is included on the crosswalk as an alternative to using USSGL account 599000"	T/L S2 14-01	2014-10	SCA	9

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V	7	Revise from "7. Cash collections only - from debits to 2980" to "7. Cash collections only - from debits to 298000"	T/L S2 14-01	2014-10	SCA	9
VI	<i>USSGL Crosswalks to Reclassified Statements:</i>					
	Reclassified Balance Sheet:					
	<u>Line</u>					
VI	2.1	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	2.1	Added USSGL accounts 110100, 110300, 110900 and 114500	T/L S2 14-01	2014-09	RBS	33
VI	2.2	Added USSGL 132100	T/L S2 14-01	2014-09	RBS	7
VI	2.2	Revised Line Title from "Accounts and Taxes Receivable" to "Accounts and Taxes Receivable, Net"	T/L S2 14-01	2014-10	RBS	31
VI	2.2	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	2.3	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	2.3	Revised Line Title from "Loans Receivable and Mortgage Back Securities" to "Loans Receivable, Net"	T/L S2 14-01	2014-10	RBS	31
VI	2.4	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	2.4	Revised Line Title from "TARP Direct Loans and Equity Investments (for use by Treasury only)" to "TARP Direct Loans and Equity Investments, Net (for use by Treasury only)"	T/L S2 14-01	2014-10	RBS	31
VI	2.5	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	2.5	Revised Line Title from "Inventory and Related Property" to "Inventories and Related Property, Net"	T/L S2 14-01	2014-10	RBS	31
VI	2.6	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	2.6	Revised Line Title from "Property, Plant, and Equipment" to "Property, Plant, and Equipment, Net"	T/L S2 14-01	2014-10	RBS	31
VI	2.7	Revised USSGL accounts 161000, 161100, 161200 and 161300 to remove Footnote 2	T/L S2 14-01	2014-09	RBS	9
VI	2.7	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	2.8	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	2.8	Revised Line Title from "Investments in Government Sponsored Enterprises" to "Investments in GSEs"	T/L S2 14-01	2014-10	RBS	31
VI	2.9	Added line	T/L S2 14-01	2014-10	RBS	31
VI	2.9	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	2.9	Added USSGL accounts 141000, 199000 and 199500	T/L S2 14-01	2014-10	RBS	31
VI	2.9	Deleted USSGL accounts 162000, 162100, 162200, 162300 and 169000	T/L S2 14-01	2014-09	RBS	10
VI	2.9	Added Footnote 5 to USSGL account 199000	T/L S2 14-01	2014-09	RBS	10
VI	2.10	Revised Line Title from "Other Assets" to "Total Non-Federal Assets"	T/L S2 14-01	2014-10	RBS	31
VI	2.10	Revised line calculation from "This line is calculated. Equals sum of line 2.1 through 2.10" to "This line is calculated. Equals sum of lines 2.1 through 2.9"	T/L S2 14-01	2014-10	RBS	31
VI	2.11	Deleted line	T/L S2 14-01	2014-10	RBS	31

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VI	3.1	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	3.1	Revised Line Title from "Fund Balance With Treasury (RC 29)/1" to "Fund Balance With Treasury (RC 40)/1"	T/L S2 14-01	2014-10	RBS	31
VI	3.1	Added USSGL 109000	T/L S2 14-01	2014-10	RBS	32
VI	3.2	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	3.3	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	3.4	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	3.4	Revised Line Title from "Accounts Receivable - Capital Transfers (RC 12)/1" to "Accounts Receivable, Capital Transfers (RC 12)/1"	T/L S2 14-01	2014-10	RBS	31
VI	3.5	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	3.6	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	3.7	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	3.8	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	3.9	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	3.10	Revised USSGL accounts 161000, 161100, 161200 and 161300 to add Footnote 2	T/L S2 14-01	2014-09	RBS	9
VI	3.10	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	3.10	Deleted USSGL accounts 192100 and 199000	T/L S2 14-01	2014-10	RBS	31/32
VI	3.11	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	3.11	Revised Line Title from "Total Federal Assets" to "Asset for Agency's Custodial and Non-Entity Liabilities (RC 46)/1"	T/L S2 14-01	2014-10	RBS	31
VI	3.11	Added USSGL account 198000	T/L S2 14-01	2014-10	RBS	31/32
VI	3.12	Added line	T/L S2 14-01	2014-10	RBS	31
VI	3.12	Added USSGL accounts 192100 and 199000	T/L S2 14-01	2014-10	RBS	31
VI	3.12	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	3.13	Added Line	T/L S2 14-01	2014-10	RBS	31
	3.13	Added line calculation	T/L S2 14-01	2014-10	RBS	31
VI	4	Revised line calculation from "This line is calculated. Equals sum of lines 2.11 and 3.11" to "This line is calculated. Equals sum of lines 2.10 and 3.13"	T/L S2 14-01	2014-10	RBS	31
VI	6.1	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	6.2	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	6.2	Revised Line Title from "Federal Debt Securities Held by the Public" to "Federal Debt Securities Held by the Public and Accrued Interest"	T/L S2 14-01	2014-10	RBS	31
VI	6.3	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	6.3	Revised Line Title from "Federal Employee and Veteran Benefits Payable" to "Federal Employee and Veterans Benefits Payable"	T/L S2 14-01	2014-10	RBS	31
VI	6.4	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	6.5	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	6.6	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	6.7	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	6.7	Revised Line Title from "Liabilities to Government Sponsored Enterprise (for use by Treasury only)" to "Liabilities to GSEs (for use by Treasury only)"	T/L S2 14-01	2014-10	RBS	31
VI	6.8	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32

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VI	6.9	Added line	T/L S2 14-01	2014-10	RBS	31
VI	6.9	Added USSGL accounts 213000, 219000, 219200, 219300, 221000, 221100, 222000, 231000, 232000, 240000, 241000, 259000, 267000, 291000, 292000, 294000, 298000 and 299000	T/L S2 14-01	2014-10	RBS	31
VI	6.9	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	6.10	Revised Line Title from "Other Liabilities" to "Total Non-Federal Liabilities"	T/L S2 14-01	2014-10	RBS	31
VI	6.10	Revised line calculation from "This line is calculated. Equals sum of lines 6.1 through 6.10" to "This line is calculated. Equals sum of lines 6.1 through 6.9"	T/L S2 14-01	2014-10	RBS	31
VI	6.11	Deleted line	T/L S2 14-01	2014-10	RBS	31
VI	7.1	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	7.2	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	7.2	Revised Line Title from "Accounts Payable - Capital Transfers (RC 12)/1" to "Accounts Payable, Capital Transfers (RC 12)/1"	T/L S2 14-01	2014-10	RBS	31
VI	7.3	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	7.4	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	7.5	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	7.6	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	7.7	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	7.8	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	7.9	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	7.9	Revised Line Title from "Liability to the General Fund for Custodial and Other Non-Entity Assets (RC29)/1" to "Liability to the General Fund for Custodial and Other Non-Entity Assets (RC46)/1"	T/L S2 14-01	2014-10	RBS	31
VI	7.9	Added USSGL accounts 298000 and 298500	T/L S2 14-01	2014-10	RBS	31/32
VI	7.10	Revised Line Title from "Other Liabilities (Without Reciprocals) (RC 29)/1,10" to "Other Liabilities (Without Reciprocals) (RC 29)/1"	T/L S2 14-01	2014-10	RBS	31
VI	7.10	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	7.10	Added USSGL account 299000	T/L S2 14-01	2014-10	RBS	31/32
VI	7.10	Revised Federal Non Federal attribute domain values from G/Z to Z for USSGL accounts 298000	T/L S2 14-01	2014-10	RBS	32
VI	7.10	Deleted USSGL accounts 259000 and 298500	T/L S2 14-01	2014-10	RBS	31/32
VI	7.11	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	7.11	Revised Line Title from "Total Federal Liabilities" to "Liability for Fund Balance with Treasury (RC 40)/1"	T/L S2 14-01	2014-10	RBS	31
VI	7.11	Added USSGL account 201000	T/L S2 14-01	2014-10	RBS	31/32
VI	7.12	Added line	T/L S2 14-01	2014-10	RBS	31
VI	7.12	Added line calculation	T/L S2 14-01	2014-10	RBS	31
VI	7.12	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	7.12	Added USSGL accounts 259000 and 299000	T/L S2 14-01	2014-10	RBS	31/32
VI	7.13	Added line	T/L S2 14-01	2014-10	RBS	31

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VI	8	Revised line calculation from "This line is calculated. Equals sum of lines 6.11 and 7.11." to "This line is calculated. Equals sum of lines 6.10 and 7.13"	T/L S2 14-01	2014-10	RBS	31
VI	9.1	Moved "Net Position - Funds From Dedicated Collections" from 9.2 to 9.1	T/L S2 14-01	2014-10	RBS	31
VI	9.1	Revised Line Title from "Net Position - All Other Funds" to "Net Position - Funds From Dedicated Collections"	T/L S2 14-01	2014-10	RBS	31
VI	9.1	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	9.1	Revised Federal Non-Federal Code attribute domain values from "G/N" to "F/G/N" for USSGL accounts 532000 and 532400	T/L S2 14-01	2014-10	RBS	32
VI	9.1	Deleted USSGL accounts 540500, 540600 and 579500	T/L S2 14-01	2014-10	RBS	32
VI	9.1	Revised Federal Non-Federal Code attribute domain values from "F/G/N" to "F/G/N/Z" for USSGL account 590000	T/L S2 14-01	2014-10	RBS	32
VI	9.1	Revised Federal Non-Federal Code attribute domain values from "N/Z" to "G/N/Z" for USSGL accounts 599000 and 599100	T/L S2 14-01	2014-10	RBS	32
VI	9.1	Added USSGL accounts 633800, 718100, 719100, 728100 and 729100				
VI	9.2	Moved "Net Position - Funds Other Than Those From Dedicated Collections" from 9.1 to 9.2	T/L S2 14-01	2014-10	RBS	31
VI	9.2	Revised Line Title from "Net Position - Funds From Dedicated Collections" to "Net Position - Funds Other Than Those From Dedicated Collections"	T/L S2 14-01	2014-10	RBS	31
VI	9.2	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	9.2	Added USSGL accounts 320000, 320100, 320600, 540500, 540600, 571000, 571200, 579500 and 771000	T/L S2 14-01	2014-10	RBS	31/32
VI	9.2	Revised Federal Non-Federal Code attribute domain values from "G/N" to "F/G/N" for USSGL accounts 532000 and 532400	T/L S2 14-01	2014-10	RBS	32
VI	9.2	Revised Federal Non-Federal Code attribute domain values from "F/G/N" to "F/G/N/Z" for USSGL account 590000	T/L S2 14-01	2014-10	RBS	32
VI	9.2	Revised Federal Non-Federal Code attribute domain values from "N/Z" to "G/N/Z" for USSGL accounts 599000 and 599100	T/L S2 14-01	2014-10	RBS	32
VI	9.2	Deleted USSGL accounts 633800, 718100, 719100, 728100 and 729100	T/L S2 14-01	2014-10	RBS	32
	<u>Footnote</u>					
VI	6	Revised Footnote 6 from "Does not include derivative liabilities." to "Includes non-derivative liabilities."	T/L S2 14-01	2014-10	RBS	10
VI	10	Deleted	T/L S2 14-01	2014-10	RBS	31
		Reclassified Statement of Net Cost:				
	<u>Line</u>					
VI	5 (old)	Revised line number from 5 to 6	T/L S2 14-01	2014-10	RSNC	31
VI	5 (new)	Revised line title to "General PP&E Partial Impairment Loss"	T/L S2 14-01	2014-10	RSNC	31
VI	6 (old)	Revised line number from 6 to 7	T/L S2 14-01	2014-10	RSNC	31
VI	6 (new)	Revised line calculation to "This line is the sum of lines 2 through 5."	T/L S2 14-01	2014-10	RSNC	31

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VI	5.8	Revised line title from "Miscellaneous Earned Revenue" to "Miscellaneous Earned Revenues."	T/L S2 14-01	2014-10	RSCNP	31
VI	6.1	Revised line title from "Federal Securities Interest Revenue (Nonexchange) (RC 03)" to "Federal Securities Interest Revenue Including Associated Gains and Losses (Nonexchange) (RC 03)."	T/L S2 14-01	2014-10	RSCNP	31
VI	6.4	Revised the corresponding RC from "RC 29" to "RC 45."	T/L S2 14-01	2014-10	RSCNP	31
VI	6.4	Delete USSGL accounts 711100, 721100, 721200, and 729000.	T/L S2 14-01	2014-10	RSCNP	32
VI	7.1	Revised the corresponding RC from "RC 29" to "RC 41."	T/L S2 14-01	2014-10	RSCNP	31
VI	7.1	Added USSGL account 310700.	T/L S2 14-01	2014-10	RSCNP	32
VI	7.10	Revised the corresponding RC from "RC 29" to "RC 44."	T/L S2 14-01	2014-10	RSCNP	31
VI	7.10	Added USSGL accounts 532000, 532400, and 599000.	T/L S2 14-01	2014-10	RSCNP	32
VI	7.12	Delete USSGL accounts 310700, 532000, and 532400.	T/L S2 14-01	2014-10	RSCNP	32
VI	7.12	Added USSGL accounts 711100, 721100, 721200, and 729000.	T/L S2 14-01	2014-10	RSCNP	32
VI	7.12	Revised Federal Non-Federal Code attribute domain value from "G" to "G/Z" for USSGL account 590000.	T/L S2 14-01	2014-10	RSCNP	32
VI	7.12	Delete USSGL accounts 599300 and 599400 where Budgetary Impact Indicator attribute domain is "D."	T/L S2 14-01	2014-09	RSCNP	4
VI	7.13 (old)	Revised line number from 7.13 to 7.15	T/L S2 14-01	2014-10	RSCNP	31
VI	7.13 (new)	Added line number 7.13 "Warrants Issued (RC41) (for use by Treasury General Fund only)."	T/L S2 14-01	2014-10	RSCNP	31
VI	7.13 (new)	Added USSGL accounts 320100 and 320600.	T/L S2 14-01	2014-10	RSCNP	32
VI	7.14 (new)	Added line number 7.14 "Trust Fund Warrants Issued Net of Adjustments (RC 45) (for use by Treasury General Fund only)."	T/L S2 14-01	2014-10	RSCNP	31
VI	7.14 (new)	Added USSGL account 771000.	T/L S2 14-01	2014-10	RSCNP	32
VI	7.15 (new)	Revised line calculation to "This line is calculated. Equals sum of lines 7.1 through 7.14."	T/L S2 14-01	2014-10	RSCNP	31
VI	8.4	Revised the corresponding RC from "RC 29" to "RC 44."	T/L S2 14-01	2014-10	RSCNP	31
VI	8.4	Added USSGL accounts 599000 and 599300	T/L S2 14-01	2014-10	RSCNP	32
VI	8.5	Revised the corresponding RC from "RC 29" to "RC 48."	T/L S2 14-01	2014-10	RSCNP	31
VI	8.5	Added USSGL accounts 599100 and 599400.	T/L S2 14-01	2014-10	RSCNP	32
VI	8.6	Delete lines 599300 and 599400.	T/L S2 14-01	2014-10	RSCNP	32
VI	8.7 (old)	Revised line number from 8.7 to 8.9.	T/L S2 14-01	2014-10	RSCNP	31
VI	8.7 (new)	Added line number 8.7 "Transfer in of Agency Unavailable Custodial and Non-entity Collections (RC 44) (for use by the Treasury General Fund only)."	T/L S2 14-01	2014-10	RSCNP	31
VI	8.7 (new)	Added USSGL accounts 532000, 532400, and 571000.	T/L S2 14-01	2014-10	RSCNP	32
VI	8.8 (new)	Added line number 8.8 "Accrual of Agency's Amounts to be Collected (RC 48) (for use by the Treasury General Fund only)."	T/L S2 14-01	2014-10	RSCNP	31
VI	8.8 (new)	Added USSGL account 571200.	T/L S2 14-01	2014-10	RSCNP	32
VI	8.9 (new)	Revised line calculation to "This line is calculated. Equals sum of lines 8.1 through 8.8."	T/L S2 14-01	2014-10	RSCNP	31
	<u>Footnote</u>					
VI	None					

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>T/L</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
VII	<i>Validations and Edits for Fiscal 2014 Reporting</i>					
VII	Validations					
	<u>Validation Number</u>					
VII	32E	Added Pass Exceptions for TAS' 017 2014 2018 0730 and 017 2014 2018 1205 to allow the use of Year of Budgetary Authority domain value "BAL" when SMAF attribute Is First Year domain value is "Y".	T/L S2 14-01	2014-09	VAL	28
VII	32E	Added Pass Exceptions for TAS' 075075 X0125010 and 020075 X0119001 to allow the use of Year of Budgetary Authority domain value "BAL" when SMAF attribute Is First Year domain value is "Y".	T/L S2 14-01	2014-09	VAL	28
VII	44E	Added Pass Exceptions for TAS' 013 2012 2022 0516 and 013 2012 2022 8233 to allow the use of USSGL 414900.	T/L S2 14-01	2014-09	VAL	28
VII	46	Added Fund Family 0700531	T/L S2 14-01	2014-09	VAL	28
VII	46	Added Fund Family 0141039	T/L S2 14-01	2014-09	VAL	28
VII	60	Added Validation to restrict the use of USSGL 438200 with a Prior Year Adjustment Code of "B".	T/L S2 14-01	2014-09	VAL	28
VII	60E	Added Pass Exception to allow TAS 069X5423 use of USSGL 438200 with a Prior Year Adjustment Code of "B"	T/L S2 14-01	2014-09	VAL	28
VII	61	Added validation to limit the use of the "Z" domain value for the Federal/Non-Federal indicator to USSGL's 134200, 161000, 161100, 161200, 161300, 531100, 711100, and 721100 for Deposit Fund Type (DF) TAS	T/L S2 14-01	2014-09	VAL	27
VII	62	Added Validation to limit use of USSGL 573000 in conjunction with TAS Status Attribute Domain Value "C" to TAS 424 C0310000.	T/L S2 14-01	2014-09	VAL	9
VII	Edits					
	<u>Edit Number</u>					
VII	2	Added SF 133 line 1421	T/L S2 14-01	2014-09	EDIT	9
VII	2	Deleted SF 133 line 1901	T/L S2 14-01	2014-10	EDIT	
VII	8	Removed USSGL 162100 with Federal/Non-Federal indicator of "N" from edit	T/L S2 14-01	2014-09	EDIT	9
VII	65	Added Edit to match agency reported USSGL 435000 ending balance against the Surplus Warrant Year End (SWYE) BETC reported in the Central Accounting and Reporting System (CARS). Fatal Period 12 only.	T/L S2 14-01	2014-09	EDIT	28
VII	66	Added Edit to match agency reported USSGL 439100 ending balance against the Indefinite Year End Adjustment (APINDYEC and APINDYED) BETC's reported in the Central Accounting and Reporting System (CARS). Fatal all periods.	T/L S2 14-01	2014-09	EDIT	28
T/L S2 14-01						
Part 2 Fiscal 2015						
I	<i>USSGL Chart of Accounts:</i>					
I	463500	Added	T/L S2 14-01	2015-01	COA	17
I	577700	Added	T/L S2 14-01	2015-01	COA	8
I	577800	Added	T/L S2 14-01	2015-01	COA	8

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I	729200	Added	T/L S2 14-01	2015-01	COA	34
II	<i>USSGL Accounts and Definitions:</i>					
II	<u>USSGL</u>					
II	415500	Revised Definition	T/L S2 14-01	2015-01	DEF	22
II	463500	Added	T/L S2 14-01	2015-01	DEF	17
II	577700	Added	T/L S2 14-01	2015-01	DEF	8
II	577800	Added	T/L S2 14-01	2015-01	DEF	8
II	729200	Added	T/L S2 14-01	2015-01	DEF	34
III	<i>USSGL Account Transactions:</i>					
III	A501	Updated Budgetary Posting	T/L S2 14-01	2015-01	CO	17
III	B210	Updated Budgetary Posting	T/L S2 14-01	2015-01	CO	17
III	B444	Updated Budgetary Posting	T/L S2 14-01	2015-01	CO	17
III	C113	Updated Budgetary Posting	T/L S2 14-01	2015-01	CO	17
III	C115	Updated Budgetary Posting	T/L S2 14-01	2015-01	CO	17
III	C119	Updated Budgetary Posting	T/L S2 14-01	2015-01	CO	17
III	C126	Updated Budgetary Posting	T/L S2 14-01	2015-01	CO	17
III	C127	Updated Budgetary Posting	T/L S2 14-01	2015-01	CO	17
III	C148	Updated Budgetary Posting	T/L S2 14-01	2015-01	CO	17
III	C157	Updated Budgetary Posting	T/L S2 14-01	2015-01	CO	17
III	C419	Updated Budgetary Posting	T/L S2 14-01	2015-01	CO	17
III	C423	Updated Budgetary Posting	T/L S2 14-01	2015-01	CO	17
III	C600	Updated Budgetary Posting	T/L S2 14-01	2015-01	CO	17
III	C601	Updated Budgetary Posting	T/L S2 14-01	2015-01	CO	17
III	C613	Updated Definition, Reference, and Proprietary Posting	T/L S2 14-01	2015-01	CO	36
III	C784	Updated Budgetary Posting	T/L S2 14-01	2015-01	CO	17
III	D573	Updated Budgetary Posting	T/L S2 14-01	2015-01	CO	17
III	D575	Updated Budgetary Posting	T/L S2 14-01	2015-01	CO	17
III	D592	Updated Budgetary Posting	T/L S2 14-01	2015-01	CO	17
III	D594	Updated Budgetary Posting	T/L S2 14-01	2015-01	CO	17
III	D604	Updated Budgetary Posting	T/L S2 14-01	2015-01	CO	17
III	D606	Updated Budgetary Posting	T/L S2 14-01	2015-01	CO	17
III	D608	Updated Budgetary Posting	T/L S2 14-01	2015-01	CO	17
III	D610	Updated Budgetary Posting	T/L S2 14-01	2015-01	CO	17
III	D612	Updated Budgetary Posting	T/L S2 14-01	2015-01	CO	17
III	D614	Updated Budgetary Posting	T/L S2 14-01	2015-01	CO	17
III	D616	Updated Budgetary Posting	T/L S2 14-01	2015-01	CO	17
III	F340	Updated Proprietary Posting	T/L S2 14-01	2015-01	CO	37
III	H300	Updated Proprietary Posting	T/L S2 14-01	2015-01	CO	37

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IV	USSGL Account Attributes:					
	USSGL Proprietary and Budgetary Account Attribute Definition Report:					
IV	USSGL Proprietary and Budgetary Account Attribute Table:					
	<u>Attribute</u>					
IV	None				ATT TBL	
	<u>USSGL</u>					
IV	412600	Added Federal Non-Federal Code attribute domain value "F"; Added Trading Partner Agency Identifier; Added Trading Partner Agency Main Account Code	T/L S2 14-01	2015-01	ATT TBL	3
IV	412700	Added Federal Non-Federal Code attribute domain value "F"; Added Trading Partner Agency Identifier; Added Trading Partner Agency Main Account Code	T/L S2 14-01	2015-01	ATT TBL	3
IV	412800	Added Federal Non-Federal Code attribute domain value "F"; Added Trading Partner Agency Identifier; Added Trading Partner Agency Main Account Code	T/L S2 14-01	2015-01	ATT TBL	3
IV	412900	Added Federal Non-Federal Code attribute domain value "F"; Added Trading Partner Agency Identifier; Added Trading Partner Agency Main Account Code	T/L S2 14-01	2015-01	ATT TBL	3
IV	417100	Added Federal Non-Federal Code attribute domain value "F"; Added Trading Partner Agency Identifier; Added Trading Partner Agency Main Account Code	T/L S2 14-01	2015-01	ATT TBL	3
IV	417200	Added Federal Non-Federal Code attribute domain value "F"; Added Trading Partner Agency Identifier; Added Trading Partner Agency Main Account Code	T/L S2 14-01	2015-01	ATT TBL	3
IV	435000	Revised Begin End Indicator attribute domain values from "B/E" to "E"	T/L S2 14-01	2015-01	ATT TBL	1
IV	438200	Revised Prior Year Adjustment Code attribute domain values from "B/P/X" to "P/X"	T/L S2 14-01	2015-01	ATT TBL	2
IV	463500	Added	T/L S2 14-01	2015-01	ATT TBL	17
IV	520000	Added Program Indicator attribute domain values "P/Q"	T/L S2 14-02	2015-01	ATT TBL	14
IV	573000	Revised TAS status domain values from "U/E/C" to "U/E"	T/L S2 14-01	2014-10	ATT TBL	9
IV	577600	Revised Federal Non-Federal Code attribute domain values from "F/N" to "F"	T/L S2 14-01	2014-10	ATT TBL	8
IV	577700	Added	T/L S2 14-01	2015-01	ATT TBL	8
IV	577800	Added	T/L S2 14-01	2015-01	ATT TBL	8
IV	729200	Added	T/L S2 14-01	2015-01	ATT TBL	34
V	USSGL Crosswalks to Standard External Reports:					
	SF 133: Report on Budget Execution and Budgetary Resources:					
	<u>Column</u>					
V	None				SF-133	
	<u>Line</u>					
V	1000	Added Fed/NonFed Code attribute domain value "F" to USSGL accounts 412600, 412700, 417100, and 417200	T/L S2 14-01	2015-01	SF-133	3
V	1000	Deleted Beginning Balance USSGL account 435000	T/L S2 14-01	2015-01	SF-133	1
V	1020	Added Fed/NonFed Code attribute domain value "F" to USSGL account 412600, 412700, 412800, 412900, 417100, and 417200	T/L S2 14-01	2015-01	SF-133	3

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V	1020	Deleted row with Prior Year Adjustment Attribute domain value "B" for USSGL account 438200	T/L S2 14-01	2015-01	SF-133	2
V	1029	Deleted Beginning Balance USSGL account 435000	T/L S2 14-01	2015-01	SF-133	1
V	1060	Added Fed/NonFed Code attribute domain value "F" to USSGL accounts 412600, 412700, and 417100	T/L S2 14-01	2015-01	SF-133	3
V	1060	Deleted Beginning Balance USSGL account 435000	T/L S2 14-01	2015-01	SF-133	1
V	1080	Added Fed/NonFed Code attribute domain value "F" to USSGL accounts 412600, 412700, 412800, 412900, and 417100	T/L S2 14-01	2015-01	SF-133	3
V	1089	Deleted Beginning Balance USSGL account 435000	T/L S2 14-01	2015-01	SF-133	1
V	1101	Added Fed/NonFed Code attribute domain value "F" to USSGL accounts 412600, 412700, 412800, and 412900	T/L S2 14-01	2015-01	SF-133	3
V	1120	Added Fed/NonFed Code attribute domain value "F" to USSGL account 417200	T/L S2 14-01	2015-01	SF-133	3
V	1121	Added Fed/NonFed Code attribute domain value "F" to USSGL account 417100	T/L S2 14-01	2015-01	SF-133	3
V	1200	Added Fed/NonFed Code attribute domain value "F" to USSGL accounts 412700, 412800, and 412900	T/L S2 14-01	2015-01	SF-133	3
V	1201	Added Fed/NonFed Code attribute domain value "F" to USSGL accounts 412600, 412700, 412800, and 412900	T/L S2 14-01	2015-01	SF-133	3
V	1203	Added Fed/NonFed Code attribute domain value "F" to USSGL accounts 412600, 412700, 412800, 412900, 417100, and 417200	T/L S2 14-01	2015-01	SF-133	3
V	1220	Added Fed/NonFed Code attribute domain value "F" to USSGL account 417200	T/L S2 14-01	2015-01	SF-133	3
V	1221	Added Fed/NonFed Code attribute domain value "F" to USSGL account 417100	T/L S2 14-01	2015-01	SF-133	3
V	1400	Added Fed/NonFed Code attribute domain value "F" to USSGL accounts 412600 and 412800	T/L S2 14-01	2015-01	SF-133	3
V	1422	Added Fed/NonFed Code attribute domain value "F" to USSGL account 412900	T/L S2 14-01	2015-01	SF-133	3
V	1711	Added Fed/NonFed Code attribute domain value "F" to USSGL account 417100	T/L S2 14-01	2015-01	SF-133	3
V	1810	Added Fed/NonFed Code attribute domain value "F" to USSGL account 417200	T/L S2 14-01	2015-01	SF-133	3
V	2403	Added USSGL account 463500	T/L S2 14-01	2015-01	SF-133	17
V	2502	Added USSGL account 463500	T/L S2 14-01	2015-01	SF-133	17
V	2503	Added USSGL account 463500	T/L S2 14-01	2015-01	SF-133	17
	Footnote					
V	None				SF-133	
V	<i>USSGL Crosswalks to Standard External Reports:</i>					
	Schedule P: Program and Financing (P&F):					
	<u>Column</u>					
V	None				P&F	
	<u>Line</u>					
V	1000	Added Fed/NonFed Code attribute domain value "F" to USSGL accounts 412600, 412700, 417100, and 417200	T/L S2 14-01	2015-01	P&F	3

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>T/L</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
V	None					
	Statement of Net Cost:					
	<u>Line</u>					
V	1	Added USSGL account 729200	T/L S2 14-01	2015-01	SNC	34
V	2	Added Program Indicator attribute domain value "P" to USSGL account 520000	T/L S2 14-01	2015-01	SNC	14
V	6	Added USSGL account 729200	T/L S2 14-01	2015-01	SNC	34
V	7	Added USSGL account 520000	T/L S2 14-01	2015-01	SNC	14
	<u>Footnote</u>					
V	None					
	Statement of Changes in Net Position:					
	<u>Line</u>					
V	None				SCNP	
	<u>Footnote</u>					
V	None					
					SCNP	
	Statement of Budgetary Resources:					
	<u>Column</u>					
V	None				SBR	
	<u>Line</u>					
V	1000	Added Fed/NonFed Code attribute domain value "F" to USSGL accounts 412600, 412700, 417100, and 417200	T/L S2 14-01	2015-01	SBR	3
V	1000	Deleted Beginning Balance USSGL account 435000	T/L S2 14-01	2015-01	SBR	1
V	1020	Added Fed/NonFed Code attribute domain value "F" to USSGL accounts 412600, 412700, 412800, 412900, 417100, and 417200	T/L S2 14-01	2015-01	SBR	3
V	1043	Deleted Beginning Balance USSGL account 435000	T/L S2 14-01	2015-01	SBR	1
V	1290	Added Fed/NonFed Code attribute domain value "F" to USSGL accounts 412600, 412700, 412800, 412900, 417100, and 417200	T/L S2 14-01	2015-01	SBR	3
V	1490	Added Fed/NonFed Code attribute domain value "F" to USSGL accounts 412600, 412800, and 412900	T/L S2 14-01	2015-01	SBR	3
V	1890	Added Fed/NonFed Code attribute domain value "F" to USSGL accounts 417100 and 417200	T/L S2 14-01	2015-01	SBR	3
V	2404	Added USSGL account 463500	T/L S2 14-01	2015-01	SBR	17
	<u>Footnote</u>					
V	None				SBR	
	Statement of Custodial Activity:					

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	<u>Line</u>					
V	None					
	<u>Footnote</u>					
V	6	Revised from "If the balance of USSGL account 5990 is used to get the amount of cash collected for others, then USSGL account 2980 should not be used. USSGL account 2980 is included on the crosswalk as an alternative to using USSGL account 5990" to "If the balance of USSGL account 599000 is used to get the amount of cash collected for others, then USSGL account 298000 should not be used. USSGL account 298000 is included on the crosswalk as an alternative to using USSGL account 599000"	T/L S2 14-01	2014-10	SCA	9
V	7	Revise from "7. Cash collections only - from debits to 2980" to "7. Cash collections only - from debits to 298000"	T/L S2 14-01	2014-10	SCA	9
VI	<i>USSGL Crosswalks to Reclassified Statements:</i>					
	Reclassified Balance Sheet:					
	<u>Line</u>					
VI	9.1	Added USSGL account 729200	T/L S2 14-01	2015-01	RBS	34
VI	9.2	Added USSGL account 729200	T/L S2 14-01	2015-01	RBS	34
VI	<u>Footnote</u>					
VI	None					
	Reclassified Statement of Net Cost:					
	<u>Line</u>					
VI	5	Added USSGL account 729200	T/L S2 14-01	2015-01	RSNC	34
	<u>Footnote</u>					
VI	None				RSNC	
	Reclassified Statement of Changes in Net Position					
	<u>Line</u>					
VI	None				RSCNP	
	<u>Footnote</u>					
VI	None				RSCNP	
VII	<i>Validations and Edits for Fiscal 2015 Reporting</i>					
VII	Validations					
	<u>Validation Number</u>					

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VII	32E	Deleted Pass Exceptions for TAS' 017 2014 2018 0730 and 017 2014 2018 1205 to allow the use of Year of Budgetary Authority domain value "BAL" when SMAF attribute Is First Year domain value is "Y".	T/L S2 14-01	2015-01	VAL	29
VII	32E	Deleted Pass Exceptions for TAS' 075075 X0125010 and 020075 X0119001 to allow the use of Year of Budgetary Authority domain value "BAL" when SMAF attribute Is First Year domain value is "Y".	T/L S2 14-01	2015-01	VAL	29
VII	58	Deleted validation to restrict the use of USSGL 435000 Begin/End Attribute Domain Value "B"	T/L S2 14-01	2015-01	VAL	29
VII	58E	Deleted Exception to allow use of USSGL 435000 Begin/End Attribute Domain Value "B" for TAS 07520122012 0580000	T/L S2 14-01	2015-01	VAL	29
VII	60	Deleted Validation to restrict the use of USSGL 438200 with a Prior Year Adjustment Code of "B".	T/L S2 14-01	2015-01	VAL	29
VII	60E	Deleted Pass Exception to allow TAS 069X5423 use of USSGL 438200 with a Prior Year Adjustment Code of "B"	T/L S2 14-01	2015-01	VAL	29
VII	Edits					
	<u>Edit Number</u>					
VII	21	Deleted USSGL 435000 Closing Group	T/L S2 14-01	2015-01	EDIT	29
T/L S2 14-01						
Part 3 FACTS II for fiscal 2014						
I	USSGL Chart of Accounts:					
I	None				COA	
II	USSGL Accounts and Definitions:					
II	None				DEF	
III	USSGL Account Transactions:					
III	None				TC	
IV	USSGL Account Attributes:					
	FACTS II Attribute Definition Report:					
IV	None				ADR	
IV	USSGL FACTS II Attribute Table:					
	<u>Attribute</u>					

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IV	None				ATT TBL	
	<u>Account</u>					
IV	1205	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	1209	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	1670	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	1671	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	1672	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	1679	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4032	Added "Y" to Fund Type attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4032	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4034	Added "Y" to Fund Type attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4034	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4047	Added "Y" to Fund Type attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4047	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4111	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4112	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4115	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4117	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4118	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4123	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4125	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4131	Added "Y" to Fund Type attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4131	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4132	Added "Y" to Fund Type attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4132	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4133	Added "Y" to Fund Type attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4133	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4134	Added "Y" to Fund Type attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4134	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4136	Added "Y" to Fund Type attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4137	Added "Y" to Fund Type attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4138	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4139	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4140	Added "Y" to Fund Type attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4140	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4158	Revised TAFS Status attribute domain value from "U" to "U/E"	T/L S2 14-01	2014-09	ATT TBL	11
IV	4158	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4160	Added "Y" to Fund Type attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4160	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4166	Revised TAFS Status attribute domain value from "U/E" to "U"	T/L S2 14-01	2014-09	ATT TBL	11
IV	4166	Added "Y" to Fund Type attribute column	T/L S2 14-01	2014-09	ATT TBL	11

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IV	4166	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4172	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4173	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4191	Added "Y" to Authority Type attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4192	Added "Y" to Authority Type attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4283	Added "Y" to Fund Type attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4283	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4290	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4295	Added "Y" to Fund Type attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4295	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4350	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4382	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4383	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4384	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4391	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4392	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4393	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4395	Added "Y" to Fund Type attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4395	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4397	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4398	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4882	Added "Y" to Fund Type attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4908	Added "Y" to Fund Type attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4982	Added "Y" to Fund Type attribute column	T/L S2 14-01	2014-09	ATT TBL	11
V	USSGL Crosswalks to Standard External Reports:					
	SF 133: Report on Budget Execution and Budgetary Resources and Program and Financing (P&F) Schedule:					
	<u>Column</u>					
V	Authority Type Code	Revised Authority Type Code attribute domain values on lines 1000, 1012, and 1020	T/L S2 14-01	2014-09	SF-133/P&F	11
V	BEA Category Indicator	Revised BEA Category Indicator attribute domain values on lines 1000 and 1020	T/L S2 14-01	2014-09	SF-133/P&F	11
V	Prior Year Adjustment Code	Revised Prior Year Adjustment Code attribute domain values on lines 5091, 5093, and 5097	T/L S2 14-01	2014-09	SF-133/P&F	11
V	Reduction Type Code	Revised Reduction Type Code attribute domain values on lines 1000, 1020, 1101, 1120, 1121, 1130, 1131, 1132, 1133, 1171, 1173, 1200, 1201, 1203, 1220, 1221, 1230, 1232, 1271, 1400, 1420, 1421, 1520, 1603, 1620, 1621, 1702, 1711, 1723, 1802, 1810, 1822, 1823, 5082, 5090, 5091, 5092, 5093, 5094, 5095, 5096, and 5097	T/L S2 14-01	2014-09	SF-133/P&F	11
V	SF133 TAFS Status	Revised SF133 TAFS Status attribute domain values on lines 1000, 1012, 1020, 1120, 1121, 1220, 1221, 1725, 1810, and 4110	T/L S2 14-01	2014-09	SF-133/P&F	11
V	P&F TAFS Status	Revised P&F TAFS Status attribute domain values on lines 1020, 4110, and 5091	T/L S2 14-01	2014-09	SF-133/P&F	11

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V	Fund Type Code	Revised Fund Type Code attribute domain values on lines 0900, 1000, 1012, 1020, 1026, 1029, 1100, 1102, 1120, 1121, 1137, 1139, 1170, 1200, 1201, 1203, 1220, 1221, 1238, 1239, 1270, 1400, 1420, 1421, 1422, 1500, 1510, 1511, 1520, 1522, 1530, 1531, 1600, 1610, 1611, 1620, 1622, 1630, 1631, 1700, 1701, 1702, 1725, 1800, 1801, 1802, 1823, 1824, 1826, 2001, 2003, 2101, 2103, 2501, 2502, 3010, 3020, 3061, 3080, 3081, 3090, 4010, 4011, 4031, 4100, 4110, 4121, 4122, 5090, 5091, 5096, and 5097	T/L S2 14-01	2014-09	SF-133/P&F	11
V	Financing Account Indicator	Added Financing Account Indicator to USSGL accounts with a Fund Type Code of "3" or "4" on lines 0900, 1000, 1020, 1026, 1029, 1060, 1080, 1100, 1102, 1132, 1133, 1170, 1200, 1203, 1220, 1221, 1232, 1239, 1270, 1400, 1420, 1421, 1422, 1430, 1500, 1520, 1522, 1530, 1531, 1600, 1620, 1622, 1630, 1631, 1700, 1701, 1702, 1723, 1725, 1802, 1810, 1823, 1824, 1826, 2001, 2003, 2101, 2103, 2502, 3010, 3020, 4010, 4011, 4031, 4100, 4101, 4110, 4121, 4122, 5010, 5011, 5090, 5091, 5092, 5093, 5096, and 5097	T/L S2 14-01	2014-09	SF-133/P&F	11
	<u>Line</u>					
V	1000	Revised Title	T/L S2 14-01	2014-10	SF-133/P&F	11
V	1020	Revised Title	T/L S2 14-01	2014-10	SF-133/P&F	11
V	1020	Added Debit Credit Indicator "D" to USSGL account 4196	T/L S2 14-01	2014-09	SF-133/P&F	11
V	1020	Added Debit Credit Indicator "C" to USSGL account 4197	T/L S2 14-01	2014-09	SF-133/P&F	11
V	1020	Deleted USSGL accounts 4230, 4232, 4233, 4234, 4831, and 4931	T/L S2 14-01	2014-09	SF-133/P&F	11
V	1041	Revised Title	T/L S2 14-01	2014-10	SF-133/P&F	11
V	1060	Added line for Expired unobligated balance brought forward, October 1	T/L S2 14-01	2014-09	SF-133/P&F	11
V	1070	Added line for Expired unobligated balance transferred to other accounts	T/L S2 14-01	2014-09	SF-133/P&F	11
V	1071	Added line for Expired unobligated balance transferred from other accounts	T/L S2 14-01	2014-09	SF-133/P&F	11
V	1072	Added line for Expired unobligated balance transfers between expired and unexpired accounts	T/L S2 14-01	2014-09	SF-133/P&F	11
V	1080	Added line for Adjustment of expired unobligated balance brought forward, October 1	T/L S2 14-01	2014-09	SF-133/P&F	11
V	1081	Added line for Recoveries of prior year unpaid obligations in expired accounts	T/L S2 14-01	2014-09	SF-133/P&F	11
V	1082	Added line for Capital transfer of expired unobligated balances to general fund	T/L S2 14-01	2014-09	SF-133/P&F	11
V	1083	Added line for Expired unobligated balances applied to repay debt	T/L S2 14-01	2014-09	SF-133/P&F	11
V	1086	Added line for Adjustment for change in allocation of trust fund limitation in expired funds	T/L S2 14-01	2014-09	SF-133/P&F	11
V	1089	Added line for Other expired balances withdrawn	T/L S2 14-01	2014-09	SF-133/P&F	11
V	1099	Added line for Expired balance (total)	T/L S2 14-01	2014-09	SF-133/P&F	11
V	1136	Revised Title	T/L S2 14-01	2014-10	SF-133/P&F	11
V	1152	Revised Title	T/L S2 14-01	2014-10	SF-133/P&F	11
V	1237	Revised Title	T/L S2 14-01	2014-10	SF-133/P&F	11
V	1530	Revised Title	T/L S2 14-01	2014-10	SF-133/P&F	11
V	1701	Revised Title	T/L S2 14-01	2014-10	SF-133/P&F	11
V	1723	Revised Title	T/L S2 14-01	2014-10	SF-133/P&F	11
V	1801	Revised Title	T/L S2 14-01	2014-10	SF-133/P&F	11
V	1901	Revised Title	T/L S2 14-01	2014-10	SF-133/P&F	11

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V	1941	Deleted Availability of Time Indicator from USSGL account 4510	T/L S2 14-01	2014-09	SF-133/P&F	11
V	1951	Deleted Availability of Time Indicator from USSGL account 4510	T/L S2 14-01	2014-09	SF-133/P&F	11
V	2303	Revised Title	T/L S2 14-01	2014-10	SF-133/P&F	11
V	2413	Added line for Expired unobligated balance: end of year	T/L S2 14-01	2014-09	SF-133/P&F	11
V	2501	Revised Apportionment Category Code attribute domain value from "A/B" to "A" for USSGL account 4908	T/L S2 14-01	2014-09	SF-133/P&F	11
V	3000	Revised Title	T/L S2 14-01	2014-10	SF-133/P&F	11
V	3001	Revised Title	T/L S2 14-01	2014-10	SF-133/P&F	11
V	3040	Revised Title	T/L S2 14-01	2014-10	SF-133/P&F	11
V	3041	Revised Title	T/L S2 14-01	2014-10	SF-133/P&F	11
V	3100	Revised Title	T/L S2 14-01	2014-10	SF-133/P&F	11
V	3200	Revised Title	T/L S2 14-01	2014-10	SF-133/P&F	11
V	4034	Revised Title	T/L S2 14-01	2014-10	SF-133/P&F	11
V	4050	Revised Title	T/L S2 14-01	2014-10	SF-133/P&F	11
V	4051	Revised Title	T/L S2 14-01	2014-10	SF-133/P&F	11
V	4053	Revised Title	T/L S2 14-01	2014-10	SF-133/P&F	11
V	5010	Deleted USSGL accounts 1205, 1209, 1670, 1671, 1672, and 1679	T/L S2 14-01	2014-09	SF-133/P&F	9
V	5010	Revised Transaction Partner Code attribute domain values from "X/E" to "X" for USSGL accounts 1621 and 1622	T/L S2 14-01	2014-09	SF-133/P&F	9
V	5011	Revised Title	T/L S2 14-01	2014-10	SF-133/P&F	11
V	5011	Deleted USSGL accounts 1205, 1209, 1670, 1671, 1672, and 1679	T/L S2 14-01	2014-09	SF-133/P&F	9
V	5011	Revised Transaction Partner Code attribute domain values from "X/E" to "X" for USSGL accounts 1621 and 1622	T/L S2 14-01	2014-09	SF-133/P&F	9
	<u>Footnote</u>					
V	None				SF-133/P&F	
	FMS 2108: Yearend Closing Statement:					
	<i>Unexpended Balances, Investments, and Imprest Funds for Fiscal 2014 FACTS II Reporting</i>					
	Column 6: For Treasury Appropriation Fund Symbols With Unrealized Discounts					
V	1611	Deleted reference to footnote number 3	T/L S2 14-01	2014-09	2108	9
	Column 6: For Treasury Appropriation Fund Symbols With Imprest Funds:					
V	1190	Deleted USSGL account 1190	T/L S2 14-01	2014-09	2108	15
	Column 6: For Treasury Appropriation Fund Symbols With Investments in Agency Securities					
V	1620	Deleted reference to footnote number 3	T/L S2 14-01	2014-09	2108	9
	Column 6: For Treasury Appropriation Funds Symbols With Investments in NonFederal Securities: NATIONAL RAILROAD					
V	Title	Revised Title				16
	<i>Definite Borrowing Authority for Fiscal 2014 Reporting</i>					
	Column 3: Increases and Rescissions					

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V	4384	Added USSGL account 438400 with Authority Type Code attribute domain value "B" and Borrowing Source attribute domain values "F/T"	T/L S2 14-01	2014-09	2108	13
V	4384	Added USSGL account 438400 with Authority Type Code attribute domain value "B" and Borrowing Source attribute domain value "P"	T/L S2 14-01	2014-09	2108	13
	Column 6: Balance					
V	4140	Added Authority Type Code attribute domain values "P/S"	T/L S2 14-01	2014-09	2108	16
V	4384	Added USSGL account 438400 with Authority Type Code attribute domain value "B" and Borrowing Source attribute domain values "F/T"	T/L S2 14-01	2014-09	2108	13
V	4384	Added USSGL account 438400 with Authority Type Code attribute domain value "B" and Borrowing Source attribute domain value "P"	T/L S2 14-01	2014-09	2108	13
	<i>Indefinite Borrowing Authority for Fiscal 2014 Reporting</i>					
	Column 5: Adjustments					
V	4384	Added USSGL account 438400 with Authority Type Code attribute domain value "B" and Borrowing Source attribute domain values "F/T"	T/L S2 14-01	2014-09	2108	13
V	4384	Added USSGL account 438400 with Authority Type Code attribute domain value "B" and Borrowing Source attribute domain value "P"	T/L S2 14-01	2014-09	2108	13
	Column 6: Balance					
V	4140	Added Authority Type Code attribute domain values "P/S"	T/L S2 14-01	2014-09	2108	16
V	4384	Added USSGL account 438400 with Authority Type Code attribute domain value "B" and Borrowing Source attribute domain values "F/T"	T/L S2 14-01	2014-09	2108	13
V	4384	Added USSGL account 438400 with Authority Type Code attribute domain value "B" and Borrowing Source attribute domain value "P"	T/L S2 14-01	2014-09	2108	13
	<i>Definite Contract Authority for Fiscal 2014 Reporting</i>					
	Column 4: Appropriations to Liquidate					
V	4155	Added USSGL account 4155	T/L S2 14-01	2014-09	2108	15
	Column 5: Write-offs, Restorations, or Adjustments					
V	4384	Added USSGL account 438400 with Authority Type Code attribute domain value "C"	T/L S2 14-01	2014-09	2108	13
	Column 6: Balance					
V	4155	Added USSGL account 4155	T/L S2 14-01	2014-09	2108	15
V	4384	Added USSGL account 438400 with Authority Type Code attribute domain value "C"	T/L S2 14-01	2014-09	2108	13
	<i>Indefinite Contract Authority for Fiscal 2014 Reporting</i>					
	Column 4: Appropriations to Liquidate					
V	4155	Added USSGL account 4155	T/L S2 14-01	2014-09	2108	15
	Column 5: Write-offs, Restorations, or Adjustments					
V	4384	Added USSGL account 438400 with Authority Type Code attribute domain value "C"	T/L S2 14-01	2014-09	2108	13
	Column 6: Balance					
V	4155	Added USSGL account 4155	T/L S2 14-01	2014-09	2108	15
V	4384	Added USSGL account 438400 with Authority Type Code attribute domain value "C"	T/L S2 14-01	2014-09	2108	13

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ADDITIONAL INFORMATION:

- 1 USSGL account 435000 only required Begin End Indicator attribute domain value "B" for FY 2014 reporting.
- 2 USSGL account 438200 only required Prior Year Adjustment Code attribute domain value of "B" for FY 2014 reporting.
- 3 Effective FY 2015 reporting, the following USSGL accounts must have the Federal Non-Federal Code, Trading Partner Agency Identifier and Trading Partner Main Account Code attributes: 4126, 4127, 4128, 4129, 4171 and 4172.
- 4 USSGL accounts 599300 and 599400 do not have a Budgetary Impact Indicator. This was confirmed through research of current guidance, and responses from a majority of the 8 agencies who used this USSGL account and attribute combination in GATS (December-February Reporting). Therefore, the domain value was changed from "D/E" to "E," and removed from line 7.12 of the Reclassified Statement of Changes in Net Position.
- 5 Revised definition to "The amount recorded by the Department of Labor for unfunded FECA contributions due from employers. Until the paying agency records the actual budgetary obligation, the associated FECA liability and receivable are considered unfunded. This account does not close at yearend."
- 6 Revised definition to "The amount of unfunded FECA accrued revenue recorded by the Department of Labor due from employers."
- 7 This change is required to correctly crosswalk Department of Labor specific USSGL accounts for non-federal activity (Example - Board of Governors of the Federal Reserve).
- 8 The General Fund has a need for an account similar to USSGL Account 577600 "Nonbudgetary Financing Sources Transferred Out," but with a Domain Value of "Blank" for the Federal Non-Federal Code attribute. They need this account to properly account for transfers between agencies without causing elimination issues. The General Fund is not a direct trading partner in these transactions and only uses the transfer account as a means to track the change.
- 9 This change is required to correct an error.
- 10 This change is required to correctly present Derivatives Assets and Liabilities in accordance with TFM 2-4700.
- 11 To incorporate previously presented A-11 and GTAS ad hoc changes into FACTS II compliant crosswalks for agency reporting.
- 12 The Statement of Budgetary Resources has undergone major changes in recent years making this footnote invalid. While line 21 of the Statement of Changes in Net Position reflects the total amount of appropriations received before any transfers (line 22) or other adjustments (line 23), there is no line reflecting that sole amount on the Statement of Budgetary Resources.
- 13 This change is required due to sequestration. USSGL account 438400 will remain open in the 4th quarter end of the fiscal year reporting. Therefore, it has to be added to the FY14 2108: Year End Closing Statement.
- 14 This change is required for agencies who report revenue from services provided that is not attributable to programs (Reference: OMB Circular A-136, Section 11.4.4.8).

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ADDITIONAL INFORMATION:

- 15 To incorporate previous changes presented at the IRC to the FY14 FACTS II FMS 2108. This changes were included on the GTAS Yearend 2108 crosswalk for FY14, but were left out of the FACTS II FMS 2108.
- 16 Changes to add consistency and provide more clarification to the FACTS II FMS 2108 users.
- 17 USSGL account 463500 "Funds Not Available – Adjustments to the Exchange Stabilization Fund" was created for the Exchange Stabilization Fund and is for Department of Treasury Use Only. This account replaces the 463000 for ESF as it does not close where 463000 does close.
- 18 Correction to include Transaction Codes that were not included in FY 2014 TFM.
- 19 Change made to properly label the budgetary and proprietary posting logic for the Transaction Code.
- 20 Updated to include USSGL account 591900 as part of this closing Transaction Code.
- 21 Revised Comment to include language clarifying use of Transaction Code for sequestered funding.
- 22 Revised Definition to clarify the use of the USSGL account by only the Department of Transportation and any agency receiving allocation transfers from the Department of Transportation.
- 23 Revised Definition to correct typographical error in the Definition.
- 24 Revised Definition to clarify the use of the USSGL account while awaiting for reduced funding to be returned to the General Fund.
- 25 Revised Definition to clarify the use of the USSGL account during and immediately following a continuing resolution.
- 26 This change is required to align with the GTAS system.
- 27 Change is needed to improve Intragovernmental Reporting for Deposit Funds.
- 28 Change based on OMB guidance/approval.
- 29 Edit/Validation applicable for FY 2014 only.
- 30 This GTAS Fund Type Code attribute domain value is need to capture Principle Outstanding, Governmentwide Cash and Gold - Department of Treasury.
- 31 This change was due to a change to Appendix 1 of the TFM 2-4700.
- 32 This change was due to a change to Appendix 7 of the TFM 2-4700.

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- 33 This change is due to a request by Treasury to crosswalk the USSGL's to the Reclassified Balance Sheet and Balance Sheet.
- 34 USSGL account 729200 "Other Losses from Impairment of Assets" was created to allow Agencies to follow guidance prescribed by FASAB SFFAS No. 44 "Accounting for Impairment of General Property, Plant, and Equipment Remaining in Use".
- 35 Updated to include USSGL account 417200 as part of this closing Transaction Code.
- 36 Updated Transaction Code definition and reference section to reflect guidance prescribed by FASAB SFFAS No. 44 "Accounting for Impairment of General Property, Plant, and Equipment Remaining in Use" and to include new USSGL 729200 "Other Losses from Impairment of Assets".
- 37 Updated Transaction Code to include new USSGL 729200 "Other Losses from Impairment of Assets".
- 38 Changes to bring GTAS 2108 crosswalk in alignment with FACTS II 2108 crosswalk.
- 39 When the combined SF 133 and Budget P&F schedule crosswalk was split in GTAS, this section should not have been incorporated into the SF 133 crosswalk.
- 40 Change needed to be in compliance with OMB Circular No. A-11 appendix F.
- 41 Corrected Spelling Error.
- 42 Changes proposed and approved by the 2108 subcommittee.
- 43 Per OMB, USDA has a repayable advance to the Agricultural Disaster Relief Fund. An adjustment was recorded in 2013 due to a temporary reduction to sequestration. This resulted in a year end closing entry of USSGL account 412400 into 438400. The crosswalk is being modified to accommodate this closing in an expired TAS with Authority Type Code "P" and GTAS Fund Type Code "EG" to USSGL account 438400.
- 44 A Financing Account had a nonexpenditure transfer and is in need of reporting USSGL accounts 417000 and 419000. The "G" Financing Account Code attribute domain value is being added for these USSGL accounts in order for the agency to submit them on their bulk file, pass Edit Check 2, and crosswalk to the lines on the SF 133 and P&F. For now this change will only be effective for fiscal year 2014.
- 45 Per OMB, Department of Interior has a special fund TAFS 14X5035 with contract authority and has a need for revisions to the crosswalks to accommodate an account specific reduction which is indirectly related to sequestration.
- 46 Change needed to eliminate invalid USSGL account/attribute domain value combination on the line.
- 47 There are budgetary accounts that close into USSGL account 438400 which do not require the Reduction Type Code attribute. However, USSGL account 438400 does require the Reduction Type Code attribute. The domain value of "XXX" is being added to USSGL account 438400 to accommodate for these types of closings.

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ADDITIONAL INFORMATION:

- 48 Change required because OMB deemed TAS' exception to established validation.
- 49 Revised domain values for Department of Agriculture. Department of Agriculture is the only department that can report the next fiscal year credit cohort.
- 50 Updated comments to remove references to TC D104 which was merged with TC D108 in TFM 11-01-2011.
- 51 Updated comments to remove references to TC A418 which was merged with TC A135 in TFM 13-01-2013.
- 52 Updated to add fund families to the Fed/Non-Fed exception list, excluding those Treasury Account Symbols that were expired as of FY14.
- 53 TAS consists of balances from previous fiscal years and thus needs to be allowed to report beginning balances.
- 54 Per OMB, TAFS 75X8005 is a mandatory trust fund that has a need to use USSGL account 415800 for a prior period adjustment.
- 55 Per request of Main Treasury to add the Budgetary Impact Indicator attribute domain value "E" to allow agencies to crosswalk the nonbudgetary activity.
- 56 Yearend reporting window changes.
- 57 Change made to begin the phase-in process for the TP Main requirement.
- 58 Department of Energy has a need to use USSGL account 404700 and 414600 with Authority Type Code "B" for direct financing TAS.
- 59 The Department of Treasury has been approved to use this USSGL account in an unexpired general fund.