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

Section	Item Changed	Change	TFM Effective	Reporting FY	Financial Statement or Report
T/L S2 08-03					
I	***USSGL Chart of Accounts:***				
I	None		T/L S2 08-03	2008	CoA
II	***USSGL Accounts and Definitions:***				
II	None		T/L S2 08-03	2008	Def
III	***USSGL Account Transactions:***				
III	None		T/L S2 08-03	2008	TC
IV	***USSGL Account Attribute Tables:***				
	FACTS I USSGL Account Attribute Table:				
IV	None		T/L S2 08-03	2008	FACTSI Tbl
	FACTS II USSGL Account Attribute Table:				
IV	None		T/L S2 08-03	2008	FACTSII Tbl
V	***USSGL Crosswalks to Standard External Reports:***				
	SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources:				
V	None		T/L S2 08-03	2008	133
	FMS 2108: Yearend Closing Statement:				
V	None		T/L S2 08-03	2008	2108
	Budget Program and Financing (P&F) Schedule:				
	Column				
V	Col	Deleted Public_Law column	T/L S2 08-03	2008	P&F
V	Col	Added column for Prior_Year_Adjustment attribute	T/L S2 08-03	2008	P&F
	Line				
V	Ln 1000	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 2140	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts, except 4139, 4149, 4201	T/L S2 08-03	2008	P&F
V	Ln 2145	Added	T/L S2 08-03	2008	P&F
V	Ln 2210	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 2221	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 2222	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 2230	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 2235	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 2240	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 2260	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 2270	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 2275	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 2333	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 2341	Revised description	T/L S2 08-03	2008	P&F
V	Ln 2342	Revised description	T/L S2 08-03	2008	P&F
V	Ln 2390	Revised calculation	T/L S2 08-03	2008	P&F
V	Ln 2398	Added Prior_Year_Adjustment domain value "X" to USSGL account 4350, 4351, 4355, 4356, 4357, 4399	T/L S2 08-03	2008	P&F

Section	Item Changed	Change	TFM Effective	Reporting FY	Financial Statement or Report
V	***USSGL Crosswalks to Standard External Reports:***				
	Budget Program and Financing (P&F) Schedule:				
	Line				
V	Ln 2441	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts; Revised TAFS_Status fo USSGL accounts 4350, 4355, 4356, 4357	T/L S2 08-03	2008	P&F
V	Ln 2451	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts, except 4139, 4149	T/L S2 08-03	2008	P&F
V	Ln 4000	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts; Deleted USSGL account 4118	T/L S2 08-03	2008	P&F
V	Ln 4020	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 4026	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 4028	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 4029	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 4035	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 4036	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 4037	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 4038	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 4045	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 4047	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 4048	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 4049	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 4050	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 4053	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 4100	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 4200	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 4700	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 4735	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 4900	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 4935	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 4936	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 4945	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 5000	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 5035	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 5500	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 5520	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 5526	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 5535	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 5537	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 5800	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 5810	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 5826	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 5827	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 5833	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 5835	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 5837	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 5838	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 5845	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 5847	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 5849	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 5853	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 5861	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F

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V	***USSGL Crosswalks to Standard External Reports:***				
	Budget Program and Financing (P&F) Schedule:				
	Line				
V	Ln 5862	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 6000	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 6020	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 6026	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 6028	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 6035	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 6036	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 6037	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 6038	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 6045	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 6047	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 6048	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 6049	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 6053	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 6100	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 6200	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 6300	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 6335	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 6500	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 6526	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 6535	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 6537	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 6610	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 6635	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 6636	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 6661	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 6662	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 6710	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 6716	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 6735	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 6900	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 6910	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 6926	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 6927	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 6933	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 6937	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 6938	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 6945	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 6947	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 6949	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 6953	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 6961	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 6962	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 7240	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 7245	Added	T/L S2 08-03	2008	P&F
V	Ln 7320	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 7331	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F

Section	Item Changed	Change	TFM Effective	Reporting FY	Financial Statement or Report
V	***USSGL Crosswalks to Standard External Reports:***				
	Budget Program and Financing (P&F) Schedule:				
	Line				
V	Ln 7332	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 7340	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 7410	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 7440	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 8690	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 8693	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 8697	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 8698	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 8800	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 8820	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 8825	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 8840	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 8845	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 8896	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 9201	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 9203	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 9401	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Ln 9402	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts; Added calculation	T/L S2 08-03	2008	P&F
V	Ln 9502	Added Prior_Year_Adjustment domain value "X" to all USSGL accounts	T/L S2 08-03	2008	P&F
V	Additional Info.	Revised Additional Information #3	T/L S2 08-03	2008	P&F
	Balance Sheet				
	Line				
V	Ln 20	Revised Calc	T/L S2 08-03	2008	BalSht
V	Ln 28	Revised Calc	T/L S2 08-03	2008	BalSht
V	Ln 34	Revised Calc	T/L S2 08-03	2008	BalSht
	Statement of Net Cost:				
V	None		T/L S2 08-03	2008	NetCost
	Statement of Changes in Net Position:				
	Line				
V	Ln 13	Deleted "T" domain value for exchange/nonexchange attribute for USSGL accounts 5993 and 5994	T/L S2 08-03	2008	NetPos
V	Ln 13	Added "A" domain value for custodial/noncustodial attribute for USSGL accounts 5993 and 5994	T/L S2 08-03	2008	NetPos
	Statement of Custodial Activity:				
V	None		T/L S2 08-03	2008	Cust
VI	***USSGL Crosswalks to the Closing Package Statements:***				
	Reclassified Balance Sheet:				
	Line				
VI	Ln 6.2	Added USSGL account 2540	T/L S2 08-03	2008	RBalSht
VI	Ln 6.8	Deleted USSGL account 2540	T/L S2 08-03	2008	RBalSht
	Reclassified Statement of Net Cost:				
VI	None		T/L S2 08-03	2008	RSNC

Section	Item Changed	Change	TFM Effective	Reporting FY	Financial Statement or Report
VI	***USSGL Crosswalks to the Closing Package Statements:***				
	Reclassified Statement of Changes in Net Position:				
	Line				
VI	Ln 8.4	Deleted "T" domain value for exchange/nonexchange attribute for USSGL accounts 5993 and 5994	T/L S2 08-03	2008	RSCNP
T/L S2 08-02					
I	***USSGL Chart of Accounts:***				
I	None		T/L S2 08-02	2008	CoA
II	***USSGL Accounts and Definitions:***				
II	None		T/L S2 08-02	2008	Def
III	***USSGL Account Transactions:***				
	Transaction Code				
III	TC A440	Added dr USSGL account 3102; Deleted dr USSGL account 3103	T/L S2 08-02	2008	TC
III	TC A442	Added dr USSGL account 5755; Deleted dr USSGL account 5765	T/L S2 08-02	2008	TC
III	TC C141	Added cr USSGL account 5600	T/L S2 08-02	2008	TC
III	TC C158	Revised comment	T/L S2 08-02	2008	TC
III	TC C420	Added cr USSGL account 5600	T/L S2 08-02	2008	TC
III	TC D147	Revised description	T/L S2 08-02	2008	TC
IV	***USSGL Account Attribute Tables:***				
	FACTS I USSGL Account Attribute Table:				
	USSGL Account				
IV	Acc 5600	Added domain value "Y" for attribute Custodial/Noncustodial	T/L S2 08-02	2008	FACTSI Tbl
IV	Acc 5609	Added domain value "Y" for attribute Custodial/Noncustodial	T/L S2 08-02	2008	FACTSI Tbl
IV	Acc 6790	Added domain value "Y" for attribute Custodial/Noncustodial	T/L S2 08-02	2008	FACTSI Tbl
	Attribute Definition Report				
IV	Title	Revised	T/L S2 08-02	2008	FACTSI ADR
IV	Covered/NotCovered	Added	T/L S2 08-02	2008	FACTSI ADR
IV	Entity/NonEntity	Added	T/L S2 08-02	2008	FACTSI ADR
	FACTS II USSGL Account Attribute Table:				
	Attribute				
IV	Fund_Type	Added domain value "3/4/8"	T/L S2 08-02	2008	FACTSII Tbl

Section	Item Changed	Change	TFM Effective	Reporting FY	Financial Statement or Report
V	***USSGL Crosswalks to Standard External Reports:***				
	SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources:				
	Line				
V	Ln 1B	Added domain values "F" and "E" to attribute Trans Partner for USSGL account 4251E	T/L S2 08-02	2008	133
V	Ln 1B	Deleted duplicate line for USSGL accounts 4125E and 4151E	T/L S2 08-02	2008	133
V	Ln 1B	Added USSGL account 4384E domain value "S" for attribute Auth Type	T/L S2 08-02	2008	133
V	Ln 1B	Revised USSGL accounts 4801E, 4802E, 4831E, 4881E, 4882E, 4901E, 4902E, 4908E, 4981E, and 4982E by deleting: Apport Categ attribute domain values "A", "B", and "C" Program Rpt Cat attribute domain value "###" Apport Cat B attribute domain value "###" Reimb Flag attribute domain values "D" and "R"	T/L S2 08-02	2008	133
	Footnote				
V	Ftnt 2	Revised	T/L S2 08-02	2008	133
	FMS 2108: Yearend Closing Statement:				
	Unexpended Balances, Investments, and Imprest Funds:				
	Column				
V	Col 6	Added USSGL account 1633 for Authority Indicator 931	T/L S2 08-02	2008	2108
	Definite Borrowing Authority:				
	Column				
V	Col 3	Deleted USSGL account 4143 for Authority Indicators 951 and 962	T/L S2 08-02	2008	2108
V	Col 6	Deleted USSGL account 4143 for Authority Indicators 951 and 962	T/L S2 08-02	2008	2108
	Definite Contract Authority:				
	Column				
V	Col 5	Deleted USSGL account 4133	T/L S2 08-02	2008	2108
V	Col 6	Deleted USSGL account 4133	T/L S2 08-02	2008	2108
	Budget Program and Financing (P&F) Schedule:				
	Line				
V	Ln 2398	Added USSGL account 4351	T/L S2 08-02	2008	P&F
V	Ln 4036	Added USSGL account 4383	T/L S2 08-02	2008	P&F
V	Ln 6900	Added USSGL account 4290	T/L S2 08-02	2008	P&F
V	Ln 8820	Added USSGL account 4290	T/L S2 08-02	2008	P&F
V	Ln 9203	Added USSGL account 1618	T/L S2 08-02	2008	P&F
V	Ln 9204	Added USSGL account 1618	T/L S2 08-02	2008	P&F
V	Ln 9401	Added USSGL account 4384	T/L S2 08-02	2008	P&F
V	Ln 9402	Added USSGL accounts 4158, 4382, 4383, and 4384	T/L S2 08-02	2008	P&F
	Additional Information				
V	Ai3	Added	T/L S2 08-02	2008	P&F
	Balance Sheet				
	Line				
V	Ln 19	Deleted USSGL account 2320	T/L S2 08-02	2008	BalSht
V	Ln 32	Deleted USSGL account 5795	T/L S2 08-02	2008	BalSht
	Attributes Column				
V	Ttile	Deleted "Form and Content Notes"	T/L S2 08-02	2008	BalSht
V	Col Entity/NonEntity	Deleted "E" and "O" from title	T/L S2 08-02	2008	BalSht
V	Col Covered/NotCovered	Deleted "C" and "U" from title	T/L S2 08-02	2008	BalSht

Section	Item Changed	Change	TFM Effective	Reporting FY	Financial Statement or Report
V	***USSGL Crosswalks to Standard External Reports:***				
	Statement of Net Cost:				
	Line				
V	Ln 1	Added domain value "A" for attribute Custodial/Noncustodial for USSGL account 6790	T/L S2 08-02	2008	NetCost
	Statement of Changes in Net Position:				
	Line				
V	Ln 7	Added domain value "A" for attribute Custodial/Noncustodial for USSGL accounts 5600/5609	T/L S2 08-02	2008	NetPos
V	Ln 13	Deleted "X" from Earmarked Funds column for USSGL account 5795	T/L S2 08-02	2008	NetPos
	Statement of Custodial Activity:				
V	None		T/L S2 08-02	2008	Cust
VI	***USSGL Crosswalks to the Closing Package Statements:***				
	Reclassified Balance Sheet:				
	Line				
VI	Ln 3.1	Added (RC 29); added footnote 3	T/L S2 08-02	2008	RBalSht
VI	Ln 3.3	Added USSGL account 1990	T/L S2 08-02	2008	RBalSht
VI	Ln 3.5	Added USSGL account 1351	T/L S2 08-02	2008	RBalSht
VI	Ln 3.9	Deleted USSGL account 1990	T/L S2 08-02	2008	RBalSht
VI	Ln 7.1	Added USSGL accounts 2170, 2179, and 2950	T/L S2 08-02	2008	RBalSht
VI	Ln 7.4	Added USSGL account 2511	T/L S2 08-02	2008	RBalSht
VI	Ln 7.7	Deleted USSGL account 2320	T/L S2 08-02	2008	RBalSht
VI	Ln 7.8	Added USSGL account 2985; Deleted USSGL accounts 2170, 2179, and 2950	T/L S2 08-02	2008	RBalSht
VI	Ln 9.1	Added USSGL accounts 5775, 5776, 5791, 5795, 5993, and 5994	T/L S2 08-02	2008	RBalSht
VI	Ln 9.2	Added USSGL accounts 5775, 5776, 5791, 5993, and 5994	T/L S2 08-02	2008	RBalSht
	Reclassified Statement of Net Cost:				
	Line				
VI	Ln 5.7	Added	T/L S2 08-02	2008	RSNC
VI	Ln 6	Revised Calc	T/L S2 08-02	2008	RSNC
VI	Ln 7	Deleted USSGL accounts 6100, 6190, 6199, 6310, 6320, 6330, 6400, 6500, 6600, 6610, 6710, 6720, 6730, 6790, 6800, 6850, 6900, 7210, 7211, 7212, 7280, 7290, 7300, 7500, and 7600	T/L S2 08-02	2008	RSNC
VI	Ln 7	Revised to Calc line; Revised Calc	T/L S2 08-02	2008	RSNC
VI	Ln 12	Deleted USSGL accounts 5100, 5109, 5200, 5209, 5310, 5311, 5312, 5317, 5318, 5319, 5320, 5329, 5400, 5409, 5500, 5509, 5900, 5909, 5990, 5991, 7110, 7111, 7112, 7180, and 7190	T/L S2 08-02	2008	RSNC
VI	Ln 12	Revised to Calc line; Revised Calc	T/L S2 08-02	2008	RSNC
	Footnote				
VI	Ftnt 5	Added	T/L S2 08-02	2008	RSNC

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VI	***USSGL Crosswalks to the Closing Package Statements:***				
	Reclassified Statement of Changes in Net Position:				
	Line				
VI	Ln 5.7	Added USSGL account 5795	T/L S2 08-02	2008	RSCNP
VI	Ln 7.8	Revised line title	T/L S2 08-02	2008	RSCNP
VI	Ln 8.1	Added USSGL account 5775	T/L S2 08-02	2008	RSCNP
VI	Ln 8.2	Added USSGL account 5776	T/L S2 08-02	2008	RSCNP
VI	Ln 8.4	Added new line	T/L S2 08-02	2008	RSCNP
VI	Ln 8.5	Revised from line 8.4; Revised Calc	T/L S2 08-02	2008	RSCNP
VI	Ln 10	Revised Calc	T/L S2 08-02	2008	RSCNP
	Footnote				
VI	Ftnt 16	Added	T/L S2 08-02	2008	RSCNP

T/L S2 08-01

I	***USSGL Chart of Accounts:***				
I	None		T/L S2 08-01	2008	CoA
II	***USSGL Accounts and Definitions:***				
	USSGL Account				
II	Acc 1399	Revised definition	T/L S2 08-01	2008	Def
II	Acc 2180	Revised definition	T/L S2 08-01	2008	Def
III	***USSGL Account Transactions:***				
	Transaction Code				
III	TCB134	Revised comment	T/L S2 08-01	2008	TC
III	TCB402	Added dr USSGL account 1720	T/L S2 08-01	2008	TC
III	TCB410	Deleted	T/L S2 08-01	2008	TC
III	TCC132	Revised comment	T/L S2 08-01	2008	TC
III	TCC136	Revised comment	T/L S2 08-01	2008	TC
III	TCC408	Revised comment	T/L S2 08-01	2008	TC
III	TCC409	Added	T/L S2 08-01	2008	TC
III	TCC606	Revised comment	T/L S2 08-01	2008	TC
III	TCC646	Revised comment; deleted dr USSGL account 1310 and cr USSGL account 4287	T/L S2 08-01	2008	TC
III	TCC647	Added	T/L S2 08-01	2008	TC
III	TCC648	Revised comment	T/L S2 08-01	2008	TC
III	TCD145	Revised comment	T/L S2 08-01	2008	TC

Section	Item Changed	Change	TFM Effective	Reporting FY	Financial Statement or Report
IV	***USSGL Account Attribute Tables:***				
	FACTS II USSGL Account Attribute Table:				
	USSGL Account				
IV	Acc 1620B	Added domain value "Y" Transaction_Partner attribute	T/L S2 08-01	2008	FACTSII Tbl
IV	Acc 4801E	Removed domain value "Y" from Year_of_Budget_Authority and BEA_Category_Indicator attribute	T/L S2 08-01	2008	FACTSII Tbl
	Attribute				
IV	Prior_Year_Adjustment	Added to USSGL accounts 1340E, 1610B, 1618E, 1620B, 1630B, 1633E, 4122B, 4126B, 4127B, 4136B, 4137B, 4145E, 4148E, 4166B, 4171B, 4172B, 4221B, 4222B, 4225B, 4231E, 4251B, 4281B, 4283B, 4285B, 4286B, 4287B, 4384B, 4391E, 4394B, 4395E, 4397B, 4398B, 4450B, 4450E, 4620B, 4620E, 4650B, 4650E, 4801B, 4802B, 4832E, 4901B, and 4908B.	T/L S2 08-01	2008	FACTSII Tbl
IV	Prior_Year_Adjustment	Deleted from USSGL accounts 4032E and 4042E.	T/L S2 08-01	2008	FACTSII Tbl
	Footnote				
IV	Ftnt 3	Revised	T/L S2 08-01	2008	FACTSII Tbl
V	***USSGL Crosswalks to Standard External Reports:***				
	SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources:				
	Line				
V	Ln 1A	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4122B, 4126B, 4127B, 4136B, 4137B, 4166B, 4171B, 4172B, 4221B, 4222B, 4225B, 4251B, 4281B, 4283B, 4285B, 4286B, 4287B, 4384B, 4394B, 4397B, 4398B, 4801B, 4802B, 4901B, and 4908B	T/L S2 08-01	2008	133
V	Ln 1B	Added USSGL accounts 4111E, 4112E, 4114E, 4115E, 4117E, 4118E, 4119E, 4122E, 4123E, 4124E, 4125E, 4126E, 4127E, 4128E, 4129E, 4130E, 4131E, 4132E, 4133E, 4134E, 4135E, 4136E, 4137E, 4138E, 4140E, 4141E, 4143E, 4144E, 4146E, 4147E, 4150E, 4151E, 4152E, 4158E, 4166E, 4167E, 4168E, 4170E, 4171E, 4172E, 4173E, 4175E, 4176E, 4190E, 4191E, 4192E, 4199E, 4212E, 4221E, 4222E, 4225E, 4230E, 4232E, 4233E, 4234E, 4251E, 4252E, 4255E, 4260E, 4261E, 4262E, 4263E, 4264E, 4265E, 4266E, 4267E, 4271E, 4273E, 4275E, 4276E, 4277E, 4281E, 4283E, 4285E, 4286E, 4287E, 4290E, 4320E, 4350E, 4351E, 4355E, 4356E, 4357E, 4382E, 4383E, 4384E, 4387E, 4388E, 4391E, 4392E, 4393E, 4394E, 4397E, 4398E, 4399E, 4801E, 4802E, 4831E, 4871E, 4872E, 4881E, 4882E, 4901E, 4902E, 4908E, 4931E, 4971E, 4972E, 4981E, and 4982E	T/L S2 08-01	2008	133
V	Ln 2A	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4871E and 4971E	T/L S2 08-01	2008	133
V	Ln 3A1	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4111E, 4112E, 4114E, 4115E, 4117E, 4118E, 4119E, 4122E, 4122B, 4123E, 4124E, 4125E, 4126E, 4126B, 4127E, 4127B, 4128E, 4129E, 4138E, 4150E, 4157E, 4384E, 4384B, 4391E, 4394E, and 4394E	T/L S2 08-01	2008	133
V	Ln 3B	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4128E and 4141E	T/L S2 08-01	2008	133
V	Ln 3C	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL account 4131E	T/L S2 08-01	2008	133
V	Ln 3D1a	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4212E, 4252E, 4260E, 4261E, 4262E, 4263E, 4264E, 4265E, 4266E, 4267E, 4271E, 4273E, 4275E, 4276E, 4277E, 4290E, 4872E, and 4972E	T/L S2 08-01	2008	133

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V	***USSGL Crosswalks to Standard External Reports:***				
	SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources:				
	Line				
V	Ln 3D1b	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4251E, 4251B, 4281E, 4281B, 4283E, 4283B, 4285E, 4285B, 4286E, 4286B, 4287E, and 4287B	T/L S2 08-01	2008	133
V	Ln 3D2a	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4222E and 4222B	T/L S2 08-01	2008	133
V	Ln 3D2b	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4221E and 4221B	T/L S2 08-01	2008	133
V	Ln 3D4	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4123E, 4158E, 4384E, and 4384B	T/L S2 08-01	2008	133
V	Ln 3D5a	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL account 4255E	T/L S2 08-01	2008	133
V	Ln 3D5b	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4225E and 4225B	T/L S2 08-01	2008	133
V	Ln 4A	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4137E, 4137B, 4166E, 4166B, 4167E, 4168E, 4170E, 4171E, 4171B, 4172E, 4172B, 4173E, and 4175E	T/L S2 08-01	2008	133
V	Ln 4B	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4160E and 4165E	T/L S2 08-01	2008	133
V	Ln 4C	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4176E, 4190E, 4191E, 4192E, 4199E, and 4320E	T/L S2 08-01	2008	133
V	Ln 5	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4382E, 4383E, 4387E, 4388E, 4395E, 4397E, 4397B, 4398E, 4398B and 4399E	T/L S2 08-01	2008	133
V	Ln 6A	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4350E, 4351E, 4355E, 4356E, and 4357E	T/L S2 08-01	2008	133
V	Ln 6B	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year _Adjustment attribute for USSGL accounts 4392E and 4393E	T/L S2 08-01	2008	133
V	Ln 6C	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year _Adjustment attribute for USSGL accounts 4146E, 4147E, 4151E, and 4152E	T/L S2 08-01	2008	133
V	Ln 6D	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year _Adjustment attribute for USSGL accounts 4130E, 4132E, 4133E, 4134E, 4135E, 4140E, 4143E, 4144E, and 4391E	T/L S2 08-01	2008	133
V	Ln 6E	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year _Adjustment attribute for USSGL accounts 4135E, 4136E, and 4136B	T/L S2 08-01	2008	133
V	Ln 8A1	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year _Adjustment attribute for USSGL accounts 4801E, 4801B, 4802E, 4802B, 4881E, 4882E, 4901E, 4901B, 4902E, 4908E, 4908B, 4981E, and 4982E	T/L S2 08-01	2008	133
V	Ln 8A2	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year _Adjustment attribute for USSGL accounts 4801E, 4801B, 4802E, 4802B, 4881E, 4882E, 4901E, 4901B, 4902E, 4981E, and 4982E	T/L S2 08-01	2008	133

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V	***USSGL Crosswalks to Standard External Reports:***				
	SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources:				
	Line				
V	Ln 8A3	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year _Adjustment attribute for USSGL accounts 4801E, 4801B, 4802E, 4802B, 4881E, 4882E, 4901E, 4901B, 4902E, 4908E, 4908B, 4981E, and 4982E	T/L S2 08-01	2008	133
V	Ln 8B1	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year _Adjustment attribute for USSGL accounts 4801E, 4801B, 4802E, 4802B, 4881E, 4882E, 4901E, 4901B, 4902E, 4981E, and 4982E	T/L S2 08-01	2008	133
V	Ln 8B2	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year _Adjustment attribute for USSGL accounts 4801E, 4801B, 4802E, 4802B, 4881E, 4882E, 4901E, 4901B, 4902E, 4981E, and 4982E	T/L S2 08-01	2008	133
V	Ln 8B3	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year _Adjustment attribute for USSGL accounts 4801E, 4801B, 4802E, 4802B, 4881E, 4882E, 4901E, 4901B, 4902E, 4908E, 4908B, 4981E, and 4982E	T/L S2 08-01	2008	133
V	Ln 12A1	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year _Adjustment attribute for USSGL accounts 4801B and 4901B	T/L S2 08-01	2008	133
V	Ln 12A2	Added USSGL accounts 4801E, 4831E, 4871E, 4881E, 4901E, 4931E, 4971E, and 4981E	T/L S2 08-01	2008	133
V	Ln 12B1	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year _Adjustment attribute for USSGL accounts 4221B, 4225B, 4251B, 4281B, 4283B, 4285B, 4286B, and 4287B	T/L S2 08-01	2008	133
V	Ln 12B2	Added USSGL accounts 4199E, 4221E, 4225E, 4230E, 4232E, 4233E, 4234E, 4251E, 4281E, 4283E, 4285E, 4286E, and 4287E	T/L S2 08-01	2008	133
V	Ln 13	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year _Adjustment attribute for USSGL accounts 4801E, 4801B, 4802E, 4802B, 4881E, 4882E, 4901E, 4901B, 4902E, 4908E, 4908B, 4981E, and 4982E	T/L S2 08-01	2008	133
V	Ln 14	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year _Adjustment attribute for USSGL accounts 4802E, 4802B, 4882E, 4902E, 4908E, 4908B, and 4982	T/L S2 08-01	2008	133
V	Ln 15A	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year _Adjustment attribute for USSGL accounts 4831E and 4931E	T/L S2 08-01	2008	133
V	Ln 15B	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year _Adjustment attribute for USSGL accounts 4199E, 4230E, 4232E, 4233E, and 4234E	T/L S2 08-01	2008	133
V	Ln 16	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year _Adjustment attribute for USSGL accounts 4871E and 4971E	T/L S2 08-01	2008	133
V	Ln 17	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year _Adjustment attribute for USSGL accounts 4221E, 4221B, 4225E, 4225B, 4251E, 4251B, 4281E, 4281B, 4283E, 4283B, 4285E, 4285B, 4286E, 4286B, 4287E, and 4287B	T/L S2 08-01	2008	133
V	Ln 19A	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year _Adjustment attribute for USSGL accounts 4802E, 4802B, 4882E, 4902E, 4908E, 4908B, and 4982E	T/L S2 08-01	2008	133
V	Ln 19B	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year _Adjustment attribute for USSGL accounts 4212E, 4222E, 4222B, 4252E, 4255E, 4260E, 4261E, 4262E, 4263E, 4264E, 4265E, 4266E, 4267E, 4271E, 4273E, 4275E, 4276E, 4277E, 4290E, 4872E, and 4972E	T/L S2 08-01	2008	133
	Footnote				
V	Ftnt 1	Revised	T/L S2 08-01	2008	133
V	Ftnt 2	Revised	T/L S2 08-01	2008	133
V	Ftnt 9	Revised	T/L S2 08-01	2008	133
V	Ftnt 24	Revised	T/L S2 08-01	2008	133
V	Ftnt 26	Revised	T/L S2 08-01	2008	133

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V	***USSGL Crosswalks to Standard External Reports:***				
	FMS 2108: Yearend Closing Statement:				
	Unexpended Balances, Investments, and Imprest Funds:				
	Column				
V	Col 4	Added Prior-Year Adjustment attribute, domain values B and X, to USSGL account 4391	T/L S2 08-01	2008	2108
V	Col 4	Added Prior-Year Adjustment attribute, domain values B, P, and X, to USSGL account 4350	T/L S2 08-01	2008	2108
V	Col 5	Added Prior-Year Adjustment attribute, domain values B and X, to USSGL account 1010	T/L S2 08-01	2008	2108
V	Col 6	Added Prior-Year Adjustment attribute, domain values B and X, to USSGL accounts 1120 and 1130	T/L S2 08-01	2008	2108
V	Col 6	Added Prior-Year Adjustment attribute, domain values B, P, and X, to USSGL accounts 1340, 1610, 1611, 1612, 1613, 1618, 1620, 1621, 1630, 1631 and 1638	T/L S2 08-01	2008	2108
	Definite Borrowing Authority:				
V	Col 3	Added Prior-Year Adjustment attribute, domain values B and X, to USSGL accounts 4140, 4392, and 4393	T/L S2 08-01	2008	2108
V	Col 3	Added Prior-Year Adjustment attribute, domain values P and X, to USSGL accounts 4141 and 4143	T/L S2 08-01	2008	2108
V	Col 4	Added Prior-Year Adjustment attribute, domain values B and X, to USSGL account 4145	T/L S2 08-01	2008	2108
	Definite Borrowing Authority:				
	Column				
V	Col 6	Added Prior-Year Adjustment attribute, domain values B and X, to USSGL accounts 4140, 4145, 4392 and 4393	T/L S2 08-01	2008	2108
V	Col 6	Added Prior-Year Adjustment attribute, domain values P and X, to USSGL accounts 4141 and 4143	T/L S2 08-01	2008	2108
	Indefinite Borrowing Authority:				
V	Col 3	Added Prior-Year Adjustment attribute, domain values P and X, to USSGL account 4141	T/L S2 08-01	2008	2108
V	Col 4	Added Prior-Year Adjustment attribute, domain values B and X, to USSGL account 4145	T/L S2 08-01	2008	2108
V	Col 5	Added Prior-Year Adjustment attribute, domain values B and X, to USSGL account 4140	T/L S2 08-01	2008	2108
V	Col 5	Added Prior-Year Adjustment attribute, domain values P and X, to USSGL accounts 4143 and 4144	T/L S2 08-01	2008	2108
V	Col 6	Added Prior-Year Adjustment attribute, domain values B and X to USSGL accounts 4140 and 4145	T/L S2 08-01	2008	2108
V	Col 6	Added Prior-Year Adjustment attribute, domain values P and X, to USSGL accounts 4141, 4143, and 4144	T/L S2 08-01	2008	2108
	Definite Contract Authority:				
V	Col 3	Added Prior-Year Adjustment attribute, domain values P and X, to USSGL account 4131	T/L S2 08-01	2008	2108
V	Col 4	Added Prior-Year Adjustment attribute, domain values P and X, to USSGL account 4136	T/L S2 08-01	2008	2108
V	Col 4	Added Prior-Year Adjustment attribute, domain values B, P, and X, to USSGL account 4135	T/L S2 08-01	2008	2108
V	Col 5	Added Prior-Year Adjustment attribute, domain values B and X, to USSGL accounts 4392 and 4393	T/L S2 08-01	2008	2108
V	Col 5	Added Prior-Year Adjustment attribute, domain values P and X, to USSGL accounts 4133 and 4134	T/L S2 08-01	2008	2108
V	Col 5	Added Prior-Year Adjustment attribute, domain values B, P, and X, to USSGL account 4135	T/L S2 08-01	2008	2108
V	Col 6	Added Prior-Year Adjustment attribute, domain values B and X, to USSGL accounts 4392 and 4393	T/L S2 08-01	2008	2108
V	Col 6	Added Prior-Year Adjustment attribute, domain values P and X, to USSGL accounts 4131, 4133, 4134, and 4136	T/L S2 08-01	2008	2108
V	Col 6	Added Prior-Year Adjustment attribute, domain values B, P, and X, to USSGL account 4135	T/L S2 08-01	2008	2108

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V	***USSGL Crosswalks to Standard External Reports:***				
	FMS 2108: Yearend Closing Statement:				
	Indefinite Contract Authority:				
V	Col 3	Added Prior-Year Adjustment attribute, domain values P and X, to USSGL account 4131	T/L S2 08-01	2008	2108
V	Col 4	Added Prior-Year Adjustment attribute, domain values P and X, to USSGL account 4136	T/L S2 08-01	2008	2108
V	Col 4	Added Prior-Year Adjustment attribute, domain values B, P, and X, to USSGL account 4135	T/L S2 08-01	2008	2108
V	Col 5	Added Prior-Year Adjustment attribute, domain values P and X, to USSGL accounts 4132, 4133, and 4134	T/L S2 08-01	2008	2108
V	Col 5	Added Prior-Year Adjustment attribute, domain values B, P, and X, to USSGL account 4135	T/L S2 08-01	2008	2108
V	Col 6	Added Prior-Year Adjustment attribute, domain values P and X, to USSGL accounts 4131, 4132, 4133, 4134, and 4136	T/L S2 08-01	2008	2108
V	Col 6	Added Prior-Year Adjustment attribute, domain values B, P, and X, to USSGL account 4135	T/L S2 08-01	2008	2108
	All Treasury Appropriation Fund Symbols:				
V	Col 7	Added Prior-Year Adjustment attribute, domain values P and X, to USSGL account 4199	T/L S2 08-01	2008	2108
V	Col 7	Added Prior-Year Adjustment attribute, domain values B, P, and X, to USSGL accounts 4123, 4126, 4137, 4166, 4168, 4171, 4225, 4232, 4233, 4234, 4251, 4281, 4283, 4285, 4286, and 4287	T/L S2 08-01	2008	2108
V	Col 8	Added Prior-Year Adjustment attribute, domain values B, P, and X, to USSGL accounts 4221 and 4230	T/L S2 08-01	2008	2108
V	Col 9	Added Prior-Year Adjustment attribute, domain values B, P, and X, to USSGL accounts 4801, 4831, 4871, and 4881	T/L S2 08-01	2008	2108
V	Col 10	Added Prior-Year Adjustment attribute, domain values P and X, to USSGL account 4320	T/L S2 08-01	2008	2108
V	Col 10	Added Prior-Year Adjustment attribute, domain values B, P, and X, to USSGL accounts 4124, 4127, 4172, 4901, 4931, 4971, and 4981	T/L S2 08-01	2008	2108
V	Col 11	Added Prior-Year Adjustment attribute, domain values P and X, to USSGL accounts 4157, 4158, 4357, 4382, and 4383	T/L S2 08-01	2008	2108
V	Col 11	Added Prior-Year Adjustment attribute, domain values B, P, and X, to USSGL accounts 4394, 4397, 4398, 4399, 4450, 4620, and 4650	T/L S2 08-01	2008	2108
	Statement of Changes in Net Position:				
	Line				
V	Ln 7	Revised attribute column Custodial/Noncustodial for USSGL accounts 5900 and 5909 from "blank" to "A - Noncustodial."	T/L S2 08-01	2008	NetPos
V	Ln 10	Revised attribute column Custodial/Noncustodial for USSGL accounts 5900 and 5909 from "blank" to "A - Noncustodial."	T/L S2 08-01	2008	NetPos
V	Ln 13	Revised attribute column Custodial/Noncustodial for USSGL accounts 5900 and 5909 from "blank" to "A - Noncustodial."	T/L S2 08-01	2008	NetPos

Bulletin 2008-03

I	***USSGL Chart of Accounts:***				
I	None		T/L S2 08-02	2008	CoA
II	***USSGL Accounts and Definitions:***				
II	None		T/L S2 08-02	2008	Def

Section	Item Changed	Change	TFM Effective	Reporting FY	Financial Statement or Report
III	***USSGL Account Transactions:***				
III	None		T/L S2 08-02	2008	TC
IV	***USSGL Account Attribute Tables:***				
IV	None		T/L S2 08-02	2008	FACTSI Tbl
IV	None		T/L S2 08-02	2008	FACTSII Tbl
V	***USSGL Crosswalks to Standard External Reports:***				
	FMS 2108: Yearend Closing Statement:				
	Definite Borrowing Authority:				
	Column				
V	Col 3	Added domain value "B," Borrowing Authority, to the Authority _Type attribute for RT7 Indicators 951 and 962 for USSGL accounts 4392 and 4393	T/L S2 07-02	2008	2108
V	Col 3	Added domain value "T," Treasury, to the Borrowing_Source attribute for RT7 Indicator 951 for USSGL accounts 4140, 4141, 4143, 4392, and 4393	T/L S2 07-02	2008	2108
V	***USSGL Crosswalks to Standard External Reports:***				
	FMS 2108: Yearend Closing Statement:				
	Definite Borrowing Authority:				
V	Col 3	Added domain value "P," Public, to the Borrowing_Source attribute for RT7 Indicator 962 for USSGL accounts 4140, 4141, 4143, 4392, and 4393	T/L S2 07-02	2008	2108
V	Col 4	Added domain value "T," Treasury, to the Borrowing_Source attribute for RT7 Indicator 951 for USSGL account 4145	T/L S2 07-02	2008	2108
V	Col 4	Added domain value "P," Public, to the Borrowing_Source attribute for RT7 Indicator 962 for USSGL account 4145	T/L S2 07-02	2008	2108
V	Col 6	Added domain value "B," Borrowing Authority, to the Authority _Type attribute for RT7 Indicators 951 and 962 for USSGL accounts 4392 and 4393	T/L S2 07-02	2008	2108
V	Col 6	Added domain value "T," Treasury, to the Borrowing_Source attribute for RT7 Indicator 951 for USSGL accounts 4140, 4141, 4143, 4145, 4149, 4392, and 4393	T/L S2 07-02	2008	2108
V	Col 6	Added domain value "P," Public, to the Borrowing_Source attribute for RT7 Indicator 962 for USSGL accounts 4140, 4141, 4143, 4145, 4149, 4392, and 4393	T/L S2 07-02	2008	2108
	Indefinite Borrowing Authority:				
	Column				
V	Col 3	Added domain value "T," Treasury, to the Borrowing_Source attribute for RT7 Indicator 951 for USSGL account 4141	T/L S2 07-02	2008	2108
V	Col 3	Added domain value "P," Public, to the Borrowing_Source attribute for RT7 Indicator 962 for USSGL account 4141	T/L S2 07-02	2008	2108
V	Col 4	Added domain value "T," Treasury, to the Borrowing_Source attribute for RT7 Indicator 951 for USSGL account 4145	T/L S2 07-02	2008	2108
V	Col 4	Added domain value "P," Public, to the Borrowing_Source attribute for RT7 Indicator 962 for USSGL account 4145	T/L S2 07-02	2008	2108
V	Col 5	Added domain value "T," Treasury, to the Borrowing_Source attribute for RT7 Indicator 951 for USSGL accounts 4140, 4143, and 4144	T/L S2 07-02	2008	2108
V	Col 5	Added domain value "P," Public, to the Borrowing_Source attribute for RT7 Indicator 962 for USSGL accounts 4140, 4143, and 4144	T/L S2 07-02	2008	2108

Section	Item Changed	Change	TFM Effective	Reporting FY	Financial Statement or Report
V	***USSGL Crosswalks to Standard External Reports:***				
	FMS 2108: Yearend Closing Statement:				
	Indefinite Borrowing Authority:				
V	Col 6	Added domain value "T," Treasury, to the Borrowing_Source attribute for RT7 Indicator 951 for USSGL accounts 4140, 4141, 4143, 4144, 4145, and 4149	T/L S2 07-02	2008	2108
V	Col 6	Added domain value "P," Public, to the Borrowing_Source attribute for RT7 Indicator 962 for USSGL accounts 4140, 4141, 4143, 4144, 4145, and 4149	T/L S2 07-02	2008	2108
	Definite Contract Authority:				
	Column				
V	Col 4	Added domain value "P," Appropriation, to the Authority_Type attribute for USSGL account 4135	T/L S2 07-02	2008	2108
V	Col 5	Added domain value "S," Spending Authority From Offsetting Collections, to the Authority_Type attribute for USSGL accounts 4392 and 4393	T/L S2 07-02	2008	2108
V	Col 5	Added domain value "C," Contract Authority, to the Authority_Type attribute for USSGL accounts 4392 and 4393	T/L S2 07-02	2008	2108
V	Col 6	Added domain value "C," Contract Authority, to the Authority_Type attribute for USSGL accounts 4392 and 4393	T/L S2 07-02	2008	2108
	Indefinite Contract Authority:				
	Column				
V	Col 4	Added domain value "P," Appropriation, to the Authority_Type attribute for USSGL account 4135	T/L S2 07-02	2008	2108
V	Col 5	Added domain value "S," Spending Authority From Offsetting Collections, to the Authority_Type attribute for USSGL accounts 4132 and 4135	T/L S2 07-02	2008	2108
V	Col 6	Added domain value "S," Spending Authority From Offsetting Collections, to the Authority_Type attribute for USSGL account 4132	T/L S2 07-02	2008	2108
	Balance Sheet:				
	Line				
V	Ln 8	Added USSGL accounts 1610, 1611, 1612, and 1613	T/L S2 07-02	2008	BalSht
	Footnotes				
V	Ftnt 13	Added	T/L S2 07-02	2008	BalSht

T/L S2 07-01

I	***USSGL Chart of Accounts:***				
	USSGL Account				
I	Acc 1351	Added	T/L S2 07-01	2008	CoA
I	Acc 2511	Added	T/L S2 07-01	2008	CoA
I	Acc 2970	Revised title	T/L S2 07-01	2008	CoA
I	Acc 2985	Added	T/L S2 07-01	2008	CoA
I	Acc 4290	Added	T/L S2 07-01	2008	CoA
I	Acc 4351	Added	T/L S2 07-01	2008	CoA
I	Acc 5775	Added	T/L S2 07-01	2008	CoA
I	Acc 5776	Added	T/L S2 07-01	2008	CoA
I	Acc 5791	Added	T/L S2 07-01	2008	CoA

Section	Item Changed	Change	TFM Effective	Reporting FY	Financial Statement or Report
I	***USSGL Chart of Accounts:***				
	USSGL Account				
I	Acc 5795	Added	T/L S2 07-01	2008	CoA
I	Acc 5990	Revised title	T/L S2 07-01	2008	CoA
I	Acc 5991	Revised title	T/L S2 07-01	2008	CoA
I	Acc 5993	Added	T/L S2 07-01	2008	CoA
I	Acc 5994	Added	T/L S2 07-01	2008	CoA
I	Acc 5997	Added	T/L S2 07-01	2008	CoA
I	Acc 5998	Added	T/L S2 07-01	2008	CoA
I	Acc 8101	Revised title	T/L S2 07-01	2008	CoA
I	Acc 8102	Revised title	T/L S2 07-01	2008	CoA
II	***USSGL Accounts and Definitions:***				
	USSGL Account				
II	Acc 1351	Added	T/L S2 07-01	2008	Def
II	Acc 2511	Added	T/L S2 07-01	2008	Def
II	Acc 2970	Revised title	T/L S2 07-01	2008	Def
II	Acc 2980	Revised definition	T/L S2 07-01	2008	Def
II	Acc 2985	Added	T/L S2 07-01	2008	Def
II	Acc 4290	Added	T/L S2 07-01	2008	Def
II	Acc 4350	Revised definition	T/L S2 07-01	2008	Def
II	Acc 4351	Added	T/L S2 07-01	2008	Def
II	Acc 4510	Revised definition	T/L S2 07-01	2008	Def
II	Acc 4610	Revised definition	T/L S2 07-01	2008	Def
II	Acc 5775	Added	T/L S2 07-01	2008	Def
II	Acc 5776	Added	T/L S2 07-01	2008	Def
II	Acc 5791	Added	T/L S2 07-01	2008	Def
II	Acc 5795	Added	T/L S2 07-01	2008	Def
II	Acc 5990	Revised title, definition	T/L S2 07-01	2008	Def
II	Acc 5991	Revised title, definition	T/L S2 07-01	2008	Def
II	Acc 5993	Added	T/L S2 07-01	2008	Def
II	Acc 5994	Added	T/L S2 07-01	2008	Def
II	Acc 5997	Added	T/L S2 07-01	2008	Def
II	Acc 5998	Added	T/L S2 07-01	2008	Def
II	Acc 7112	Revised definition	T/L S2 07-01	2008	Def
II	Acc 7212	Revised definition	T/L S2 07-01	2008	Def
II	Acc 8101	Revised title	T/L S2 07-01	2008	Def
II	Acc 8102	Revised title	T/L S2 07-01	2008	Def

Section	Item Changed	Change	TFM Effective	Reporting FY	Financial Statement or Report
III	***USSGL Account Transactions:***				
	Transaction Code				
III	TC B113	Added	T/L S2 07-01	2008	TC
III	TC B121	Revised description; revised comment	T/L S2 07-01	2008	TC
III	TC B131	Added	T/L S2 07-01	2008	TC
III	TC B134	Revised comment	T/L S2 07-01	2008	TC
III	TC B440	Added	T/L S2 07-01	2008	TC
III	TC C141	Revised description	T/L S2 07-01	2008	TC
III	TC C143	Revised description; revised comment	T/L S2 07-01	2008	TC
III	TC C145	Added	T/L S2 07-01	2008	TC
III	TC C147	Added	T/L S2 07-01	2008	TC
III	TC C149	Added	T/L S2 07-01	2008	TC
III	TC C151	Added	T/L S2 07-01	2008	TC
III	TC C155	Added	T/L S2 07-01	2008	TC
III	TC C402	Revised all	T/L S2 07-01	2008	TC
III	TC C405	Added	T/L S2 07-01	2008	TC
III	TC C420	Revised all	T/L S2 07-01	2008	TC
III	TC C434	Deleted	T/L S2 07-01	2008	TC
III	TC C435	Added	T/L S2 07-01	2008	TC
III	TC C436	Deleted	T/L S2 07-01	2008	TC
III	TC C437	Added	T/L S2 07-01	2008	TC
III	TC C444	Added	T/L S2 07-01	2008	TC
III	TC D112	Added	T/L S2 07-01	2008	TC
III	TC D146	Revised description, comment, reference; added dr USSGL 5791; deleted dr USSGL 1399	T/L S2 07-01	2008	TC
III	TC D147	Added	T/L S2 07-01	2008	TC
III	TC D148	Revised all	T/L S2 07-01	2008	TC
III	TC D420	Revised description; revised reference	T/L S2 07-01	2008	TC
III	TC D422	Revised description; revised reference	T/L S2 07-01	2008	TC
III	TC D424	Revised description; revised comment	T/L S2 07-01	2008	TC
III	TC D584	Revised description; revised comment; revised reference	T/L S2 07-01	2008	TC
III	TC D585	Added	T/L S2 07-01	2008	TC
III	TC D590	Added	T/L S2 07-01	2008	TC
III	TC E113	Revised comment	T/L S2 07-01	2008	TC
III	TC E117	Revised comment	T/L S2 07-01	2008	TC
III	TC E119	Added	T/L S2 07-01	2008	TC
III	TC E508	Revised reference; added dr USSGL 5776; deleted dr USSGL 5730	T/L S2 07-01	2008	TC
III	TC E509	Added	T/L S2 07-01	2008	TC
III	TC E604	Revised reference; added cr USSGL 5775; deleted cr USSGL 5720	T/L S2 07-01	2008	TC
III	TC F122	Added cr USSGL 4351; deleted cr USSGL 4350	T/L S2 07-01	2008	TC

Section	Item Changed	Change	TFM Effective	Reporting FY	Financial Statement or Report
III	***USSGL Account Transactions:***				
	Transaction Code				
III	TC F124	Revised description, comment, reference; added dr USSGL 2985	T/L S2 07-01	2008	TC
III	TC F125	Added	T/L S2 07-01	2008	TC
III	TC F144	Revised comment; revised reference; added dr USSGL 5900	T/L S2 07-01	2008	TC
III	TC F302	Added cr USSGL 4290	T/L S2 07-01	2008	TC
III	TC F336	Added dr USSGLs 5755, 5791, 5795, cr USSGLs 5776, 5993, 5994; deleted cr USSGL 5790	T/L S2 07-01	2008	TC
III	TC F390	Revised comment; added dr USSGL 4351; deleted dr USSGL 4350	T/L S2 07-01	2008	TC
IV	***USSGL Account Attribute Tables:***				
	FACTS I USSGL Account Attribute Table:				
	USSGL Account				
IV	Acc 1351	Added	T/L S2 07-01	2008	FACTSI Tbl
IV	Acc 2511	Added	T/L S2 07-01	2008	FACTSI Tbl
IV	Acc 2985	Added	T/L S2 07-01	2008	FACTSI Tbl
IV	Acc 5775	Added	T/L S2 07-01	2008	FACTSI Tbl
IV	Acc 5776	Added	T/L S2 07-01	2008	FACTSI Tbl
IV	Acc 5791	Added	T/L S2 07-01	2008	FACTSI Tbl
IV	Acc 5795	Added	T/L S2 07-01	2008	FACTSI Tbl
IV	Acc 5993	Added	T/L S2 07-01	2008	FACTSI Tbl
IV	Acc 5994	Added	T/L S2 07-01	2008	FACTSI Tbl
IV	Acc 5997	Added	T/L S2 07-01	2008	FACTSI Tbl
IV	Acc 5998	Added	T/L S2 07-01	2008	FACTSI Tbl
IV	Acc 4290	Added	T/L S2 07-01	2008	FACTSII Tbl
IV	Acc 4351	Added	T/L S2 07-01	2008	FACTSII Tbl
	Attribute				
IV	Prior_Year_Adjustment	Added to USSGL accounts 1010E, 1120E, 1130E, 1195E, 1610E, 1611E, 1612E, 1613E, 1620E, 1621E, 1622E, 1623E, 1630E, 1631E, 1638E, 4032E, 4042E, 4111E, 4112E, 4114E, 4115E, 4117E, 4118E, 4119E, 4122E, 4123E, 4124E, 4125E, 4126E, 4127E, 4128E, 4129E, 4130E, 4131E, 4132E, 4133E, 4134E, 4135E, 4136E, 4137E, 4138E, 4140E, 4141E, 4143E, 4144E, 4146E, 4147E, 4150E, 4151E, 4152E, 4157E, 4158E, 4166E, 4167E, 4168E, 4170E, 4171E, 4172E, 4173E, 4175E, 4176E, 4190E, 4191E, 4192E, 4199E, 4212E, 4221E, 4222E, 4225E, 4230E, 4232E, 4233E, 4234E, 4251E, 4252E, 4255E, 4260E, 4261E, 4262E, 4263E, 4264E, 4265E, 4266E, 4267E, 4271E, 4273E, 4275E, 4276E, 4277E, 4281E, 4283E, 4285E, 4286E, 4287E, 4290E, 4320E, 4350E, 4351E, 4355E, 4356E, 4357E, 4382E, 4383E, 4384E, 4387E, 4388E, 4392E, 4393E, 4394E, 4397E, 4398E, 4399E, 4801E, 4802E, 4831E, 4871E, 4872E, 4881E, 4882, 4901E, 4902E, 4908E, 4931E, 4971E, 4972E, 4981E, and 4982E.	T/L S2 07-01	2008	FACTSII Tbl
IV	Prior_Year_Adjustment	Added footnote 3	T/L S2 07-01	2008	FACTSII Tbl

Section	Item Changed	Change	TFM Effective	Reporting FY	Financial Statement or Report
IV	***USSGL Account Attribute Tables:***				
	FACTS II USSGL Account Attribute Table:				
	Entity Relationship Diagram				
IV	Prior_Year_Adjustment	Added	T/L S2 07-01	2008	FACTSII ERD
	Attribute Definition Report				
IV	Prior_Year_Adjustment	Added	T/L S2 07-01	2008	FACTSII ADR
IV	Prior_Year_Adjustment	Added domain values "P - Adjustments to prior-year reporting" and "X - Not an adjustment to prior-year reporting"	T/L S2 07-01	2008	FACTSII ADR
	Easy Reference				
	Attribute				
IV	Prior_Year_Adjustment	Added	T/L S2 07-01	2008	FACTSII EasRef
IV	Prior_Year_Adjustment	Added domain values "P - Adjustments to prior-year reporting" and "X - Not an adjustment to prior-year reporting"	T/L S2 07-01	2008	FACTSII EasRef
V	***USSGL Crosswalks to Standard External Reports:***				
	SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources:				
	Line				
V	Ln 1B	Added	T/L S2 07-01	2008	133
V	Ln 3D1a	Added USSGL 4290	T/L S2 07-01	2008	133
V	Ln 6A	Added USSGL 4351	T/L S2 07-01	2008	133
V	Ln 12A	Revised line title	T/L S2 07-01	2008	133
V	Ln 12A1	Added	T/L S2 07-01	2008	133
V	Ln 12A2	Added	T/L S2 07-01	2008	133
V	Ln 12B	Revised line title	T/L S2 07-01	2008	133
V	Ln 12B1	Added	T/L S2 07-01	2008	133
V	Ln 12B2	Added	T/L S2 07-01	2008	133
	Footnotes				
V	Ftnt 22	Revised	T/L S2 07-01	2008	133
V	Ftnt 23	Added	T/L S2 07-01	2008	133
V	Ftnt 24	Added	T/L S2 07-01	2008	133
V	Ftnt 25	Added	T/L S2 07-01	2008	133
V	Ftnt 26	Added	T/L S2 07-01	2008	133
	FMS 2108: Yearend Closing Statement:				
V	None		T/L S2 07-01	2008	2108
	Balance Sheet:				
	Line				
V	Ln 4	Added USSGL 1351	T/L S2 07-01	2008	BalSht
V	Ln 18	Added USSGL 2511	T/L S2 07-01	2008	BalSht
V	Ln 19	Added USSGL 2985	T/L S2 07-01	2008	BalSht
V	Ln 32	Added USSGLs 5775, 5776, 5791, 5795, 5993, 5994, 5997, 5998	T/L S2 07-01	2008	BalSht
V	Ln 33	Added USSGLs 5775, 5776, 5791, 5795, 5993, 5994, 5997, 5998	T/L S2 07-01	2008	BalSht
	Statement of Net Cost:				
V	None		T/L S2 07-01	2008	NetCost

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

T/L S2 08-03

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

Section	Item Changed	Change	TFM Effective	Reporting FY	Financial Statement or Report
V	***USSGL Crosswalks to Standard External Reports:***				
	Statement of Changes in Net Position:				
	Line				
V	Ln 13	Deleted "T" domain value for exchange/nonexchange attribute for USSGL accounts 5993 and 5994	T/L S2 08-03	2009	NetPos
	Ln 13	Added "A" domain value for custodial/noncustodial attribute for USSGL accounts 5993 and 5994	T/L S2 08-03	2009	NetPos
	Statement of Custodial Activity:				
V	None		T/L S2 08-03	2009	Cust

T/L S2 08-02

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

Section	Item Changed	Change	TFM Effective	Reporting FY	Financial Statement or Report
I	***USSGL Chart of Accounts:***				
	USSGL Account				
I	Acc 5831	Added	T/L S2 08-02	2009	CoA
I	Acc 5832	Added	T/L S2 08-02	2009	CoA
I	Acc 5833	Added	T/L S2 08-02	2009	CoA
I	Acc 5834	Added	T/L S2 08-02	2009	CoA
I	Acc 5835	Added	T/L S2 08-02	2009	CoA
I	Acc 5836	Added	T/L S2 08-02	2009	CoA
I	Acc 5890	Revised title	T/L S2 08-02	2009	CoA
I	Acc 5891	Added	T/L S2 08-02	2009	CoA
I	Acc 5892	Added	T/L S2 08-02	2009	CoA
I	Acc 5893	Added	T/L S2 08-02	2009	CoA
I	Acc 5894	Added	T/L S2 08-02	2009	CoA
I	Acc 5895	Added	T/L S2 08-02	2009	CoA
I	Acc 5896	Added	T/L S2 08-02	2009	CoA
I	Acc 6340	Added	T/L S2 08-02	2009	CoA
II	***USSGL Accounts and Definitions:***				
	USSGL Account				
II	Acc 2140	Revised title and definition	T/L S2 08-02	2009	Def
II	Acc 2141	Added	T/L S2 08-02	2009	Def
II	Acc 2179	Deleted	T/L S2 08-02	2009	Def
II	Acc 2191	Added	T/L S2 08-02	2009	Def
II	Acc 2400	Revised title and definition	T/L S2 08-02	2009	Def
II	Acc 2950	Deleted	T/L S2 08-02	2009	Def
II	Acc 3400	Added	T/L S2 08-02	2009	Def
II	Acc 3410	Added	T/L S2 08-02	2009	Def
II	Acc 3420	Added	T/L S2 08-02	2009	Def
II	Acc 4208	Added	T/L S2 08-02	2009	Def
II	Acc 4221	Revised definition	T/L S2 08-02	2009	Def
II	Acc 4281	Deleted	T/L S2 08-02	2009	Def
II	Acc 5313	Added	T/L S2 08-02	2009	Def
II	Acc 5791	Revised title and definition	T/L S2 08-02	2009	Def
II	Acc 5799	Deleted	T/L S2 08-02	2009	Def
II	Acc 5800	Revised title and definition	T/L S2 08-02	2009	Def
II	Acc 5801	Revised all	T/L S2 08-02	2009	Def
II	Acc 5802	Added	T/L S2 08-02	2009	Def
II	Acc 5803	Added	T/L S2 08-02	2009	Def
II	Acc 5804	Added	T/L S2 08-02	2009	Def
II	Acc 5805	Added	T/L S2 08-02	2009	Def

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

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

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

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

Section	Item Changed	Change	TFM Effective	Reporting FY	Financial Statement or Report
V	***USSGL Crosswalks to Standard External Reports:***				
	SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources:				
	Line				
V	Ln 1A	Deleted USSGL account 4281B	T/L S2 08-02	2009	133
V	Ln 1B	Deleted USSGL account 4281E	T/L S2 08-02	2009	133
V	Ln 3D1b	Deleted USSGL account 4281B&E	T/L S2 08-02	2009	133
V	Ln 12B1	Deleted USSGL account 4281B	T/L S2 08-02	2009	133
V	Ln 12B2	Deleted USSGL account 4281E	T/L S2 08-02	2009	133
V	Ln 17	Deleted USSGL account 4281B&E	T/L S2 08-02	2009	133
V	Ln 18B	Deleted USSGL account 4281E	T/L S2 08-02	2009	133
V	Ln 19C	Deleted USSGL account 5809; Added USSGL accounts 1620, 5802, 5803, 5804, 5805, 5806, 5820, 5821, 5822, 5823, 5824, 5825, 5826, 5830, 5831, 5832, 5833, 5834, 5835, 5836, 5891, 5892, 5893, 5894, 5895, 5896, and 7111; Revised USSGL account 5801	T/L S2 08-02	2009	133
	Footnote				
V	Ftnt 27	Added	T/L S2 08-02	2009	133
	FMS 2108: Yearend Closing Statement:				
V	Col 7	Deleted USSGL account 4281	T/L S2 08-02	2009	2108
	Balance Sheet				
	Line				
V	Ln 17	Deleted USSGL account 2179	T/L S2 08-02	2009	BalSht
V	Ln 18	Added USSGL account 2141; Deleted USSGL account 2140	T/L S2 08-02	2009	BalSht
V	Ln 19	Deleted USSGL account 2950	T/L S2 08-02	2009	BalSht
V	Ln 23	Added USSGL account 2141; Deleted USSGL account 2140	T/L S2 08-02	2009	BalSht
V	Ln 24	Added USSGL account 2191; Deleted USSGL account 2190	T/L S2 08-02	2009	BalSht
V	Ln 32	Added USSGL account 5313, 5802, 5803, 5804, 5805, 5806, 5820, 5821, 5822, 5823, 5824, 5825, 5826, 5830, 5831, 5832, 5833, 5834, 5835, 5836, 5891, 5892, 5893, 5894, 5895, 5896, 6340; Deleted USSGL accounts 5799 and 5809; Revised USSGL account 5801	T/L S2 08-02	2009	BalSht
V	Ln 33	Added USSGL account 5313, 5802, 5803, 5804, 5805, 5806, 5820, 5821, 5822, 5823, 5824, 5825, 5826, 5830, 5831, 5832, 5833, 5834, 5835, 5836, 5891, 5892, 5893, 5894, 5895, 5896, and 6340; Deleted USSGL accounts 5799 and 5809; Revised USSGL account 5801	T/L S2 08-02	2009	BalSht
	Footnotes				
V	Ftnt 9	Deleted	T/L S2 08-02	2009	BalSht
V	Ftnt 10	Revised to 9	T/L S2 08-02	2009	BalSht
V	Ftnt 11	Revised to 10	T/L S2 08-02	2009	BalSht
V	Ftnt 12	Deleted	T/L S2 08-02	2009	BalSht
V	Ftnt 13	Revised to 11	T/L S2 08-02	2009	BalSht
	Statement of Net Cost				
	Line				
V	Ln 1	Added USSGL account 6340	T/L S2 08-02	2009	NetCost
V	Ln 2	Added USSGL account 5313	T/L S2 08-02	2009	NetCost
V	Ln 5	Added USSGL account 5313	T/L S2 08-02	2009	NetCost

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