

**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>
T/L S2 14-01						
Part 1 Fiscal 2014						
I USSGL Chart of Accounts:						
I	None				COA	
II USSGL Accounts and Definitions:						
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	540500	Revised Definition	T/L S2 14-01	2014-09	DEF	6
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	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:						

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T/L S2 14-01						
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, 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)" 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	
IV	USSGL Proprietary and Budgetary Account Attribute Table:					
	<u>Attribute</u>					

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T/L S2 14-01						
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, 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, 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, 586200, 583000, 583100, 583200, 583300, 583400, 583500, 583600, 589000, 589100, 589200, 589300	T/L S2 14-01	2015-01	ATT TBL	26
IV	TAS Status Transitioning Code	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, 711000, 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	2015-01	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	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	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	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
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

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T/L S2 14-01						
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	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	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	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
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	None				SF-133	
	<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	None				P&F	
	<u>Footnote</u>					

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T/L S2 14-01						
V	None				P&F	
FMS 2108: Yearend Closing Statement:						
<i>Borrowing and Contract Authority: New Authority and Rescissions</i>						
<u>Column 3</u>						
V	438400	Added USSGL 438400 with Authority Type Code attribute domain value "B" and Borrowing Source attribute domain values "F/T" to Column 3	T/L S2 14-01	2014-09	2108	13
V	438400	Added USSGL 438400 with Authority Type Code attribute domain value "B" and Borrowing Source attribute domain value "P" to Column 3	T/L S2 14-01	2014-09	2108	13
V	438400	Added USSGL 438400 with Authority Type Code attribute domain value "C" to Column 3	T/L S2 14-01	2014-09	2108	13
<i>Unobligated Balance</i>						
<u>Column 11</u>						
V	438400	Added USSGL 438400 with Authority Type Code attribute domain values "P/S" to Column 11	T/L S2 14-01	2014-09	2108	13
<u>Footnote</u>						
V	None					
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	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	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						
V						
<u>Footnote</u>						
V	None					
Statement of Net Cost:						
<u>Line</u>						

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T/L S2 14-01						
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	SNC	7
	<u>Footnote</u>					
V	None					
Statement of Changes in Net Position:						
	<u>Line</u>					
V						
	<u>Footnote</u>					
V	VI	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	None				SBR	
	<u>Footnote</u>					
V	None				SBR	
Statement of Custodial Activity:						
	<u>Line</u>					
V					SCA	
	<u>Footnote</u>					
V						
VI	<i>USSGL Crosswalks to Reclassified Statements:</i>					
	Reclassified Balance Sheet:					
	<u>Line</u>					
VI	2.2	Added USSGL 132100	T/L S2 14-01	2014-09	RBS	7
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	2.10	Deleted USSGL accounts 162000, 162100, 162200, 162300 and 169000	T/L S2 14-01	2014-09	RBS	10
VI	2.10	Added Footnote 5 to USSGL account 199000	T/L S2 14-01	2014-09	RBS	10

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T/L S2 14-01						
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	9.1	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	RBS	7
VI						
VI	<u>Footnote</u>					
	None					
Reclassified Statement of Net Cost:						
	<u>Line</u>					
VI	10	Added USSGL accounts 540500 and 540600	T/L S2 14-01	2014-09	RSNC	7
	<u>Footnote</u>					
VI	None				RSNC	
Reclassified Statement of Changes in Net Position						
	<u>Line</u>					
VI	7.12	Delete USSGL accounts 599300 & 599400 where Budgetary Impact Indicator attribute domain is "D."	T/L S2 14-01	2014-09	RSCNP	4
	<u>Footnote</u>					
VI						
VII	<i>Validations and Edits for Fiscal 2014 Reporting</i>					
VII	Validations					
	<u>Validation Number</u>					
	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
	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
	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
	46	Added Fund Family 0700531	T/L S2 14-01	2014-09	VAL	28
	46	Added Fund Family 0141039	T/L S2 14-01	2014-09	VAL	28

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T/L S2 14-01						
	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
	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
	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	Edits					
	<u>Edit Number</u>					
	2	Added SF 133 line 1421	T/L S2 14-01	2014-09	EDIT	9
	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
	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 Period 12 only.	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	USSGL					
	463500	Added	T/L S2 14-01	2015-01	COA	17
	577700	Added	T/L S2 14-01	2015-01	COA	8
	577800	Added	T/L S2 14-01	2015-01	COA	8
II	<i>USSGL Accounts and Definitions:</i>					
II	USSGL					
	415500	Revised Definition	T/L S2 14-01	2015-01	DEF	22
	463500	Added	T/L S2 14-01	2015-01	DEF	17
	577700	Added	T/L S2 14-01	2015-01	DEF	8
	577800	Added	T/L S2 14-01	2015-01	DEF	8
III	<i>USSGL Account Transactions:</i>					
III	A501	Updated Bugetary Posting	T/L S2 14-01	2015-01	CO	17
III	B210	Updated Bugetary Posting	T/L S2 14-01	2015-01	CO	17
III	B444	Updated Bugetary Posting	T/L S2 14-01	2015-01	CO	17

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T/L S2 14-01						
III	C113	Updated Bugetary Posting	T/L S2 14-01	2015-01	CO	17
III	C115	Updated Bugetary Posting	T/L S2 14-01	2015-01	CO	17
III	C119	Updated Bugetary Posting	T/L S2 14-01	2015-01	CO	17
III	C126	Updated Bugetary Posting	T/L S2 14-01	2015-01	CO	17
III	C127	Updated Bugetary Posting	T/L S2 14-01	2015-01	CO	17
III	C148	Updated Bugetary Posting	T/L S2 14-01	2015-01	CO	17
III	C157	Updated Bugetary Posting	T/L S2 14-01	2015-01	CO	17
III	C419	Updated Bugetary Posting	T/L S2 14-01	2015-01	CO	17
III	C423	Updated Bugetary Posting	T/L S2 14-01	2015-01	CO	17
III	C600	Updated Bugetary Posting	T/L S2 14-01	2015-01	CO	17
III	C601	Updated Bugetary Posting	T/L S2 14-01	2015-01	CO	17
III	C784	Updated Bugetary Posting	T/L S2 14-01	2015-01	CO	17
III	D573	Updated Bugetary Posting	T/L S2 14-01	2015-01	CO	17
III	D575	Updated Bugetary Posting	T/L S2 14-01	2015-01	CO	17
III	D592	Updated Bugetary Posting	T/L S2 14-01	2015-01	CO	17
III	D594	Updated Bugetary Posting	T/L S2 14-01	2015-01	CO	17
III	D604	Updated Bugetary Posting	T/L S2 14-01	2015-01	CO	17
III	D606	Updated Bugetary Posting	T/L S2 14-01	2015-01	CO	17
III	D608	Updated Bugetary Posting	T/L S2 14-01	2015-01	CO	17
III	D610	Updated Bugetary Posting	T/L S2 14-01	2015-01	CO	17
III	D612	Updated Bugetary Posting	T/L S2 14-01	2015-01	CO	17
III	D614	Updated Bugetary Posting	T/L S2 14-01	2015-01	CO	17
III	D615	Updated Bugetary Posting	T/L S2 14-01	2015-01	CO	17
IV	USSGL Account Attributes:					
	USSGL Proprietary and Budgetary Account Attribute Definition Report:					
IV	USSGL Proprietary and Budgetary Account Attribute Table:					
	<u>Attribute</u>					
IV	<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

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T/L S2 14-01						
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	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	435000	Revised Begin End Indicator attribute domain values from "B/E" to "E"	T/L S2 14-01	2015-01	ATT TBL	1
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	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
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	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
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

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T/L S2 14-01						
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
	<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	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
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	P&F	3
V	1020	Deleted row with Prior Year Adjustment Attribute domain value "B" for USSGL account 438200	T/L S2 14-01	2015-01	P&F	2
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	P&F	3

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T/L S2 14-01						
V	1120	Added Fed/NonFed Code attribute domain value "F" to USSGL account 417200	T/L S2 14-01	2015-01	P&F	3
V	1121	Added Fed/NonFed Code attribute domain value "F" to USSGL account 417100	T/L S2 14-01	2015-01	P&F	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	P&F	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	P&F	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	P&F	3
V	1220	Added Fed/NonFed Code attribute domain value "F" to USSGL account 417200	T/L S2 14-01	2015-01	P&F	3
V	1221	Added Fed/NonFed Code attribute domain value "F" to USSGL account 417100	T/L S2 14-01	2015-01	P&F	3
V	1400	Added Fed/NonFed Code attribute domain value "F" to USSGL accounts 412600 and 412800	T/L S2 14-01	2015-01	P&F	3
V	1422	Added Fed/NonFed Code attribute domain value "F" to USSGL account 412900	T/L S2 14-01	2015-01	P&F	3
V	1711	Added Fed/NonFed Code attribute domain value "F" to USSGL account 417100	T/L S2 14-01	2015-01	P&F	3
V	1810	Added Fed/NonFed Code attribute domain value "F" to USSGL account 417200	T/L S2 14-01	2015-01	P&F	3
V	1941	Added USSGL account 463500	T/L S2 14-01	2015-01	P&F	17
V	1952	Added Fed/NonFed Code attribute domain value "F" to USSGL accounts 412600, 412700, and 417100	T/L S2 14-01	2015-01	P&F	3
V	5082	Added Fed/NonFed Code attribute domain value "F" to USSGL account 412800	T/L S2 14-01	2015-01	P&F	3
	<u>Footnote</u>					
V	None				P&F	
FMS 2108: Yearend Closing Statement:						
<i>Unobligated Balance:</i>						
	<u>Column 11</u>					
V	463500	Added USSGL account 463500	T/L S2 14-01	2015-01	2108	17
	<u>Footnote</u>					
V	None					
Balance Sheet:						
	<u>Line</u>					
V					BS	
	<u>Footnote</u>					
V						

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T/L S2 14-01						
	Statement of Net Cost:					
	<u>Line</u>					
V	2	Added Program Indicator attribute domain value "P" to USSGL account 520000	T/L S2 14-01	2015-01	SNC	14
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					
	<u>Footnote</u>					
V	None					
	Statement of Budgetary Resources:					
	<u>Column</u>					
V	None					
	<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					
	Statement of Custodial Activity:					

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T/L S2 14-01						
	<u>Line</u>					
V						
	<u>Footnote</u>					
V						
VI	<i>USSGL Crosswalks to Reclassified Statements:</i>					
	Reclassified Balance Sheet:					
	<u>Line</u>					
VI					RBS	
VI	<u>Footnote</u>					
	Reclassified Statement of Net Cost:					
	<u>Line</u>					
	<u>Footnote</u>					
VI					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>					
	<u>32E</u>	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
	<u>32E</u>	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

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T/L S2 14-01						
	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
	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
	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
	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>					
T/L S2 14-01						
Part 3 FACTS II for fiscal 2014						
I	USSGL Chart of Accounts:					
I					COA	
II	USSGL Accounts and Definitions:					
II					DEF	
III	USSGL Account Transactions:					
III					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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T/L S2 14-01						
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

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T/L S2 14-01						
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
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						
<i>USSGL Crosswalks to Standard External Reports:</i>						
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

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T/L S2 14-01						
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
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	0900	Added USSGL account 4901 with Beginning Ending Indicator "B"	T/L S2 14-01	2014-09	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 "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	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	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

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T/L S2 14-01						
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	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	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
	<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 RETIREMENT INVESTMENT TRUST FUND and Treasury's ESF ONLY						
V	Title	Revised Title				16
<i>Definite Borrowing Authority for Fiscal 2014 Reporting</i>						
Column 3: Increases and Rescissions						
V	4384	Added USSGL account 438400 with Authority Type Code attribute domain value "B" an 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" an Borrowing Source attribute domain value "P"	T/L S2 14-01	2014-09	2108	13
Column 6: Balance						

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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>
T/L S2 14-01						
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" an 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" an 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" an 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" an 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" an 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" an 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: Writeoffs, Restorations, or Adjustments						
V	4384	Added USSGL account 438400 with Authority Type Code attribute domain value	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	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: Writeoffs, Restorations, or Adjustments						
V	4384	Added USSGL account 438400 with Authority Type Code attribute domain value	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	T/L S2 14-01	2014-09	2108	13
<i>All Treasury Appropriations Fund Symbols for Fiscal 2014 Reporting</i>						

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(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>
T/L S2 14-01						
	Column 11: Unobligated Balance					
V	4382	Added Authority Type Code attribute domain values "D/P/S"	T/L S2 14-01	2014-09	2108	16
V	4383	Added Authority Type Code attribute domain values "D/P/S"	T/L S2 14-01	2014-09	2108	16
V	4384	Added USSGL account 4384 with Authority Type Code attribute domain values	T/L S2 14-01	2014-09	2108	13
	<u>Footnote</u>					
V	3	Revised footnote 3	T/L S2 14-01	2014-09	2108	16
Statement of Budgetary Resources:						
	<u>Column</u>					
V	Authority Type	Revised Authority Type Code attribute domain values on lines 1000, 1020, 1043 and 1290	T/L S2 14-01	2014-09	SBR	11
V	TAFS Status	Revised TAFS Status Indicator attribute domain values on lines 1000, 1020, 1043, 1290, and 1890	T/L S2 14-01	2014-09	SBR	11
V	Fund Type	Revised GTAS Fund Type Code attribute domain values on lines 1000, 1020, 1043, 1290, 1490, 1690, 1890, 2190, 3012, 3020, 3066, 3082, 3090, 4185, 4187, and 4177	T/L S2 14-01	2014-09	SBR	11
	<u>Line</u>					
V	1020	Added Debit Credit Indicator "D" to USSGL account 4196	T/L S2 14-01	2014-09	SBR	11
V	1020	Added Debit Credit Indicator "C" to USSGL account 4197	T/L S2 14-01	2014-09	SBR	11
V	1020	Deleted USSGL accounts 4230, 4232, 4233, 4234, 4831, and 4931	T/L S2 14-01	2014-09	SBR	11
	<u>Footnote</u>					
V	None				SBR	

ADDITIONAL INFORMATION:

- 1 USSGL account 435000 only required Begin End attribute domain value "B" for FY 2014 reporting.
- 2 USSGL account 438200 only required Prior Year Adjustment attribute domain value of "B" for FY 2014 reporting.
- 3 Effective FY 2015 reporting, the following USSGL accounts must have the Fed/NonFederal, Trading Partner, and Trading Partner Main attributes: 4126, 4127, 4128, 4129,4171 and 4172.
- 4 USSGL accounts 599300 and 599400 do not have a budgetary impact. 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 Fed/Non-Fed 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 in accordance with TFM 2-4700.
- 11 To incorporate previously presented A-11 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-236, Section 11.4.4.8).
- 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.

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Summary of Changes Additional Information

- 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.