

**U.S. Government Standard General Ledger
Summary of Changes**

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>T/L</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
BULLETIN 2014-XX						
Part 1 Fiscal 2014						
I	<i>USSGL Chart of Accounts:</i>					
	None					
II	<i>USSGL Accounts and Definitions:</i>					
	None					
III	<i>USSGL Account Transactions:</i>					
IV	<i>USSGL Account Attributes:</i>					
	USSGL Proprietary and Budgetary Account Attribute Definition Report:					
IV	USSGL Proprietary and Budgetary Account Attribute Table:					
	<u>Attribute</u>					
	<u>USSGL</u>					
V	<i>USSGL Crosswalks to Standard External Reports:</i>					
	SF 133: Report on Budget Execution and Budgetary Resources:					
	<u>Column</u>					
V	None					
	<u>Line</u>					
V	1000	Added row with Reduction Type Code attribute domain value "ATB" and GTAS Fund Type Code attribute domain value "TR" for USSGL account 438400	Bulletin No. 2014-XX	2014-12	SF 133	9

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>T/L</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
BULLETIN 2014-XX						
V	1020	Added row with Reduction Type Code attribute domain value "ATB" and GTAS Fund Type Code attribute domain value "TR" for USSGL account 438400	Bulletin No. 2014-XX	2014-12	SF 133	9
V	1080	Deleted Reduction Type Code attribute domain value "ATB" from USSGL account 438300	Bulletin No. 2014-XX	2014-12	SF 133	9
	<u>Footnote</u>					
V	None					
V	<i>USSGL Crosswalks to Standard External Reports:</i>					
	Schedule P: Program and Financing (P&F):					
	<u>Column</u>					
V	None					
	<u>Line</u>					
V	1000	Added row with Reduction Type Code attribute domain value "ATB" and GTAS Fund Type Code attribute domain value "TR" for USSGL account 438400	Bulletin No. 2014-XX	2014-12	P&F	9
V	1020	Revised TAS Status Code attribute domain values from "U/E" to "U" for USSGL accounts 417300, 438400, and 438700	Bulletin No. 2014-XX	2014-12	P&F	9
V	1020	Added row with Reduction Type Code attribute domain value "ATB" and GTAS Fund Type Code attribute domain value "TR" for USSGL account 438400	Bulletin No. 2014-XX	2014-12	P&F	9
V	1801	Revised TAS Status Code attribute domain values from "U/E" to "U" for USSGL account 428300	Bulletin No. 2014-XX	2014-12	P&F	9
V	5090	Revised TAS Status Transitioning Code attribute domain values from "K/N" to "X/K/N" for USSGL accounts 415800, 438200, 438300, 438400, and 439800	Bulletin No. 2014-XX	2014-12	P&F	40
V	5090	Revised GTAS Fund Type Code attribute domain value from "EG" to "EG/TR" for USSGL account 438400	Bulletin No. 2014-XX	2014-12	P&F	40
V	5090	Revised GTAS Fund Type Code attribute domain values from "EP/ER/TR" to "EP/ER" for USSGL account 438400	Bulletin No. 2014-XX	2014-12	P&F	40
V	5091	Revised GTAS Fund Type Code attribute domain value from "EG" to "EG/TR" for USSGL account 438400	Bulletin No. 2014-XX	2014-12	P&F	40
V	5091	Revised GTAS Fund Type Code attribute domain values from "EP/ER/TR" to "EP/ER" for USSGL account 438400	Bulletin No. 2014-XX	2014-12	P&F	40

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

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BULLETIN 2014-XX						
V	5096	Revised TAS Status Transitioning Code attribute domain values from "K/N" to "X/K/N" for USSGL accounts 438200 and 438400	Bulletin No. 2014-XX	2014-12	P&F	40
V	5100	Revised Prior Year Adjustment Code attribute domain value from "X" to "P/X" for USSGL accounts 438200 and 438400	Bulletin No. 2014-XX	2014-12	P&F	40
V	5100	Deleted row with Prior Year Adjustment Code attribute domain value of "P" for USSGL accounts 438200 and 438400	Bulletin No. 2014-XX	2014-12	P&F	40
	<u>Footnote</u>					
V	None					
	FMS 2108: Yearend Closing Statement:					
	<u>Column 2: Preclosing Unexpended Balance</u>					
	Balance Sheet:					
	<u>Line</u>					
V						
	<u>Footnote</u>					
V	None					
V	Statement of Net Cost:					
	<u>Line</u>					
	<u>Footnote</u>					
	Statement of Changes in Net Position:					
	<u>Line</u>					
	<u>Footnote</u>					
	Statement of Budgetary Resources:					

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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>
BULLETIN 2014-XX						
	<u>Column</u>					
V	None					
	<u>Line</u>					
V	4178	Revised line description	Bulletin No. 2014-XX	2014-12	SBR	46
V	4180	Revised line description	Bulletin No. 2014-XX	2014-12	SBR	46
V	4190	Revised line description	Bulletin No. 2014-XX	2014-12	SBR	46
V	N/A	Revised section headers	Bulletin No. 2014-XX	2014-12	SBR	46
	<u>Footnote</u>					
V	None					
	Statement of Custodial Activity:					
	<u>Line</u>					
	<u>Footnote</u>					
VI	<i>USSGL Crosswalks to Reclassified Statements:</i>					
	Reclassified Balance Sheet:					
	<u>Line</u>					
VI	<u>Footnote</u>					
	Reclassified Statement of Net Cost:					
	<u>Line</u>					
VI						
	<u>Footnote</u>					
VI						
	Reclassified Statement of Changes in Net Position					

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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>
BULLETIN 2014-XX						
	<u>Line</u>					
	<u>Footnote</u>					
VI						
VII	<i>Validations and Edits for Fiscal 2014 Reporting</i>					
VII	Validations					
	<u>Validation Number</u>					
	23E	Added Pass Exceptions for USSGL 438400 with Authority Type Codes "C,D,P, and S" and Borrowing Source "Blank". Added Fail Exceptions for USSGL 438400 with Authority Type Codes "C,D,P, and S" and Borrowing Source "F,P and T"	Bulletin No. 2014-XX	2014-12	VAL	
VII	Edits					
	<u>Edit Number</u>					
BULLETIN 2014-07						
	Part 2 Fiscal 2015					
I	<i>USSGL Chart of Accounts:</i>					
	None					
II	<i>USSGL Accounts and Definitions:</i>					
	None					

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BULLETIN 2014-XX						
III	<i>USSGL Account Transactions:</i>					
	None					
IV	<i>USSGL Account Attributes:</i>					
	USSGL Proprietary and Budgetary Account Attribute Definition Report:					
IV	USSGL Proprietary and Budgetary Account Attribute Table:					
	<u>Attribute</u>					
IV						
	<u>USSGL</u>					
V	<i>USSGL Crosswalks to Standard External Reports:</i>					
	SF 133: Report on Budget Execution and Budgetary Resources:					
	<u>Column</u>					
V	None					
	<u>Line</u>					
V	1000	Added row with Reduction Type Code attribute domain value "ATB" and GTAS Fund Type Code attribute domain value "TR" for USSGL account 438400	Bulletin No. 2014-XX	2015-01	SF 133	9
V	1020	Added row with Reduction Type Code attribute domain value "ATB" and GTAS Fund Type Code attribute domain value "TR" for USSGL account 438400	Bulletin No. 2014-XX	2015-01	SF 133	9
V	1080	Deleted Reduction Type Code attribute domain value "ATB" from USSGL account 438300	Bulletin No. 2014-XX	2015-01	SF 133	9
	<u>Footnote</u>					
V	None					
V	<i>USSGL Crosswalks to Standard External Reports:</i>					
	Schedule P: Program and Financing (P&F):					

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BULLETIN 2014-XX						
	<u>Column</u>					
V	None					
	<u>Line</u>					
V	1000	Added row with Reduction Type Code attribute domain value "ATB" and GTAS Fund Type Code attribute domain value "TR" for USSGL account 438400	Bulletin No. 2014-XX	2015-01	P&F	9
V	1020	Revised TAS Status Code attribute domain values from "U/E" to "U" for USSGL accounts 417300, 438400, and 438700	Bulletin No. 2014-XX	2015-01	P&F	9
V	1020	Added row with Reduction Type Code attribute domain value "ATB" and GTAS Fund Type Code attribute domain value "TR" for USSGL account 438400	Bulletin No. 2014-XX	2015-01	P&F	9
V	1801	Revised TAS Status Code attribute domain values from "U/E" to "U" for USSGL account 428300	Bulletin No. 2014-XX	2015-01	P&F	9
V	5090	Revised TAS Status Transitioning Code attribute domain values from "K/N" to "X/K/N" for USSGL accounts 415800, 438200, 438300, 438400, and 439800	Bulletin No. 2014-XX	2015-01	P&F	40
V	5090	Revised GTAS Fund Type Code attribute domain value from "EG" to "EG/TR" for USSGL account 438400	Bulletin No. 2014-XX	2015-01	P&F	40
V	5090	Revised GTAS Fund Type Code attribute domain values from "EP/ER/TR" to "EP/ER" for USSGL account 438400	Bulletin No. 2014-XX	2015-01	P&F	40
V	5091	Revised GTAS Fund Type Code attribute domain value from "EG" to "EG/TR" for USSGL account 438400	Bulletin No. 2014-XX	2015-01	P&F	40
V	5091	Revised GTAS Fund Type Code attribute domain values from "EP/ER/TR" to "EP/ER" for USSGL account 438400	Bulletin No. 2014-XX	2015-01	P&F	40
V	5092	Revised GTAS Fund Type Code attribute domain values from "EP/ER" to "EG/EP/ER" for USSGL account 415800	Bulletin No. 2014-XX	2015-01	P&F	40
V	5092	Deleted row with GTAS Fund Type Code attribute domain value "EG" with USSGL account 415800	Bulletin No. 2014-XX	2015-01	P&F	40
V	5092	Revised GTAS Fund Type Code attribute domain value from "EG" to "EG/TR" for USSGL account 438400	Bulletin No. 2014-XX	2015-01	P&F	40
V	5092	Revised GTAS Fund Type Code attribute domain values from "EP/ER/TR" to "EP/ER" for USSGL account 438400	Bulletin No. 2014-XX	2015-01	P&F	40
V	5093	Added USSGL accounts 415800, 438200, and 438300	Bulletin No. 2014-XX	2015-01	P&F	40

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BULLETIN 2014-XX						
V	5093	Revised GTAS Fund Type Code attribute domain value from "EG" to "EG/TR" for USSGL account 438400	Bulletin No. 2014-XX	2015-01	P&F	40
V	5093	Revised GTAS Fund Type Code attribute domain values from "EP/ER/TR" to "EP/ER" for USSGL account 438400	Bulletin No. 2014-XX	2015-01	P&F	40
V	5094	Revised Prior Year Adjustment Code attribute domain values from "P/X" to "P" for USSGL account 415800	Bulletin No. 2014-XX	2015-01	P&F	40
V	5094	Added USSGL accounts 438200 and 438300	Bulletin No. 2014-XX	2015-01	P&F	40
V	5094	Revised GTAS Fund Type Code attribute domain value from "EG" to "EG/TR" for USSGL account 438400	Bulletin No. 2014-XX	2015-01	P&F	40
V	5094	Revised GTAS Fund Type Code attribute domain values from "EP/ER/TR" to "EP/ER" for USSGL account 438400	Bulletin No. 2014-XX	2015-01	P&F	40
V	5095	Revised Prior Year Adjustment Code attribute domain values from "P/X" to "P" for USSGL account 415800	Bulletin No. 2014-XX	2015-01	P&F	40
V	5095	Revised TAS Status Transitioning Code attribute domain values from "K/N" to "N" for USSGL accounts 415800, 438200, 438300, 438400, and 439800	Bulletin No. 2014-XX	2015-01	P&F	40
V	5095	Added USSGL accounts 438200 and 438300	Bulletin No. 2014-XX	2015-01	P&F	40
V	5095	Revised GTAS Fund Type Code attribute domain value from "EG" to "EG/TR" for USSGL account 438400	Bulletin No. 2014-XX	2015-01	P&F	40
V	5095	Revised Reduction Type Code attribute domain values from "ATB/OTR" to "ATB/OTR/SEQ" with GTAS Fund Type Code attribute domain values "EG/TR" for USSGL account 438400	Bulletin No. 2014-XX	2015-01	P&F	40
V	5095	Revised GTAS Fund Type Code attribute domain values from "EP/ER/TR" to "EP/ER" for USSGL account 438400	Bulletin No. 2014-XX	2015-01	P&F	40
V	5096	Revised TAS Status Transitioning Code attribute domain values from "K/N" to "X/K/N" for USSGL accounts 438200 and 438400	Bulletin No. 2014-XX	2015-01	P&F	40
V	5100	Revised Prior Year Adjustment Code attribute domain value from "X" to "P/X" for USSGL accounts 438200 and 438400	Bulletin No. 2014-XX	2015-01	P&F	40
V	5100	Deleted row with Prior Year Adjustment Code attribute domain value of "P" for USSGL accounts 438200 and 438400	Bulletin No. 2014-XX	2015-01	P&F	40
	<u>Footnote</u>					
V	None					

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BULLETIN 2014-XX						
V	None					
	<u>Line</u>					
V	4178	Revised line description	Bulletin No. 2014-XX	2015-01	SBR	46
V	4180	Revised line description	Bulletin No. 2014-XX	2015-01	SBR	46
V	4190	Revised line description	Bulletin No. 2014-XX	2015-01	SBR	46
V	N/A	Revised section headers	Bulletin No. 2014-XX	2015-01	SBR	46
	<u>Footnote</u>					
V	None					
	Statement of Custodial Activity:					
	<u>Footnote</u>					
VI	<i>USSGL Crosswalks to Reclassified Statements:</i>					
	Reclassified Balance Sheet:					
	<u>Line</u>					
VI	<u>Footnote</u>					
	Reclassified Statement of Net Cost:					
	<u>Line</u>					

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BULLETIN 2014-XX						
	<u>Footnote</u>					
VI	None					
Reclassified Statement of Changes in Net Position						
	<u>Line</u>					
VI	None					
	<u>Footnote</u>					
VI	None					
VII	<i>Validations and Edits for Fiscal 2015 Reporting</i>					
VII	Validations					
	<u>Validation Number</u>					
VII	Edits					
	<u>Edit Number</u>					
BULLETIN 2014-07						
Part 3 FACTS II for Fiscal 2014						
I	<i>USSGL Chart of Accounts:</i>					
I	None					
II	<i>USSGL Accounts and Definitions:</i>					
II	None					
III	<i>USSGL Account Transactions:</i>					

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BULLETIN 2014-XX						
III	None					
IV USSGL Account Attributes: FACTS II Attribute Definition Report:						
IV	None					
IV USSGL FACTS II Attribute Table:						
	<u>Attribute</u>					
IV	None					
	<u>Account</u>					
	None					
V USSGL Crosswalks to Standard External Reports: SF 133: Report on Budget Execution and Budgetary Resources and Program and Financing (P&F) Schedule:						
	<u>Column</u>					
V	None					
	<u>Line</u>					
V	1000	Added row with Reduction Type Code attribute domain value "ATB" and Fund Type Code attribute domain value "1" for USSGL account 4384	Bulletin No. 2014-XX	2014-12	SF 133/P&F	9
V	1020	Added Financing Account Indicator attribute domain value "N" to USSGL account 4125	Bulletin No. 2014-XX	2014-12	SF 133/P&F	9
V	1020	Added row with Reduction Type Code attribute domain value "ATB" and Fund Type Code attribute domain value "1" for USSGL account 4384	Bulletin No. 2014-XX	2014-12	SF 133/P&F	9

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BULLETIN 2014-XX						
V	1060	Added row with Reduction Type Code attribute domain value "ATB" and Fund Type Code attribute domain value "1" for USSGL account 4384	Bulletin No. 2014-XX	2014-12	SF 133/P&F	9
V	1080	Added row with Reduction Type Code attribute domain value "ATB" and Fund Type Code attribute domain value "1" for USSGL account 4384	Bulletin No. 2014-XX	2014-12	SF 133/P&F	9
V	1422	Added row with Fund Type Code attribute domain value "7" for USSGL account 4146	Bulletin No. 2014-XX	2014-12	SF 133/P&F	9
V	2413	Revised USSGL account from "445000" to "4450"	Bulletin No. 2014-XX	2014-12	SF 133/P&F	9
V	5090	Revised Fund Type Code attribute domain value from "1" to "1/8" for USSGL account 4384	Bulletin No. 2014-XX	2014-12	SF 133/P&F	40
V	5090	Deleted row with Fund Type Code attribute domain value "8" with USSGL account 4384	Bulletin No. 2014-XX	2014-12	SF 133/P&F	40
V	5091	Revised Fund Type Code attribute domain value from "1" to "1/8" for USSGL account 4384	Bulletin No. 2014-XX	2014-12	SF 133/P&F	40
V	5091	Deleted row with Fund Type Code attribute domain value "8" with USSGL account 4384	Bulletin No. 2014-XX	2014-12	SF 133/P&F	40
V	5092	Added Expiration Flag "N" to USSGL accounts 4158, 4382, 4383, 4384, and 4398	Bulletin No. 2014-XX	2014-12	SF 133/P&F	40
V	5092	Revised Fund Type Code attribute domain value from "1" to "1/8" for USSGL account 4384	Bulletin No. 2014-XX	2014-12	SF 133/P&F	40
V	5092	Deleted row with Fund Type Code attribute domain value "8" with USSGL account 4384	Bulletin No. 2014-XX	2014-12	SF 133/P&F	40
V	5093	Added USSGL accounts 4158, 4382, and 4383	Bulletin No. 2014-XX	2014-12	SF 133/P&F	40
V	5093	Revised Fund Type Code attribute domain value from "1" to "1/8" for USSGL account 4384	Bulletin No. 2014-XX	2014-12	SF 133/P&F	40
V	5093	Deleted row with Fund Type Code attribute domain value "8" with USSGL account 4384	Bulletin No. 2014-XX	2014-12	SF 133/P&F	40
V	5094	Deleted USSGL accounts 4158, 4384, and 4398	Bulletin No. 2014-XX	2014-12	SF 133/P&F	40
V	5095	Revised Prior Year Adjustment Code attribute domain values from "P/X" to "P" for USSGL account 4158	Bulletin No. 2014-XX	2014-12	SF 133/P&F	40
V	5095	Added USSGL accounts 4382 and 4383	Bulletin No. 2014-XX	2014-12	SF 133/P&F	40
V	5095	Revised Fund Type Code attribute domain value from "1" to "1/8" for USSGL account 4384	Bulletin No. 2014-XX	2014-12	SF 133/P&F	40

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BULLETIN 2014-XX						
<i>All Treasury Appropriations Fund Symbols for Fiscal 2014 Reporting</i>						
Column 11: Unobligated Balance						
	<u>Footnote</u>					
Statement of Budgetary Resources:						
	<u>Column</u>					
V	None					
	<u>Line</u>					
V	4178	Revised line description	Bulletin No. 2014-XX	2014-12	SBR	46
V	4180	Revised line description	Bulletin No. 2014-XX	2014-12	SBR	46
V	4190	Revised line description	Bulletin No. 2014-XX	2014-12	SBR	46
V	N/A	Revised section headers	Bulletin No. 2014-XX	2014-12	SBR	46
	<u>Footnote</u>					
V	None					

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 and Liabilities in accordance with TFM 2-4700.
- 11 To incorporate previously presented A-11 and GTAS ad hoc changes into FACTS II compliant crosswalks for agency reporting.
- 12 The Statement of Budgetary Resources has undergone major changes in recent years making this footnote invalid. While line 21 of the Statement of Changes in Net Position reflects the total amount of appropriations received before any transfers (line 22) or other adjustments (line 23), there is no line reflecting that sole amount on the Statement of Budgetary Resources.
- 13 This change is required due to sequestration. USSGL account 438400 will remain open in the 4th quarter end of the fiscal year reporting. Therefore, it has to be added to the FY14 2108: Year End Closing Statement
- 14 This change is required for agencies who report revenue from services provided that is not attributable to programs (Reference: OMB Circular A-136, Section 11.4.4.8).
- 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.

ADDITIONAL INFORMATION:

- 23 Revised Definition to correct typographical error in the Definition.
- 24 Revised Definition to clarify the use of the USSGL account while awaiting for reduced funding to be returned to the General Fund.
- 25 Revised Definition to clarify the use of the USSGL account during and immediately following a continuing resolution.
- 26 This change is required to align with the GTAS system.
- 27 Change is needed to improve Intragovernmental Reporting for Deposit Funds.
- 28 Change based on OMB guidance/approval.
- 29 Edit/Validation applicable for FY 2014 only.
- 30 This GTAS Fund Type Code attribute domain value is need to capture Principle Outstanding, Governmentwide Cash and Gold - Department of Treasury.
- 31 This change was due to a change to Appendix 1 of the TFM 2-4700.
- 32 This change was due to a change to Appendix 7 of the TFM 2-4700.
- 33 This change is due to a request by Treasury to crosswalk the USSGL's to the Reclassified Balance Sheet and Balance Sheet.
- 34 USSGL account 729200 "Other Losses from Impairment of Assets" was created to allow Agencies to follow guidance prescribed by FASAB SFFAS No. 44 "Accounting for Impairment of General Property, Plant, and Equipment Remaining in Use".
- 35 Updated to include USSGL account 417200 as part of this closing Transaction Code.
- 36 Updated Transaction Code definition and reference section to reflect guidance prescribed by FASAB SFFAS No. 44 "Accounting for Impairment of General Property, Plant, and Equipment Remaining in Use" and to include new USSGL 729200 "Other Losses from Impairment of Assets".
- 37 Updated Transaction Code to include new USSGL 729200 "Other Losses from Impairment of Assets".
- 38 Changes to bring GTAS 2108 crosswalk in alignment with FACTS II 2108 crosswalk
- 39 When the combined SF 133 and Budget P&F schedule crosswalk was split in GTAS, this section should not have been incorporated into the SF 133 crosswalk.
- 40 Change needed to be in compliance with OMB Circular No. A-11 appendix F
- 41 Corrected Spelling Error.
- 42 Changes proposed and approved by the 2108 subcommittee.
- 43 Per OMB, USDA has a repayable advance to the Agricultural Disaster Relief Fund. An adjustment was recorded in 2013 due to a temporary reduction to sequestration. This resulted in a year end closing entry of USSGL account 412400 into 438400. The crosswalk is being modified to accommodate this closing in an expired TAS with Authority Type "P" and Fund Type "EG" to USSGL account 438400.
- 44 A Financing Account had a nonexpenditure transfer and is in need of reporting USSGL accounts 417000 and 419000. The "G" Financing Account Code attribute domain value is being added for these USSGL accounts in order for the agency to submit them on their bulk file, pass Edit Check 2, and crosswalk to the lines on the SF 133 and P&F. For now this change will only be effective for fiscal year 2014.
- 45 The crosswalks need revised to accommodate a special fund with contract authority and sequestration.
- 46 Change needed based on revised OMB Circular A-136.