

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

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>
<b>I</b>	<i>USSGL Chart of Accounts:</i>	
	<u>USSGL Account</u>	
	1899	Added
	2510	Revised title
	4032	Revised title
	4042	Revised title
	4047	Revised title
	4112	Revised title
	4115	Revised title
	4116	Deleted
	4117	Revised title
	4118	Revised title
	4121	Deleted
	4123	Added
	4124	Added
	4131	Revised title
	4132	Deleted
	4141	Revised title
	4142	Deleted
	4168	Added
	4212	Added
	4271	Revised title
	4272	Deleted
	4274	Deleted
	4281	Revised title
	4282	Deleted
	4284	Deleted
	4382	Added
	4383	Added
	4384	Added
	4386	Added
	4392	Revised title
	4393	Revised title
	4394	Revised title
	4395	Revised title
	4396	Revised title
	6310	Revised title
	7180	Revised title
	7280	Revised title
<b>II</b>	<i>USSGL Accounts and Descriptions:</i>	
	<u>USSGL Account</u>	
	1010	Revised definition
	1899	Added
	1921	Revised definition
	2510	Revised title and definition

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<b>II</b>	<i>USSGL Accounts and Descriptions (continued):</i>	
	<u>USSGL Account</u>	
	3100	Revised definition
	3310	Revised definition
	4032	Revised title
	4042	Revised title
	4047	Revised definition
	4112	Revised title and definition
	4114	Revised definition
	4115	Revised title and definition
	4116	Deleted
	4117	Revised title and definition
	4118	Revised title and definition
	4121	Deleted
	4123	Added
	4124	Added
	4131	Revised title and definition
	4132	Deleted
	4141	Revised title and definition
	4142	Deleted
	4168	Added
	4170	Revised definition
	4195	Revised definition
	4212	Added
	4271	Revised title and definition
	4272	Deleted
	4274	Deleted
	4281	Revised title and definition
	4282	Deleted
	4284	Deleted
	4382	Added
	4383	Added
	4384	Added
	4386	Added
	4392	Revised title and definition
	4393	Revised title and definition
	4394	Revised title and definition
	4395	Revised title
	4396	Revised title and definition
	5780	Revised definition
	5790	Revised definition
	5799	Revised definition
	5990	Revised definition
	5991	Revised definition
	6190	Revised definition
	6310	Revised definition
	6400	Revised definition

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<b>II</b>	<i>USSGL Accounts and Descriptions (continued):</i>	
	<u>USSGL Account</u>	
	6730	Revised definition
	7180	Revised title and definition
	7280	Revised title and definition
	7300	Revised definition
	7400	Revised definition
	7500	Revised definition
	7600	Revised definition
<b>III</b>	<i>USSGL Account Transactions:</i>	
	<u>Account Transaction</u>	
	A108	Added
	A122	Revised comment
	A125	Added
	A130	Revised description, comment, origin; deleted cr 2990
	A131	Added
	A132	Revised description, comment, origin; deleted cr 2990
	A133	Added
	A134	Moved to A137; revised description, comment, origin
	A134	Added
	A135	Added
	A136	Revised comment; added dr 4620; deleted cr 2990
	A137	Moved from A134
	A154	Deleted
	A168	Deleted
	A185	Added
	A214	Revised comment
	A218	Added
	A220	Revised description, comment
	A221	Added
	A222	Deleted
	A226	Revised comment
	A228	Revised comment
	A230	Revised comment; added cr 1330
	A231	Added
	A232	Revised comment
	A236	Deleted comment
	A259	Revised description; deleted comment
	A261	Revised description; added comment
	A264	Revised description; revised comment; deleted cr 5200 and 5400
	A266	Revised description; revised comment; deleted dr 6100
	A267	Added
	A269	Added
	A271	Added

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<b>III</b>	<b><i>USSGL Account Transactions (continued):</i></b>	
	<u>Account Transaction</u>	
	B102	Revised comment
	B110	Added dr 2210, dr 2215
	B134	Revised comment
	B138	Added
	B302	Revised comment
	B304	Revised comment
	B306	Revised comment
	B308	Added
	B404	Added dr 1720
	C110	Moved to C109
	C110	Added
	C139	Added
	C190	Added
	C312	Added dr 1899
	D118	Revised description
	D124	Deleted
	D320	Revised comment
	D354	Added
	D355	Added
	D356	Added
	D514	Added cr 1899
	D606	Deleted dr 6100; added dr 6790
	F130	Revised comment
	F233	Revised description
	F204	Added cr 4212
	F246	Added
	F247	Added
	F248	Added
	F249	Added
	F250	Added
<b>IV</b>	<b><i>USSGL Account Attributes:</i></b>	
	<u>Fiscal 2002</u>	
	<b><i>FACTS I USSGL Account Attribute Table:</i></b>	
	Column heading "USSGL Attribute"	Revised to "USSGL Account Attribute"
	Column "NOTES"	Deleted
	<u>USSGL Account</u>	
	3102	Revised Federal/ NonFederal – F (shaded) Revised Trading Partner – Y
	3103	Revised Federal/ NonFederal – F (shaded) Revised Trading Partner – Y
	<b><i>FACTS II – Entity Relationship Diagram:</i></b>	
	Moved Definite_Indefinite_Flag from "Detailed Financial Information" to "Treasury Appropriation/Fund Symbol (TAFS)"	

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<b>IV</b>	<b><i>USSGL Account Attributes (continued):</i></b>	
	<b><i><u>Fiscal 2002 (continued)</u></i></b>	
	<b><i>FACTS II – Entity Definition Report:</i></b>	
	N/A	
	<b><i>FACTS II – Attribute Definition Report:</i></b>	
	<b><i><u>Treasury Appropriation/Fund Symbol (TAFS)</u></i></b>	
	Availability_Type	Revised reference from “SF 133” to “P&F”
	Expiration_Flag	Revised attribute definition
	Definite_Indefinite_Flag	Inserted attribute (previously under Detailed Financial Information); revised “supplied by Agency” to “supplied by System”
	<b><i><u>Detailed Financial Information</u></i></b>	
	DFI_Attribute_Key	Revised “supplied by FACTS II” to “supplied by System”
	Public_Law_Number	Revised attribute definition
	Authority_Type	Deleted domain value “L – Proceeds of Loan Asset Sales With Recourse”
	Definite_Indefinite_Flag	Deleted attribute from Detailed Financial Information
	Deficiency_Flag	Revised attribute definition
	Direct_Transfer_Agency	Revised attribute definition
	Direct_Transfer_Account	Revised attribute definition
	Transfer_To_From	Revised attribute definition
	<b><i><u>Detailed Financial Information Footnote</u></i></b>	
	DFI_Attribute_Key	Revised “supplied by FACTS II” to “supplied by System”
	<b><i><u>Fiscal 2003</u></i></b>	
	<b><i>FACTS I USSGL Account Attribute Table:</i></b>	
	<b><i><u>USSGL Account</u></i></b>	
	1899	Added
	1920	Deleted
	2510	Revised account title
	6310	Revised account title
	7180	Revised account title
	7280	Revised account title
	<b><i>FACTS II USSGL Account Attribute Table:</i></b>	
	Definite_Indefinite	Moved column to end; marked with footnote 2
	<b><i><u>USSGL Account</u></i></b>	
	4032	Revised account title
	4042	Revised account title
	4047	Revised account title
	4112	Revised account title
	4115	Revised account title

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<b>IV</b>	<i>USSGL Account Attributes (continued):</i>	
	<i><u>Fiscal 2003(continued)</u></i>	
	<i><u>FACTS II USSGL Account Attribute Table (continued):</u></i>	
	<u>USSGL Account</u>	
	4116	Deleted
	4117	Revised account title
	4118	Revised account title
	4120	Revised account title
	4121	Deleted
	4123	Added
	4124	Added
	4131	Revised account title
	4132	Deleted
	4141	Revised account title
	4142	Deleted
	4151	Deleted "Y" domain value for Authority_Type
	4168	Added
	4176	Revised "U" to "U/E" for TAFS_Status
	4212	Added
	4271	Revised account title
	4272	Deleted
	4274	Deleted
	4281	Revised account title
	4282	Deleted
	4284	Deleted
	4382	Added
	4383	Added
	4384	Added
	4386	Added
	4392	Revised account title
	4393	Revised account title
	4394	Revised account title
	4395	Revised account title
	4396	Revised account title
	4397	Added "Y" domain value for Authority_Type
<b>V</b>	<i>Crosswalks to Standard External Reports:</i>	
	<i><u>Fiscal 2002</u></i>	
	<i>SF 133, Report of Budget Execution and Budgetary Resources:</i>	
	Line 1A	Added account 4384
	Line 2A	Added account 4384
	Line 7	Revised calculation
	Footnotes	Revised
	<i>FMS 2108: Yearend Closing Statement:</i>	
	All columns	Added column headings
	Col 9	Revised account titles for 4801, 4831, 4871, 4881

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V	Col 10 <i>Crosswalks to Standard External Reports (continued):</i>	Revised account titles for 4901, 4931, 4971, 4981
	<i>Fiscal 2002 (continued)</i>	
	<i>Balance Sheet:</i>	
	Column heading "USSGL Attribute"	Revised
	Line 18	Revised account 2950 "Federal/NonFederal" - F
	Footnote	Added #2
	<i>Statement of Net Cost:</i>	
	Column heading "USSGL Attribute"	Revised
	<i>Statement of Changes in Net Position:</i>	
	Column heading "USSGL Attribute"	Revised
	<i>Statement of Financing:</i>	
	Column heading "USSGL Attributes"	Revised
	Lines 1, 2, 4, 6-9	Deleted reference of "Previous Section of SOF" from 12 – 16, 19 – 21, 23 line titles, and 25 –27
	Lines 1, 2, 4, 6-9	Deleted reference of "new" from line titles
	Line 14B	Added accounts 5100, 5109, 5200, 5209 with "T" attribute
	Line 14B	Added comment to Additional Information Required column
	Line 26	Added USSGL accounts 7110, 7210
	Line 27	Deleted USSGL accounts 7110, 7210
	<i>Statement of Custodial Activity:</i>	
	Column heading "USSGL Attributes"	Revised
	All lines now have line titles	
	Lines 1, 2, 3, 4, 5, 6, 7	Delete "Additional Information Required (AIR)"
	Line 11	Delete "Recipient" in the AIR
	<i>Budget Program and Financing (P&amp;F) Schedule:</i>	
	Deleted reference to Footnote 1 - "These attributes are not used for FY 2001 but will be used for FY 2002."	
	Replaced all lower-case italic font with upper-case regular font	
	Referenced all FY 2002 unsupported lines that will be supported in FY 2003	
	<u>P&amp;F Lines</u>	
	2140	Added accounts from previous line 2199; Revised line title; revised "E" Transaction_Partner to "F/E" for account 4221, 4251; added account 4384
	2149	Deleted
	2199	Moved accounts to line 2140; deleted
	2240	Added account 4152
	2260	Added account 4147
	2380	Revised "D" Function to "DEF" for account 4396
	2385	Revised "D" Function to "DEF" for account 4396
	2440	Added accounts from previous line 2499; Revised line title
	2449	Deleted
	2499	Moved accounts to line 2440; deleted



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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>
	4000	Revised "D" BEA_Category_Indicator to "D/E" for accounts 4111, 4112, 4115, 4117, 4119, 4121

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V	<i>Crosswalks to Standard External Reports (continued):</i>	
	<i><u>Fiscal 2002 (continued)</u></i>	
	<i><u>Budget Program and Financing (P&amp;F) Schedule (continued):</u></i>	
	<u>P&amp;F Line</u>	
	4015	Deleted
	4020	Added account 4138, 4384
	4026	Added account 4384
	4047	Added account 4146
	4071	Added
	4072	Added
	4945	Added "C" domain value to Authority_Type
	5520	Added account 4384
	5526	Added account 4384
	6020	Added account 4138, 4384
	6026	Added account 4384
	6045	Added "P" domain value to Authority_Type; Deleted "2/7/8" for account 4397: domain value of Fund_Type
	6047	Added account 4146
	6400	Deleted
	6447	Deleted
	6490	Deleted
	6526	Added account 4384
	6716	Added account 4143
	6800	Added accounts 4260, 4267
	6827	Added account 4151
	6847	Added account 4146
	6900	Added accounts 4260, 4267
	6927	Added account 4151
	6947	Added account 4146
	7240	Revised "E" Transaction_Partner to "F/E" for accounts 4221, 4251
	7501	Deleted
	7502	Deleted
	8840	Added accounts 4261, 4266
	8845	Added accounts 4260, 4267
	8890	Revised from accounts to a calculation
	8896	Added accounts 4260, 4267
	<i><u>Fiscal 2003</u></i>	
	<i>SF 133, Report of Budget Execution and Budgetary Resources:</i>	
	Line 1A	Revised account titles 4115, 4117, 4118, 4394
	Line 1A	Deleted accounts 4116, 4121
	Line 1A	Added accounts 4123, 4124
	Line 1B	Revised account titles 4042, 4141
	Line 1B	Deleted account 4142
	Line 1C	Revised account titles 4032, 4131
	Line 1C	Deleted account 4132

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V	<i>Crosswalks to Standard External Reports (continued):</i>	
	<i>Fiscal 2003 (continued)</i>	
	<i>SF 133, Report of Budget Execution and Budgetary Resources (continued):</i>	
	Line 1D	Added account 4168
	Line 2A	Revised account 4281; deleted accounts 4282, 4284
	Line 3A1	Added account 4212; revised account title 4271; deleted accounts 4272, 4274
	Line 3A2	Revised account title 4281; deleted accounts 4282, 4284
	Line 6B	Added accounts 4382, 4383; revised account titles 4392, 4393
	Line 6E	Added account 4386; revised account title 4396
	Line 12	Revised account title 4281; deleted accounts 4282, 4284
	Line 14A	Revised account title 4281; deleted accounts 4282, 4284
	Line 15B	Added account 4212; revised account title 4271; deleted accounts 4272, 4273
	<i>FMS 2108: Yearend Closing Statement</i>	
	Definite Borrowing Authority Col 3, 6	Revised account titles 4141, 4392, 4393; deleted Attribute "D"
	Indefinite Borrowing Authority Col 3, 6	Deleted 4142; Added 4141; deleted attribute "I"
	Definite Contract Authority Col 3, 6 Col 5, 6	Revised account title 4131; deleted attribute "D" Revised account titles 4392, 4393
	Indefinite Contract Authority Col 3, 6	Deleted account 4132; added account 4131; deleted attribute "I"
	All Treasury Appropriation Fund Symbols Col 7 Col 10 Col 11	Added accounts 4123, 4168; revised account title 4281; Deleted accounts 4282, 4284 Added account 4124 Added accounts 4382, 4383, 4386; revised account title 4394
	<i>Balance Sheet:</i>	
	Revised convention - one line for each account where attributes share values on the same line	
	Line 1	Revised attribute Entity/NonEntity - "E/O" for account 1010
	Line 3	Revised attribute Entity/NonEntity - "E/O" for accounts 1310, 1319, 1335, 1340, 1349, 1360, 1369,
	Line 5	Revised attribute Entity/NonEntity - "E/O" for accounts 1410, 1450, 1990;
	Line 7	Revised attribute Entity/NonEntity - "E/O" for accounts 1110, 1120, 1190, 1195, 1200,

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V	<i>Crosswalks to Standard External Reports (continued):</i>	
	<i><u>Fiscal 2003(continued)</u></i>	
	<i><b>Balance Sheet (continued):</b></i>	
	Line 9	Revised attribure Entity/NonEntity – “E/O” for accounts 1310, 1319, 1340, 1349, 1360, 1369
	Line 13	Added account 1899
	Line 14	Revised attribure Entity/NonEntity – “E/O” for accounts 1410, 1450, 1990
	Line 16	Revised attribure Entity/NonEntity – “C/U” for account 2170
	Line 17	Revised attribure Entity/NonEntity – “C/U” for accounts 2140, 2510, 2520, 2540, 2590; Revised account title 2510
	Line 18	Revised attribure Entity/NonEntity – “C/U” for accounts 2190, 2320, 2920, 2940, 2990
	Line 22	Revised attribure Entity/NonEntity – “C/U” for accounts 2140, 2530, 2540, 2590
	Line 23	Revised attribure Entity/NonEntity – “C/U” for accounts 2610, 2620, 2630, 2650, 2690,
	Line 24	Revised attribure Entity/NonEntity – “C/U” for account 2995
	Line 25	Revised attribure Entity/NonEntity – “C/U” for account 2160
	Line 26	Revised attribure Entity/NonEntity – “C/U” for accounts 2190, 2320, 2920, 2940, 2990
	<i><b>Statement of Net Cost:</b></i>	
	Line 1	Revised account titles 6310, 7180, 7280
	Line 4	Revised account titles 7180, 7280
	Line 8	Revised account titles 7180, 7280
	<i><b>Statement of Changes in Net Position:</b></i>	
	Line 11	Revised account titles 7180, 7280
	Line 15	Revised account titles 7180, 7280
	<i><b>Statement of Financing:</b></i>	
	Line 2	Added account 4212
	Line 2	Revised account titles 4271, 4281
	Line 2	Deleted accounts 4272, 4274, 4282, 4284
	Line 9	Revised account titles 7180, 7280
	Line 14A	Revised account titles 4271, 4281; deleted accounts 4272, 4274, 4282, 4284
	Line 15	Added account 1899
	Line 26	Revised account titles 7180, 7280
	<i><b>Statement of Custodial Activity:</b></i>	
	N/A	

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