

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

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	
<b>I/II</b>	<i><b>USSGL Chart of Accounts and Definitions:</b></i>		
	<u>USSGL Account</u>		
	4122	Added	
	4123	Revised title, definition	
	4124	Revised title, definition	
	4133	Revised title, definition	
	4143	Revised title, definition	
	4168	Revised title, definition	
	4170	Revised definition	
	4171	Revised title	
	4172	Revised title	
	4173	Added	
	4191	Added	
	4382	Revised title, definition	
	4383	Revised title, definition	
	4384	Revised title, definition	
	4386	Deleted	
	4392	Revised title, definition	
	4393	Revised title, definition	
	4396	Deleted	
	4590	Revised title, definition	
	4620	Revised title, definition	
	4690	Added	
	4700	Revised title, definition	
	4720	Added	
	<b>III</b>	<i><b>USSGL Account Transactions:</b></i>	
		<u>Cover Sheet</u>	Added a note for the Transaction Crosswalk (see below, pg. 5)
		<u>Transaction</u>	
		A104	Revised comment
		A106	Deleted cr 4396
		A108	Revised description, comment, transaction origin
		A112	Added cr 4393; Deleted cr 4396
		A118	Revised description; Deleted dr 4620
		A119	Added
A122		Revised description, comment; Deleted cr 4620	
A123		Added	
A130		Deleted	
A131		Revised	
A132		Revised description, comment, transaction origin	
A133		Revised description, comment, transaction origin; Deleted cr 4396	
A134		Revised description, comment, transaction origin	
A135		Revised description, comment, transaction origin; Added dr 4610; Deleted cr 4386	

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>
III	<i>USSGL Account Transactions (continued):</i>	
	<u>Transaction</u>	
	A136	Added cr 2990
	A148	Revised description; Added dr 4450
	A160	Deleted
	A174	Revised description
	A178	Revised description
	A185	Revised description, comment; Deleted transaction origin
	A186	Revised comment
	A218	Revised comment; Deleted transaction origin, cr 4386
	A221	Revised description, comment, transaction origin
	A240	Added
	A241	Added
	A269	Revised description, comment, transaction origin; Deleted cr 4386
	A271	Revised description, comment, transaction origin
	A282	Revised description Added dr 4173
	A283	Revised description Added cr 4173
	A304	Revised comment
	A305	Added
	A308	Revised comment
	B122	Revised comment
	B126	Revised comment
	B134	Revised comment
	B202	Revised description; Deleted dr 4620
	B203	Added
	B204	Added dr 4720
	B206	Added dr 4720
	B208	Revised description; Deleted cr 4620
	B209	Added
	B210	Revised description; Deleted dr 4620
	B211	Added
	B346	Revised comment
	C101	Added
	C103	Added
	C106	Revised comment
	C109	Added dr 4276, cr 1551; Revised comment
	C116	Revised comment
	C117	Added
	C124	Revised comment
	C130	Revised comment
	C132	Revised comment
	C136	Revised comment
	C137	Added comment

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III	<i>USSGL Account Transactions (continued):</i>	
	<u>Transaction</u>	
	C139	Revised description, comment; Added dr 1010; Deleted dr 2210, cr 4620
	C148	Revised comment
	C152	Revised comment
	C154	Revised comment
	C161	Added
	C162	Revised description, transaction origin; Added cr 1340
	C163	Added
	C182	Revised comment
	C208	Revised comment
	C210	Revised comment
	C214	Revised comment
	C302	Revised comment
	C304	Revised comment
	C306	Revised comment
	C308	Revised comment
	C314	Revised comment
	C316	Revised description, comment, transaction origin; Added cr 1340, 1350, 2110, 4901; Deleted dr 1350, 1399
	C318	Revised comment
	C320	Revised comment
	C322	Revised comment
	C328	Revised comment
	C329	Added
	C342	Revised comment
	C351	Added
	D104	Revised comment
	D108	Revised comment
	D110	Revised comment
	D134	Revised comment
	D311	Added
	D366	Added
	F112	Added dr 4690
	F113	Added dr 4720
	F124	Moved to F229
	F144	Added
	F204	Added dr/cr 4173, 4191
	F210	Revised description; Deleted cr 4620
	F211	Added
	F212	Deleted dr 4720
	F228	Added dr 6790
	F229	Added (see F124 above)
	F233	Added dr 3107
	F246	Revised description, comment, transaction origin; Deleted dr 4386

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>
III	<i>USSGL Account Transactions (continued):</i>	
	<u>Transaction</u>	
	F247	Revised description, comment, transaction origin; Deleted dr 4386
	F248	Revised description, comment, transaction origin
	F249	Revised description, comment, transaction origin; Deleted dr 4386
	F250	Revised description, comment, transaction origin
	<u>USSGL Account Posting</u>	
	1010	Added dr A305, A240, C103, C117, C139, C329, cr A241, B126AP, C163, F128AP; Deleted cr A130, A131, B185AP
	1310	Added dr C351; Added cr F144
	1340	Added cr B126AP, C161, C162, C163, C316
	1350	Added cr C161, C163, C316; Deleted dr C316
	1399	Added dr C163, D366, cr C103, C163; Deleted dr C316
	1551	Added dr C161, C163, cr C109, C329
	1559	Added cr D311
	2110	Added cr C316
	2180	Added cr C103, C117, D366
	2210	Deleted dr C139
	2980	Added dr F229; Deleted dr F124
	2990	Deleted cr A185AP
	3102	Added cr A240
	3103	Added dr A241
	3106	Deleted dr A130
	3107	Added dr B122AP, B346AP, F233, cr C137R, D104R, D108R, D110R, D134R
	4060	Added cr C117, C329
	4070	Added cr C101, C103; Deleted dr C126R
	4114	Added cr B124AP, B126AP
	4122	Added
	4143	Deleted cr A160
	4173	Added
	4191	Added
	4210	Added cr A305, cr C351
	4221	Added dr C101, cr C103
	4251	Added cr F144
	4252	Added dr A305
	4261	Added dr C117
	4265	Added dr C329
	4271	Added dr C103
	4273	Added cr B126AP
	4276	Added dr C109
	4287	Added dr C351
	4350	Added cr F128AP
	4385	Deleted
	4392	Added cr A131

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>
<b>III</b>	<b><i>USSGL Account Transactions (continued):</i></b>	
	<u>USSGL Account Posting</u>	
	4393	Added cr A112, A131
	4395	Added dr B126AP
	4396	Deleted
	4450	Added A148, B126AP, cr A240; Deleted dr A130
	4510	Added dr A308R, cr C305AP, C351AP
	4590	Added dr C305AP, C351AP
	4610	Added dr A135, C322R, cr C305AP, C351AP
	4620	Added dr A119, B126AP, B203, B211, cr A123, A240, B209, C305AP, C351AP, D134AP, F211; Deleted dr A118, A130, A131, B202, B210, cr A122, B208, F210; Revised cr C190AP to C109AP
	4650	Added dr A241, F144, F128AP
	4690	Added
	4720	Added
	4801	Added cr B209, B211
	4901	Added cr C316
	4908	Added comment
	5100	Added cr A305, cr C351
	5200	Added dr F144, cr A305, cr C351
	5700	Added dr C137R, D104R, D108R, D110R, D134R, cr B122AP, B346AP, D616AP; Revised cr B108AP to B109AP
	5755	Added cr A240
	5765	Added dr A241, cr A218AP; Deleted dr A131
	6790	Added dr D311, F228, cr D366
	7110	Added cr C161, C329
	7210	Added dr C161, C329
	<u>Transaction Crosswalk</u>	Deleted
	(Note - For the complete USSGL transaction crosswalk, see USSGL Web site at <a href="http://www.fms.treas.gov/ussgl">www.fms.treas.gov/ussgl</a> .)	
<b>IV</b>	<b><i>USSGL Account Attributes:</i></b>	
	<b><u>Fiscal 2004</u></b>	
	<b>FACTS I USSGL Account Attribute Table:</b>	
	<u>USSGL Account</u>	
	2531	Revised normal balance indicator to "D"
	5311	Revised attribute value to "Y" for attribute Exchange/Nonexchange
	5312	Revised attribute value to "Y" for attribute Exchange/Nonexchange
	5317	Revised attribute value to "Y" for attribute Federal/NonFederal; Revised attribute value to "Y" for attribute Trading Partner; Revised attribute value to "Y" for attribute Exchange/Nonexchange

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IV	<i>USSGL Account Attributes (continued) :</i>	
	<u><i>Fiscal 2004 (continued)</i></u>	
	<b>FACTS I USSGL Account Attribute Table (continued):</b>	
	<u>USSGL Account</u>	
	5318	Revised attribute value to "Y" for attribute Federal/NonFederal; Revised attribute value to "Y" for attribute Trading Partner; Revised attribute value to "Y" for attribute Exchange/Nonexchange
	5500	Revised shading
	5509	Revised shading
	Implementation To Be Determined Column	Deleted
	USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information	Deleted
	<b>FACTS II USSGL Account Attribute Table:</b>	
	<u>USSGL Account</u>	
	4171	Revised title, TAFS_Status
	4172	Revised title, TAFS_Status
	4173	Added
	4191	Added (early implementation)
	4908	Added attribute value "Y" for attributes Apportionment_Category, Reimbursable_Flag
	4972	Added attribute value "Y" for attribute Transaction_Partner
	N/A	Revised Additional Information
	N/A	Added "Attributes Required Easy Reference"
	<u><i>Fiscal 2005</i></u>	
	<b>FACTS I USSGL Account Attribute Table</b>	
	USSGL Account Attributes Required for FACTS I Reporting - Easy Reference	Added
	<b>FACTS II USSGL Account Attribute Table:</b>	
	<u>USSGL Account</u>	
	4386	Deleted
	4396	Deleted
	4690	Added
	4720	Added

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>
V	<i>Crosswalks to Standard External Reports:</i>	
	<u>Fiscal 2004</u>	
	<b>SF 133: Report of Budget Execution and Budgetary Resources:</b>	
	<u>Line</u>	
	1A	Deleted Addl_Info number 4 on USSGL accounts 4123, 4124
	1D	Revised TAFS_Status attribute values to "U/E" for USSGL accounts 4171, 4172; Added USSGL account 4173
	2A	Revised line title
	2B	Revised line title; Added early implementation USSGL account 4191
	3	Revised line title
	3B	Revised line title
	6B	Revised line title
	6F	Revised line title
	8A2	Revised line title
	8A3	Added USSGL account 4981
	8B2	Revised line title
	12	Revised line title
	13	Added USSGL account 4199
	14A	Added USSGL account 4199
	16	Added USSGL account 5750
	<b>FMS 2108: Yearend Closing Statement:</b>	
	<u>Column</u>	
	None	
	<b>Balance Sheet:</b>	
	<u>Line</u>	
	16	Added USSGL account 2960
	18	Deleted USSGL account 2960
	20	Added USSGL account 2960
	26	Deleted USSGL account 2960
	<b>Statement of Net Cost:</b>	
	<u>Line</u>	
	8	Revised Federal/NonFederal attribute values from "Y" to "F/N" for USSGL accounts 6400, 6800, 6900, 7211 7280, 7290, 7300, 7500
	9	Revised Federal/NonFederal attribute values from "Y" to "F/N" for USSGL accounts 5310, 5311, 5312, 5317 5318, 5319, 5900, 5909, 7111, 7180, 7190
	<b>Statement of Changes in Net Position:</b>	
	None	

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V	<i>Crosswalks to Standard External Reports (continued):</i>	
	<u><i>Fiscal 2004 (continued)</i></u>	
	<b>Statement of Financing:</b>	
	<u>Line</u>	
	4	Revised line title; Added USSGL account 5750
	14b	Added USSGL account 5750
	15	Revised AIR comments for accounts 4901, 4902, 4971, 4972, 4981 and 4982; Added USSGL account 1990
	16	Added USSGL account 5790; Deleted USSGL account 4931
	23	Added USSGL account 7600
	27	Added USSGL account 6190
	<b>Statement of Custodial Activity:</b>	
	None	
	<b>Budget Program and Financing (P&amp;F) Schedule:</b>	
	<u>Line</u>	
	2140	Revised Authority_Type for 4126, 4166, 4171, 4221, 4222, 4225, 4251, 4287
	2230	Added 4191
	4020	Revised Authority_Type for 4384
	4026	Revised Authority_Type for 4126, 4384
	4035/6035	Revised Fund_Type for 4392, 4396
	4037/6037	Added 4392, 4396
	4200	Revised Authority_Type for 4166, 4171
	6020	Revised Authority_Type for 4384
	6026	Revised Authority_Type for 4126, 4384
	6200	Revised Authority_Type for 4166, 4171
	6800	Revised Authority_Type for 4222
	6810	Revised Authority_Type for 4221, 4225, 4251, 4287
	6900	Revised Authority_Type for 4222
	6910	Revised Authority_Type for 4221, 4225, 4251, 4287
	7240	Revised Authority_Type for 4221, 4225, 4251, 4287
	7331	Revised Authority_Type for 4221, 4225, 4251, 4287; Added 4199, 4230, 4232, 4233, 4234
	7332	Revised Authority_Type for 4221, 4225, 4251, 4287; Added 4199, 4230, 4232, 4233, 4234
	7410	Revised Authority_Type for 4221, 4225, 4251, 4287
	7440	Revised Authority_Type for 4221, 4225, 4251, 4287; Added 4199, 4230, 4232, 4233, 4234
	8800	Revised Authority_Type for 4222; Revised Transaction_Partner for 4972
	8840	Revised Authority_Type for 4222; Added 4972
	8896	Revised Authority_Type for 4222



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V	<i>Crosswalks to Standard External Reports (continued):</i>	
	<u>Fiscal 2005</u>	
	<b>SF 133: Report of Budget Execution and Budgetary Resources:</b>	
	<u>Line</u>	
	9B	Added USSGL account 4690
	9B	Added USSGL account 4720
	<b>FMS 2108: Yearend Closing Statement:</b>	
	<u>Column</u>	
	11	Added USSGL account 4720; Deleted USSGL account 4386
	<b>Balance Sheet:</b>	
	None	
	<b>Statement of Net Cost:</b>	
	None	
	<b>Statement of Changes in Net Position:</b>	
	<u>Line</u>	
	4	Revised Additional Information Required
	8	Deleted attribute domain "A" for USSGL accounts 5400, 5409
	<b>Statement of Financing:</b>	
	None	
	<b>Statement of Custodial Activity:</b>	
	None	
VI	<i>Crosswalks to the Closing Package:</i>	
	<u>Fiscal 2004</u>	
	"*" Convention	Deleted
	<b>Reclassified Balance Sheet:</b>	
	Report Title	Revised
	<u>Footnotes</u>	
	2	Revised
	3	Revised
	"NOTE"	Deleted

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VI	<i>Crosswalks to the Closing Package (continued):</i>	
	<u><i>Fiscal 2004 (continued):</i></u>	
	<b>Reclassified Balance Sheet (continued):</b>	
	<u>Line</u>	
	3.1	Added line title
	3.2	Deleted USSGL account 1618
	3.9	Added USSGL account 1618
	4	Revised Calculation
	6.7	Revised Additional Information Required for USSGL Account 2690; Added USSGL account 2995
	7.9	Revised Calculation
	8	Revised Calculation
	9.2	Added USSGL attribute domains F/N; Added USSGL account 6600
	<b>Reclassified Statement of Net Cost:</b>	
	Report Title	Revised
	<u>Footnotes</u>	
	2	Revised
	3	Revised
	“NOTE”	Deleted
	<u>Line</u>	
	2	Revised line title
	3	Revised line title
	4	Revised line title
	5.1	Added
	5.2	Added
	5.3	Added
	5.4	Added
	5.5	Added
	5.6	Added
	5.7	Added
	5.8	Added
	5.9	Added
	5.10	Added
	6.1	Deleted
	6.2	Deleted
	6.3	Deleted
	6.4	Deleted
	6.5	Deleted
	6.6	Deleted
	6.7	Deleted
	6.8	Deleted
	7	Revised line title; Added USSGL attribute domains F/N
	9	Revised line title

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VI	<i>Crosswalks to the Closing Package (continued):</i>	
	<i><u>Fiscal 2004 (continued):</u></i>	
	<b>Reclassified Statement of Net Cost (continued):</b>	
	<u>Line</u>	
	10	Revised line title
	10.1	Added
	10.2	Added
	10.3	Added
	10.4	Added
	10.5	Added
	10.6	Added
	11	Revised line title
	11.1	Deleted
	11.2	Deleted
	11.3	Deleted
	11.4	Deleted
	11.5	Deleted
	11.6	Deleted
	11.7	Deleted
	12	Revised line title; Added USSGL attribute domains F/N
	13	Revised line title
	<b>Reclassified Statement of Changes in Net Position:</b>	
	Report Title	Revised
	<u>Footnotes</u>	
	2	Revised
	3	Revised
	“NOTE”	Deleted
	<u>Line</u>	
	4	Added “RC-29” to line title
	5.7	Added USSGL accounts 5311, 5312, 5317, 5318
	6	Deleted USSGL accounts 5800, 5801, 5809, 5890
	6.1	Added
	6.2	Added
	6.3	Added
	6.4	Added
	6.5	Added
	7.8	Added USSGL accounts 5317, 5318, 7110, 7210; Deleted USSGL accounts 5400, 7110, 7210; Deleted attribute domain F for account 5799, attribute domain T for accounts 5790, 5799
	7.9	Revised line title

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>
VI	<i>Crosswalks to the Closing Package (continued):</i>  <i><u>Fiscal 2005:</u></i>  <b>Reclassified Balance Sheet:</b> None  <b>Reclassified Statement of Net Cost:</b> None  <b>Reclassified Statement of Changes in Net Position:</b> None	