

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

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>TFM#S2-03-01/02</u>	<u>Effective</u>	
I/II	<i>USSGL Chart of Accounts and Definitions:</i>				
	<u>USSGL Account</u>				
	4170	Revised definition	Page I-11, II-45	October 2003	
	4171	Revised title	Page I-11, II-45	October 2003	
	4172	Revised title	Page I-11, II-45	October 2003	
	4173	Added	Page I-11, II-45	October 2003	
III	<i>USSGL Account Transactions:</i>				
	<u>Cover Sheet</u>				
		Added a note for the Transaction Crosswalk. (see below)	Page III-1	October 2003	
	<u>Transaction</u>				
		A122	Revised comment	Page III-34	October 2003
		A280	Revised title 4171	Page III-70	October 2003
		A281	Revised title 4172	Page III-71	October 2003
		A282	Revised description	Page III-12,71	October 2003
			Added dr 4173	Page III-71	October 2003
			Revised title 4171	Page III-71	October 2003
		A283	Revised description	Page III-12,71	October 2003
			Added cr 4173	Page III-71	October 2003
			Revised title 4172	Page III-71	October 2003
		A305	Added	Page III-12,75,76	October 2003
		C351	Added	Page III-19,138	October 2003
		F124	Moved to F229	Page III-26,27,194,204,205	October 2003
		F144	Added	Page III-27,197	October 2003
		F204	Added dr/cr 4173	Page III-198	October 2003
		F228	Added dr 6790	Page III-203	October 2003
		F229	Added (see F124 above)	Page III-27,204,205	October 2003
		F233	Added dr 3107	Page III-206	October 2003
	<u>USSGL Account Posting</u>				
		1010	Added dr A305	Page III-215	October 2003
			Deleted cr B185AP		
			Added cr B126AP		
			Added cr F128AP		
		1310	Added dr C351	Page III-217	October 2003
			Added cr F144		
		3107	Added dr F233	Page III-257	October 2003
		4171	Revised title	Page III-273	October 2003
		4172	Revised title	Page III-274	October 2003
		4173	Added	Page III-274	October 2003
		4210	Added cr A305	Page III-276	October 2003
		Added cr C351			
	4251	Added cr F144	Page III-279	October 2003	
	4252	Added dr A305	Page III-279	October 2003	
	4287	Added dr C351	Page III-284	October 2003	
	4650	Added dr F144	Page III-295	October 2003	
		Added dr F128AP			

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III	<i>USSGL Account Transactions (continued):</i>			
	<u>USSGL Account Posting</u> (continued)			
	5100	Added cr A305	Page III-300	October 2003
		Added cr C351		
	5200	Added dr F144	Page III-301	October 2003
		Added cr A305		
		Added cr C351		
	6790	Added dr F228	Page III-316	October 2003
	<u>Transaction Crosswalk</u>			
		Deleted	Pages III-327 through 347	October 2003
(Note - The complete USSGL transaction crosswalk can be obtained at the USSGL Web site.)				
IV	<i>USSGL Account Attributes:</i>			
	<i>Fiscal 2003</i>			
	FACTS I USSGL Account Attribute Table:			
	None			
	FACTS II USSGL Account Attribute Table:			
	<u>USSGL Account</u>			
	4171	Revised TAFS_Status	Page IV-58	October 2003
	4172	Revised TAFS_Status	Page IV-58	October 2003
	4173	Added	Page IV-58	October 2003
	<i>Fiscal 2004</i>			
FACTS I USSGL Account Attribute Table:				
<u>USSGL Account</u>				
5311	Revised attribute value to "Y" for attribute Exchange/Nonexchange	Page IV-14	January 2004	
5312	Revised attribute value to "Y" for attribute Exchange/Nonexchange	Page IV-14	January 2004	
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	Page IV-14	January 2004	
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	Page IV-14	January 2004	

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IV	<i>USSGL Account Attributes (continued):</i>			
	<i><u>Fiscal 2004 (continued)</u></i>			
	FACTS II USSGL Account Attribute Table (continued):			
	<u>USSGL Account</u>			
	4171	Revised title and TAFS_Status	Page IV-66	October 2003
	4172	Revised title and TAFS_Status	Page IV-66	October 2003
	4173	Added	Page IV-66	October 2003
	4908	Added attribute value "Y" for attributes Apportionment_Category and Reimbursable_Flag	Page IV-70	January 2004
	4972	Added attribute value "Y" for attribute Transaction_Partner	Page IV-70	January 2004
	N/A	Revised Additional Information	Page IV-70	January 2004
	N/A	Added Attributes Required Easy Reference	Page IV-71	January 2004
V	<i>Crosswalks to Standard External Reports:</i>			
	<i><u>Fiscal 2003</u></i>			
	SF 133: Report of Budget Execution and Budgetary Resources:			
	<u>Line</u>			
	1A	Deleted Addl_Info number 4 on USSGL accounts 4123, 4124	Page V-3	October 2003
	1D	Revised TAFS_Status attribute values from "U" to "U/E" for USSGL accounts 4171, 4172; added USSGL account 4173	Page V-4	October 2003
	2A	Added Authority_Type "K" attribute for USSGL accounts 4126, 4166, 4171	Page V-4,5	October 2003
	FMS 2108: Yearend Closing Statement:			
	None			
	Balance Sheet:			
	None			
	Statement of Net Cost:			
	None			
	Statement of Changes in Net Position:			
	None			
	Statement of Financing:			
	<u>Line</u>			
	15	Revised title	Page V-46	January 2004
	23	Added USSGL account 7600	Page V-50	October 2003

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V	<i>Crosswalks to Standard External Reports (continued):</i>			
	<i><u>Fiscal 2003(continued)</u></i>			
	Statement of Custodial Activity:			
	None			
	Budget Program and Financing (P&F) Schedule:			
	<u>P&F Line</u>			
	2140	Revised "K" Authority_Type to USSGL accounts 4126, 4166, 4171	Page V-57	October 2003
	2398	Added USSGL account 4420	Page V-59	October 2003
	4020	Added USSGL account 4394	Page V-60	October 2003
	4026	Added "P" Authority_Type to USSGL account 4123	Page V-60	October 2003
	4100	Added USSGL account 4173; Deleted "K" Authority_Type from USSGL account 4172	Page V-62	October 2003
	4200	Added USSGL account 4173	Page V-63	October 2003
	6026	Added "P" Authority_Type to USSGL account 4123	Page V-65	October 2003
	6035	Added USSGL account 4396	Page V-66	October 2003
	6100	Added USSGL account 4173	Page V-67	October 2003
	6200	Added USSGL account 4173	Page V-67	October 2003
	<i><u>Fiscal 2004</u></i>			
	SF 133: Report of Budget Execution and Budgetary Resources:			
	<u>Line</u>			
	1A	Deleted Addl_Info number 4 on USSGL accounts 4123, 4124	Page V-81	October 2003
	1D	Revised TAFS_Status attribute values to "U/E" for USSGL accounts 4171, 4172; added USSGL account 4173	Page V-82	October 2003
	8A3	Added USSGL account 4981	Page V-88	January 2004
	FMS 2108: Yearend Closing Statement:			
	<u>Column</u>			
	7	Revised USSGL account 4171 title	Page V-100	October 2003
	10	Revised USSGL account 4172 title	Page V-100	October 2003
	Balance Sheet:			
	None			
	Statement of Net Cost:			
	None			
	Statement of Changes in Net Position:			
	None			

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V	<i>Crosswalks to Standard External Reports (continued):</i>			
	<u><i>Fiscal 2004 (continued)</i></u>			
	Statement of Financing:			
	<u>Line</u>			
	15	Revised title	Page V-124	January 2004
	23	Added USSGL account 7600	Page V-128	October 2003
	Statement of Custodial Activity:			
	None			
VI	<i>Crosswalks to the Closing Package:</i>			
	Balance Sheet:			
	None			
	Statement of Net Cost:			
	None			
	Statement of Changes in Net Position:			
	None			