

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

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>
I	<i>USSGL Chart of Accounts:</i> <u>USSGL Account</u> None	
II	<i>USSGL Accounts and Descriptions:</i> <u>USSGL Account</u> None	
III	<i>USSGL Account Transactions:</i> <u>Transaction</u>	
	A133	Revised comment; deleted cr 2990
	A217	Added comment; added cr 4450
	A249	Added cr 4650
	A251	Added dr 4650
	A263	Deleted cr 5765; added cr 5755
	D802	Deleted comment
	D811	Added dr 2310
	D855	Added cr 2310
	F214	Revised description; deleted comment; deleted dr 4982
	F216	Revised description and comment; deleted dr 4201; added dr 4982, dr 4902, cr 4902, cr 4972
	F218	Revised description and comment; added dr 4901, cr 4931, cr 4971
	F220	Deleted
	F222	Revised description and comment; added dr 4802, cr 4832, cr 4872
	F224	Deleted
	F226	Revised description and comment; added dr 4801, cr 4831, cr 4871
	F227	Deleted
IV	<i>USSGL Account Attributes:</i> <u>Fiscal 2003</u> FACTS I USSGL Account Attribute Table: None FACTS II USSGL Account Attribute Table: None	

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IV	<i>USSGL Account Attributes (continued):</i>	
	<u><i>Fiscal 2004</i></u>	
	FACTS I USSGL Account Attribute Table:	
	None	
	FACTS II Entity Relationship Diagram:	Added "P" to Federal Account Symbol and TAFS Program Report Category Added "1" to Detailed Financial Information
	FACTS II Entity Definition Report:	Revised Treasury Appropriation Fund Symbol (TAFS) business rules Revised TAFS Program Report Category business rules
	FACTS II Attribute Definition Report:	Moved Apportionment_Category within Detailed Financial Information
	FACTS II USSGL Account Attribute Table:	
	<u>USSGL Account</u>	
	4590	Added "Y" to Availability_Time attribute
V	<i>Crosswalks to Standard External Reports:</i>	
	<u><i>Fiscal 2003</i></u>	
	SF 133: Report of Budget Execution and Budgetary Resources:	
	None	
	FMS 2108: Yearend Closing Statement:	
	None	
	Balance Sheet:	
	<u>Line</u>	
	16	Deleted AIR
	26	Added account 2310
	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>	
	<i><u>Fiscal 2003 (continued)</u></i>	
	Statement of Financing:	
	<u>Line</u>	
	1	Revised trial balance indicator for account 4903
	2	Revised line title; added footnote
	12	Deleted AIR for account 4222; deleted accounts 4831, 4832
	15	Revised AIR comment for accounts 1310, 4901, 4902, 4971, 4972, 4981
	16	Deleted AIR comment for accounts 5720, 5730; deleted accounts 4126, 4166, 4170, 4171, 4225; added AIR comment for account 7400
	Statement of Custodial Activity:	
	None	
	Budget Program and Financing (P&F) Schedule:	
	<u>Line</u>	
	2200	Revised calculation
	2230	Added
	2380	Deleted accounts 4386, 4396; added accounts 4383, 4393
	2385	Deleted accounts 4386, 4396; added accounts 4383, 4393
	2441	Added
	4035	Revised title; deleted account 4382; added account 4396
	4036/6036	Revised title; deleted account 4383
	4037/6037	Added
	4038/6038	Added
	4071 through 4079	Deleted
	4085	Deleted
	4735/6735	Added account 4396
	4790/6790	Revised calculation
	4785	Deleted
	4935/6635	Revised title; added account 4396
	4936	Revised title
	4974 through 4979	Deleted
	4985	Deleted
	4990/6690	Revised calculation
	5035/6335	Revised title; added account 4396
	5085	Deleted
	5300/6390	Revised calculation
	5526	Revised Begin End column for account 4384
	5535/6535	Revised title; deleted account 4382; added account 4396
	5537/6537	Added

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	5574 through 5579	Deleted
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	<u>Fiscal 2003 (continued)</u>	
	Budget Program and Financing (P&F) Schedule (continued):	
	<u>Line</u>	
	5585	Deleted
	5590/6590	Revised calculation
	6035	Revised title; deleted account 4382
	6074 through 6079	Deleted
	6085	Deleted
	6385	Deleted
	6585	Deleted
	6685	Deleted
	6785	Deleted
	6837/6937	Added
	6874 through 6879	Deleted
	6885	Deleted
	6890/6990	Revised calculation
	6974 through 6979	Deleted
	6985	Deleted
	7331	Revised line sign for accounts 4221, 4225, 4251, 4287
	7332	Revised line sign for accounts 4221, 4225, 4251, 4287
	8900	Revised calculation
	9000	Revised calculation
	9301	Added
	9302	Added
	9303	Added
	9304	Added
	9900	Deleted
	9901	Deleted

Fiscal 2004

SF 133: Report of Budget Execution and Budgetary Resources:

<u>Line</u>	
5	Added 4382, 4383, 4386
6B	Added 4396; deleted 4382, 4383
6E	Deleted 4386, 4396
9A2	Added Avail Time attribute "A" to 4590
10A	Added 4590 with Avail Time attribute "S"

FMS 2108: Yearend Closing Statement:

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	None	
	Balance Sheet:	
	<u>Line</u>	
	16	Deleted AIR
	26	Added account 2310
V	<i>Crosswalks to Standard External Reports (continued):</i>	
	<u><i>Fiscal 2004 (continued)</i></u>	
	Statement of Net Cost:	
	<u>Line</u>	
	1	Deleted accounts 7110, 7111, 7112, 7180, 7190
	2	Added accounts 7110, 7111, 7112, 7180, 7190
	4	Deleted accounts 7110, 7111, 7112, 7180, 7190
	5	Added accounts 7110, 7111, 7112, 7180, 7190
	8	Deleted accounts 7110, 7111, 7112, 7180, 7190
	9	Added accounts 7110, 7111, 7112, 7180, 7190
	Statement of Changes in Net Position:	
	None	
	Statement of Financing:	
	<u>Line</u>	
	1	Revised trial balance indicators for account 4908
	12	Deleted accounts 4231, 4831, 4832
	16	Deleted accounts 4081, 4082, 4083, 4170, 4232
	Statement of Custodial Activity:	
	None	
VI	<i>Crosswalks to the Closing Package:</i>	Added
	Balance Sheet:	Added
	Statement of Net Cost:	Added
	Statement of Changes in Net Position:	Added