

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>	
	1513	Revised title
	1610	Revised title
	1611	Revised title
	1612	Revised title
	1613	Revised title
	1620	Revised title
	1621	Revised title
	1622	Revised title
	1623	Revised title
	1630	Revised title
	1631	Revised title
	1633	Revised title
	3108	Added
	3109	Revised title
	4130	Added
	4133	Revised title
	4134	Added
	4140	Added
	4143	Revised title
	4144	Added
	4171	Added
	4172	Added
	4261	Revised title
	4262	Revised title
	4263	Revised title
	4264	Revised title
	4399	Added
	5708	Added
	5709	Added
	7400	Revised title
	7401	Added
	8801	Added
	8802	Added

II *USSGL Accounts and Descriptions:*

<u>USSGL Account</u>	
1325	Revised definition
1513	Revised title
1610	Revised title
1611	Revised title
1612	Revised title
1613	Revised title
1620	Revised title

U.S. Government Standard General Ledger Summary of Changes

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>
II	<i>USSGL Accounts and Descriptions (Continued):</i>	
	<u>USSGL Account</u>	
	1621	Revised title
	1622	Revised title
	1623	Revised title
	1630	Revised title
	1631	Revised title
	1632	Revised title
	1711	Revised definition
	1720	Revised definition
	3110	Revised title and definition
	4133	Revised title, normal balance to cr, and definition
	4143	Revised title and definition
	4170	Revised definition
	4261	Revised title
	4262	Revised title
	4263	Revised title
	4264	Revised title
	6900	Revised definition
	7180	Revised definition
	7280	Revised definition
	7400	Revised definition
	8801	Added
	8802	Added
III	<i>USSGL Account Transactions:</i>	
	<u>Account Transaction</u>	
	A139	Added
	A154	Added
	A155	Added
	A159	Added
	A160	Revised description and comment
	A166	Revised description
	A168	Added
	A169	Added
	A174	Revised comment
	A176	Revised description
	A280	Added
	A281	Added
	A282	Added
	A283	Added
	B102	Revised comment
	B134	Revised comment

U.S. Government Standard General Ledger Summary of Changes

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>
III	<i>USSGL Account Transactions (Continued):</i>	
	<u>Account Transaction (Continued)</u>	
	B140	Added
	B142	Added
	B304	Revised comment
	B502	Added dr 1899
	B504	Added dr 1899
	C192	Added
	C194	Added
	C230	Added
	C312	Revised description and comment; added dr 1010, dr 1310, cr 7110; delete dr 1529, dr 1549, dr 1569, dr 1599, dr 1719, dr 1739, dr 1749, cr 1511, cr 1525 cr 1526, cr 1527, cr 1541, cr 1561, cr 1591, cr 1711 cr 1712, cr 1720, cr 1730, cr 1740
	C345	Added
	C348	Added
	C350	Added
	D102	Added cr 7401, revised comment and origin
	D104	Added cr 7401, revised comment and origin
	D106	Added dr 7401, revised comment and origin
	D108	Added cr 7401, revised comment and origin
	D110	Added cr 7401, revised comment and origin
	D114	Added dr 7401, revised comment and origin
	D116	Added dr 7401, revised comment and origin
	D136	Added
	D138	Added
	D213	Added
	D321	Deleted 7400, added 7401
	D324	Deleted 7400, added 7401
	D358	Added
	D360	Added
	D362	Added
	D364	Added
	D702	Added
	D704	Added
	E202	Added
	F112	Added dr 4131, dr 4141, cr 4160
	F113	Added
	F204	Added dr 4130
	F206	Added dr 4134
	F208	Added dr 4140, dr 4144
	F210	Revised description

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

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>
	F228	Added dr 5708, dr 5709
	F230	Added dr 7401
	F231	Added cr 7401
	F233	Added cr 3108
	F245	Added
	F255	Added
IV	<i>USSGL Account Attributes:</i>	
	FACTS II Attribute Definition Report:	Revised domain value Financing_Account_Indicator from "N" to "X" Revised definition of Year_Of_Budget_Authority Added footnote
	<i>Fiscal 2002</i>	
	FACTS I USSGL Account Attribute Table:	
	<u>USSGL Account</u>	
	2995	Revised Fed/NonFed attribute from "F" to "N-shaded" Revised Trading Partner attribute from "Y" to blank
	3108	Added (note - page IV-10)
	3109	See note - page IV-10
	5708	Added (note - page IV-10)
	5709	Added (note - page IV-10)
	7400	See note - page IV-10
	7401	Added (note - page IV-10)
	Additional Information	Added note - page IV-10
	FACTS II USSGL Account Attribute Table:	
	This table has been added back to the TFM. The following changes update the July 2002 revision to the original July 2001 TFM S2 01-03.	
	Footnote	Added to reference new requirements for Year_Of_Budget_Authority attribute.
	<u>USSGL Account</u>	
	1330	Deleted
	2150	Deleted
	4123	Added domain value "Y" to attributes Public_Law_Number, BEA_Category_Indicator, Revised attribute TAFS_Status from "U/E" to "U"
	4124	Added domain value "Y" to attributes Public_Law_Number, BEA_Category_Indicator, Revised attribute TAFS_Status from "U/E" to "U"
	4143	Added domain value "Y" to attribute BEA_Category_Indicator
	4147	Deleted domain value "Y" from attribute Authority_Type
	4151	Deleted domain value "Y" from attribute Authority_Type

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

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>
	4152	Deleted domain value "Y" from attribute Authority_Type
	4168	Revised attribute TAFS_Status from "U/E" to "U"
	4171	Added (early implementation)
	4172	Added (early implementation)
	4382	Added domain value "Y" to attribute Apportionment_Category
	4383	Added domain value "Y" to attributes Authority_Type, Apportionment_Category

IV *USSGL Account Attributes (Continued):*

FACTS II USSGL Account Attribute Table (Continued):

Fiscal 2002 (Continued)

USSGL Account

4384	Added domain value "Y" to attributes Authority_Type, Apportionment_Category
4386	Added domain value "Y" to attributes Authority_Type, Apportionment_Category
4393	Deleted domain value "Y" from attribute Borrowing_Source
4397	Added domain value "Y" to attribute Authority_Type
4399	Added (early implementation)

Fiscal 2003

FACTS I USSGL Account Attribute Table:

Added New Column	Treasury Account Main Code
------------------	----------------------------

USSGL Account

2995	Revised attribute Fed/NonFed from "F" to "N-shaded"
	Revised attribute Trading Partner from "Y" to blank
3108	Added
5708	Added
5709	Added
7402	Added
Additional Information	Revised attribute "Transaction Partner" to "Trading Partner"
	Added account attribute "Treasury Account Main Code"

FACTS II USSGL Account Attribute Table:

Footnote	Added to reference new requirements for Year_Of_Budget_Authority attribute.
----------	---

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

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>
	<u>USSGL Account</u>	
	1330	Deleted
	2150	Deleted
	4123	Added
	4124	Added
	4130	Added
	4134	Added
	4140	Added
	4143	Added domain value "Y" to attribute BEA_Category_Indicator "Y"
IV	<i>USSGL Account Attributes (Continued):</i>	
	FACTS II USSGL Account Attribute Table (Continued):	
	<i>Fiscal 2003 (Continued)</i>	
	<u>USSGL Account</u>	
	4144	Added
	4168	Added
	4171	Added
	4172	Added
	4382	Added
	4383	Added
	4384	Added
	4386	Added
	4393	Deleted domain value "Y" from attribute Borrowing_Source
	4397	Added domain value "Y" to attribute Authority_Type
	4399	Added
V	<i>Crosswalks to Standard External Reports:</i>	
	<i>Fiscal 2002</i>	
	SF 133, Report of Budget Execution and Budgetary Resources:	
	Line 1A	Added accounts 4123, 4124
	Line 1D	Added accounts 4171, 4172
	Line 2A	Added accounts 4171, 4172
	Line 5	Added account 4399
	Line 6B	Added accounts 4382, 4383
	Line 6E	Added account 4386
	Footnotes	Revised
	FMS2108: Yearend Closing Statement:	
	Col. 10	Added account 4172
	Col. 11	Added account 4399

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

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>
	Footnotes	Revised
	Balance Sheet:	
	None	
	Statement of Net Costs:	
	None	
	Statement of Changes in Net Position:	
	Line 2	Added accounts 3108, 5708, 5709, 7401
	Footnotes	Added Nos. 2, 3
V	<i>Crosswalks to Standard External Reports (Continued):</i>	
	<u>Fiscal 2002 (Continued)</u>	
	Statement of Financing:	
	Line 14A	Added accounts 4263, 4273
	Line 16	Revised account title 7400
	Line 16	Added account 7401
	Note	Added Note
	Statement of Custodial Activity:	
	None	
	Budget Program and Financing (P&F) Schedule:	
	Added footnote referencing USSGL accounts available for early implementation.	
	Added footnote referencing new requirements for Year_Of_Budget_Authority attribute.	
	<u>P&F Line</u>	
	2140	Added account 4127; revised line sign to minus
	2140	Added accounts 4171, 4172
	2240	Deleted attributes Direct_Transfer_Agency, Direct_Transfer_Account for account 4152
	2260	Deleted attributes Direct_Transfer_Agency, Direct_Transfer_Account for account 4147
	2380	Added account 4386
	2385	Added account 4386
	2398	Added account 4399
	4000	Added "X" domain value to Advance_Flag for account 4119
	4020	Revised line sign for account 4384
	4026	Added accounts 4123, 4124
	4026	Revised line sign for account 4384
	4035	Added account 4382
	4036	Added account 4383

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

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>
	4047	Deleted attributes Direct_Transfer_Agency, Direct_Transfer_Account for account 4146
	4071-4079	Added account 4386
	4085	Added account 4386
	4100	Added accounts 4168, 4172
	4200	Added accounts 4168, 4171
	5520	Revised line sign for account 4384
	5526	Revised line sign for account 4384
	5535	Added account 4382
	5574-5579	Added account 4386
	5585	Added account 4386
V	<i>Crosswalks to Standard External Reports (Continued):</i>	
	<u>Fiscal 2002 (Continued)</u>	
	Budget Program and Financing (P&F) Schedule (Continued):	
	<u>P&F Line</u>	
	6020	Revised line sign for account 4384
	6026	Added accounts 4123, 4124
	6026	Revised line sign for account 4384
	6035	Added account 4382
	6036	Added account 4383
	6047	Deleted attributes Direct_Transfer_Agency, Direct_Transfer_Account for account 4146
	6074-6079	Added account 4386
	6085	Added account 4386
	6100	Added accounts 4168, 4172
	6200	Added accounts 4168, 4171
	6526	Revised line sign for account 4384
	6535	Added account 4382
	6585	Added account 4386
	6827	Deleted attributes Direct_Transfer_Agency, Direct_Transfer_Account for account 4151
	6847	Deleted attributes Direct_Transfer_Agency, Direct_Transfer_Account for account 4146
	6927	Deleted attributes Direct_Transfer_Agency, Direct_Transfer_Account for account 4151
	6947	Deleted attributes Direct_Transfer_Agency, Direct_Transfer_Account for account 4146
	8800	Revised domain value Transaction_Partner from "F" to

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

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>
		“F/E” for accounts 4222, 4252
	8820	Revised domain value Financing_Account_Indicator from “N” to “X” for account 4273
	8825	Deleted domain value “F” from Financing_Account_Indicator for account 4273
	8840	Added accounts 4222, 4252, 4262, 4263, 4264, 4265
	8896	Deleted account 4273; deleted all domain values (D/F/G/N) from Financing_Account_Indicator
	9201	Added account 1630
	9202	Added account 1630
	xx71	Revised domain value Public_Law from xxx-xxx to 107- 116xx72, 107-117xx74, 107-87xx76, 107-206xx79, 107-74

V *Crosswalks to Standard External Reports (Continued):*

Fiscal 2003

SF133, Report of Budget Execution and Budgetary Resources:

Line 5	Added account 4399
Line 6D	Added accounts 4130, 4134
Line 6D	Revised account title 4133
Line 6D	Added account 4140 with authority type attribute "P" and "S"
Line 6D	Revised account title 4143
Line 6D	Added account 4144

FMS2108: Yearend Closing Statement:

Definite Borrowing Authority

Col. 3, 6	Added account 4140
Col. 3, 6	Revised account title 4143

Indefinite Borrowing Authority

Col. 5, 6	Added accounts 4140, 4144
Col. 5, 6	Revised account title 4143

Definite Contract Authority

Col. 5, 6	Revised account title 4133
Col. 5, 6	Added account 4134

Indefinite Contract Authority

Col. 5, 6	Revised account title 4133
Col. 5, 6	Added account 4134

Balance Sheet:

None

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

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>
	Statement of Net Costs:	
	None	
	Statement of Changes in Net Position:	
	None	
	Statement of Financing:	
	Line 2	Revised account titles 4261, 4262, 4263, 4264
	Line 14A	Revised account titles 4261, 4262, 4264
	Line 15	Revised account titles 1513, 1620
	Line 25	Revised account titles 1623, 1633
	Note	Deleted
	Statement of Custodial Activity:	
	None	