

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

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>
I/II	<i>USSGL Chart of Accounts and Definitions:</i>	
	<u>USSGL Account</u>	
	2970	Revised definition
	4132	Added
	4387	Added
	4388	Added
III	<i>USSGL Account Transactions:</i>	
	<u>Transaction</u>	
	A135	Revised comment
	A185	Revised description
	A187	Added
	A189	Added
	A303	Added
	B304	Added cr 4901 (correction)
	C316	Revised description
	F111	Added
	F112	Added dr 4510
	F204	Added dr 4387, 4388
	F206	Added dr 4132
	IV	<i>USSGL Account Attributes:</i>
<u>Fiscal 2004</u>		
FACTS II USSGL Account Attribute Table:		
<u>USSGL Account</u>		
1620		Added attribute value "Y" for attribute Transaction Partner
<u>Fiscal 2005</u>		
FACTS II USSGL Account Attribute Table:		
Attributes		Revised the order
Footnote 2		Revised
<u>USSGL Account</u>		
1620	Added attribute value "Y" for attribute Transaction Partner	
4132	Added	
4387	Added	
4388	Added	
4392	Added attribute value "Y" for attribute Definite/Indefinite	
4393	Added attribute value "Y" for attribute Definite/Indefinite; Added attribute value "E" for attribute TAFS Status	

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>
V	<i>Crosswalks to Standard External Reports:</i>	
	<u><i>Fiscal 2004</i></u>	
	FMS2108: Yearend Closing Statement: For Treasury Appropriation Fund Symbols With Investments in Agency Securities	
	<u>Column</u>	
	6	Added domain value "F" for USSGL 1620 for attribute Trans. Partner
	Budget Program and Financing (P&F) Schedule:	
	<u>P&F Line</u>	
	4026	Added USSGL 4394; Revised USSGL 4129: Debit_Credit
	4036	Revised USSGL 4393: Authority_Type
	4050	Revised USSGL 4130: BEA_Category_Indicator
	4053	Added
	4735	Revised line title
	6036	Revised USSGL 4393: Authority_Type
	6838	Added
	6938	Added
	7331	Revised USSGL 4199: Debit_Credit
	9201	Revised USSGL 1620: Transaction_Partner
	9202	Revised USSGL 1620: Transaction_Partner
	9203	Added
	9204	Added
	9401	Added subtitle
	<u><i>Fiscal 2005</i></u>	
	SF 133: Report of Budget Execution and Budgetary Resources:	
	<u>Line</u>	
	5	Added USSGLs 4387, 4388
	6B	Added domain value "E" for USSGL 4393 for attribute TAFS status
	6D	Added USSGL 4132
	Footnote 15	Revised
	FMS 2108: Yearend Closing Statement: For Treasury Appropriation Fund Symbols With Investments in Agency Securities	
	<u>Column</u>	
	6	Added domain value "F" for USSGL 1620 for attribute Trans. Partner
	For Treasury Appropriation Fund Symbols With Investments in Non-Federal Securities	
	<u>Column</u>	
	6	Added domain value "X" for USSGL 1620 for attribute Trans. Partner

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>
V	<i>Crosswalks to Standard External Reports (continued):</i>	
	<u>Fiscal 2005</u>	
	FMS 2108: Yearend Closing Statement:	
	Indefinite Contract Authority	
	<u>Column</u>	
	5	Added USSGL 4132
	6	Added USSGL 4132
	Statement of Financing:	
	<u>Line</u>	
	Line 16	Added footnote reference "3"
	Line 16	Added USSGLs 5610, 5619
	Line 27	Added footnote reference "3"
	<u>Footnote</u>	
	3	Added
VI	<i>Crosswalks to the Closing Package:</i>	
	<u>Fiscal 2004</u>	
	Reclassified Balance Sheet:	
	<u>Line</u>	
	2.2	Revised line title
	9.2	Added USSGL 6600
	10	Revised line number to 9.3
	11	Revised line number to 10; revised CALC to (8 + 9.3)
	<u>Fiscal 2005</u>	
	Reclassified Balance Sheet:	
	<u>Line</u>	
	2.2	Revised line title
	9.2	Added USSGL 6600
	10	Revised line number to 9.3
	11	Revised line number to 10; revised CALC to (8 + 9.3)
	Statement of Changes in Net Position:	
	<u>Line</u>	
	5.9	Revised the AIR

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