

**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> 2533	Revised definition
III	<i>USSGL Account Transactions:</i> <u>Transaction</u> A143 B107 B136 C139 C142 C143 F124 F229 F232 <u>USSGL Account Posting</u> 1010 2970 2980 4620 5310 5700 5740 5745 5765 6100 6310 6320 6330	Revised description Added cr 2970 Added dr 4801 Revised description Added cr 4620 Revised comment Revised comment Moved from F229 Moved to F124 Deleted Deleted cr F229 Added cr F124 Added cr A143 Deleted cr F232 Deleted dr F229 Added dr F124 Added cr C139 Deleted dr F232 Deleted dr F232 Deleted dr F232 Deleted cr F232 Added dr B136 Deleted cr F232 Deleted cr F232 Deleted cr F232 Deleted cr F232
IV	<i>USSGL Account Attributes:</i> <u>Fiscal 2004</u> FACTS I USSGL Account Attribute Table: None FACTS II USSGL Account Attribute Table: <u>USSGL Account</u> 4231 4232 4233 4908	Added attribute value "Y" for attribute Debit Credit Added attribute value "Y" for attribute Debit Credit Added attribute value "Y" for attribute Debit Credit Added attribute value "Y" for attributes Year of Budget Auth., BEA Category, Program Rpt. Code

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IV	<i>USSGL Account Attributes (continued):</i>	
	<i><u>Fiscal 2005</u></i>	
	FACTS I USSGL Account Attribute Table:	
	None	
	FACTS II USSGL Account Attribute Table:	
	<u>USSGL Account</u>	
	4231	Added attribute value "Y" for attribute Debit Credit
	4232	Added attribute value "Y" for attribute Debit Credit
	4233	Added attribute value "Y" for attribute Debit Credit
	4908	Added attribute value "Y" for attributes Year of Budget Auth., BEA Category, Program Rpt. Code
V	<i>Crosswalks to Standard External Reports:</i>	
	<i><u>Fiscal 2004</u></i>	
	SF 133: Report of Budget Execution and Budgetary Resources:	
	<u>Line</u>	
	6D	Remove Auth Types P and S
	8A1	Add USSGL 4908 with Program Rpt Code attribute
	8B3	Add USSGL 4908
	FMS2108: Yearend Closing Statement:	
	Unexpended Balances, Investments, and Imprest Funds	
	<u>Column</u>	
	6	Added USSGL account 1340 for DoD only; Added Auth. Ind./2 (RT7 Ind.) 973 for National Railroad Retirement Investment Trust Fund only
	Additional Information	
	<u>Footnotes</u>	
	2	Added subaccount code 973
	3	Revised to indicate new record type to be used by National Railroad only
	5	Added to indicate record type to be used by DoD only

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V	<i>Crosswalks to Standard External Reports (continued):</i>	
	<u><i>Fiscal 2004 (continued)</i></u>	
	Balance Sheet:	
	None	
	Statement of Net Cost:	
	None	
	Statement of Changes in Net Position:	
	None	
	Statement of Financing:	
	<u>Line</u>	
	14A	Added USSGL 4283
	27	Added USSGLs 6600, 6610
	Statement of Custodial Activity:	
	None	
	Budget Program and Financing (P&F) Schedule:	
	<u>P&F Line</u>	
	2230	Deleted domain values for USSGL 4191 Transfer_To_From, Direct_Transfer_Agency, Direct_Transfer_Account
	2398	Added "A", "S" domain value for USSGL 4510 Availability_Time
	2440	Added "A", "S" domain values for USSGL 4510 Availability_Time
	7331	Added domain values for USSGL 4199 Direct_Transfer_Agency, Transfer_To_From, Direct_Transfer_Account;
	7332	Revised to "E" domain value TAFS_Status Added domain values for USSGL 4199 Direct_Transfer_Agency, Transfer_To_From Direct_Transfer_Account;
	8690	Revised to "U" domain value TAFS_Status
	8693	Added USSGL 4908
	8697	Added USSGL 4908
	8800	Added domain values for USSGL 4908 BEA_Cat_Ind., Year_of_BA
	8840	Revised to "F" domain value for USSGLs 4222, 4252 Transaction_Partner
	9401	Revised to "X/E" domain value for USSGLs 4222, 4252, 4972 Transaction_Partner
	9402	Added

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	<u>Fiscal 2005</u>	
	SF 133: Report of Budget Execution and Budgetary Resources:	
	<u>Line</u>	
	1A	Added Auth Type P to USSGLs 4123,4384; Deleted USSGL 4158
	3D	Revised line title; Added USSGLs 4123, 4384 (with Auth Type S), 4158 (no Auth Type)
	3D1	Deleted line (moved accounts to revised 3E1)
	3D2	Deleted line (moved accounts to revised 3E2)
	3E	Revised line title
	3E1	Added line (new accounts from old 3D1)
	3E2	Added line (new accounts from old 3D2)
	3F	Added line
	6D	Remove Auth Types P and S
	8A1	Add USSGL 4908 with Program Rpt Code attribute
	8B3	Add USSGL 4908
	9A2	Revised line title (moved accounts to new 9A3, new accounts from old 10A)
	9A3	Added line (new accounts from old 9A2)
	10A	Revised line title (move accounts to revised 9A2, new accounts from old 10B)
	10B	Revised line title (move accounts to revised 10A, new accounts from old 10C)
	10C	Revised line title (move accounts to revised 10B, new accounts from old 10D)
	10D	Deleted line (move accounts to revised 10C)
	 FMS 2108: Yearend Closing Statement:	
	Unexpended Balances, Investments, and Imprest Funds	
	<u>Column</u>	
	6	Added USSGL account 1340 for DoD only Added Auth. Ind./2 (RT7 Ind.) 973 for National Railroad Retirement Investment Trust Fund only
	 Additional Information	
	<u>Footnotes</u>	
	2	Added subaccount code 973
	3	Revised to indicate new record type to be used by National Railroad only
	5	Added to indicate record type to be used by DoD only
	 Balance Sheet:	
	None	

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	Statement of Net Cost: None	
V	<i>Crosswalks to Standard External Reports (continued):</i> <u>Fiscal 2005 (continued)</u> Statement of Changes in Net Position: None	
	Statement of Financing: <u>Line</u> 14A 27	Added USSGL 4283 Added USSGLs 6600, 6610
	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	

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