

**U.S. Government Standard General Ledger
Summary of Changes
(Consolidated)**

Section	Item Changed	Change	TFM Effective	Reporting FY	Financial Statement or Report
T/L S2 09-01					
I	<i>USSGL Chart of Accounts:</i>				
	<i>USSGL Account</i>				
I	Acc 1340	Revised	T/L S2 09-01	2010	CoA
I	Acc 1341	Added	T/L S2 09-01	2010	CoA
I	Acc 1342	Added	T/L S2 09-01	2010	CoA
I	Acc 1343	Added	T/L S2 09-01	2010	CoA
I	Acc 1345	Added	T/L S2 09-01	2010	CoA
I	Acc 1346	Added	T/L S2 09-01	2010	CoA
I	Acc 1347	Added	T/L S2 09-01	2010	CoA
I	Acc 1348	Added	T/L S2 09-01	2010	CoA
I	Acc 1349	Deleted	T/L S2 09-01	2010	CoA
I	Acc 1360	Revised	T/L S2 09-01	2010	CoA
I	Acc 1361	Added	T/L S2 09-01	2010	CoA
I	Acc 1363	Added	T/L S2 09-01	2010	CoA
I	Acc 1365	Added	T/L S2 09-01	2010	CoA
I	Acc 1367	Added	T/L S2 09-01	2010	CoA
I	Acc 1368	Added	T/L S2 09-01	2010	CoA
I	Acc 1369	Deleted	T/L S2 09-01	2010	CoA
I	Acc 1370	Added	T/L S2 09-01	2010	CoA
I	Acc 1371	Added	T/L S2 09-01	2010	CoA
I	Acc 1373	Added	T/L S2 09-01	2010	CoA
I	Acc 1375	Added	T/L S2 09-01	2010	CoA
I	Acc 1377	Added	T/L S2 09-01	2010	CoA
I	Acc 1378	Added	T/L S2 09-01	2010	CoA
I	Acc 4047	Revised	T/L S2 09-01	2010	CoA
I	Acc 4048	Added	T/L S2 09-01	2010	CoA
I	Acc 4121	Added	T/L S2 09-01	2010	CoA
I	Acc 4123	Revised	T/L S2 09-01	2010	CoA
I	Acc 4143	Revised	T/L S2 09-01	2010	CoA
I	Acc 4295	Added	T/L S2 09-01	2010	CoA
I	Acc 4396	Added	T/L S2 09-01	2010	CoA
I	Acc 4399	Revised	T/L S2 09-01	2010	CoA
I	Acc 5320	Revised	T/L S2 09-01	2010	CoA
I	Acc 5324	Added	T/L S2 09-01	2010	CoA
I	Acc 5325	Added	T/L S2 09-01	2010	CoA
I	Acc 5329	Revised	T/L S2 09-01	2010	CoA
I	Acc 5755	Revised	T/L S2 09-01	2010	CoA
I	Acc 5756	Added	T/L S2 09-01	2010	CoA
I	Acc 5765	Revised	T/L S2 09-01	2010	CoA
I	Acc 5766	Added	T/L S2 09-01	2010	CoA
I	Acc 5792	Added	T/L S2 09-01	2010	CoA
II					
	<i>USSGL Accounts and Definitions:</i>				
	<i>USSGL Account</i>				
II	Acc 1340	Revised title and definition	T/L S2 09-01	2010	Def
II	Acc 1341	Added	T/L S2 09-01	2010	Def
II	Acc 1342	Added	T/L S2 09-01	2010	Def
II	Acc 1343	Added	T/L S2 09-01	2010	Def

**U.S. Government Standard General Ledger
Summary of Changes
(Consolidated)**

Section	Item Changed	Change	TFM Effective	Reporting FY	Financial Statement or Report
II	Acc 1345	Added	T/L S2 09-01	2010	Def
II	Acc 1346	Added	T/L S2 09-01	2010	Def
II	Acc 1347	Added	T/L S2 09-01	2010	Def
II	Acc 1348	Added	T/L S2 09-01	2010	Def
II	Acc 1349	Deleted	T/L S2 09-01	2010	Def
II	Acc 1360	Revised title and definition	T/L S2 09-01	2010	Def
II	Acc 1361	Added	T/L S2 09-01	2010	Def
II	Acc 1363	Added	T/L S2 09-01	2010	Def
II	Acc 1365	Added	T/L S2 09-01	2010	Def
II	Acc 1367	Added	T/L S2 09-01	2010	Def
II	Acc 1368	Added	T/L S2 09-01	2010	Def
II	Acc 1369	Deleted	T/L S2 09-01	2010	Def
II	Acc 1370	Added	T/L S2 09-01	2010	Def
II	Acc 1371	Added	T/L S2 09-01	2010	Def
II	Acc 1373	Added	T/L S2 09-01	2010	Def
II	Acc 1375	Added	T/L S2 09-01	2010	Def
II	Acc 1377	Added	T/L S2 09-01	2010	Def
II	Acc 1378	Added	T/L S2 09-01	2010	Def
II	Acc 4047	Revised title and definition	T/L S2 09-01	2010	Def
II	Acc 4048	Added	T/L S2 09-01	2010	Def
II	Acc 4121	Added	T/L S2 09-01	2010	Def
II	Acc 4123	Revised title and definition	T/L S2 09-01	2010	Def
II	Acc 4128	Revised definition	T/L S2 09-01	2010	Def
II	Acc 4129	Revised definition	T/L S2 09-01	2010	Def
II	Acc 4143	Revised title and definition	T/L S2 09-01	2010	Def
II	Acc 4215	Revised definition	T/L S2 09-01	2010	Def
II	Acc 4225	Revised definition	T/L S2 09-01	2010	Def
II	Acc 4255	Revised definition	T/L S2 09-01	2010	Def
II	Acc 4295	Added	T/L S2 09-01	2010	Def
II	Acc 4396	Added	T/L S2 09-01	2010	Def
II	Acc 4399	Revised title and definition	T/L S2 09-01	2010	Def
II	Acc 4510	Revised definition	T/L S2 09-01	2010	Def
II	Acc 5320	Revised title and definition	T/L S2 09-01	2010	Def
II	Acc 5324	Added	T/L S2 09-01	2010	Def
II	Acc 5325	Added	T/L S2 09-01	2010	Def
II	Acc 5329	Revised title and definition	T/L S2 09-01	2010	Def
II	Acc 5755	Revised title and definition	T/L S2 09-01	2010	Def
II	Acc 5756	Added	T/L S2 09-01	2010	Def
II	Acc 5765	Revised title and definition	T/L S2 09-01	2010	Def
II	Acc 5766	Added	T/L S2 09-01	2010	Def
II	Acc 5792	Added	T/L S2 09-01	2010	Def
III					
USSGL Account Transactions:					
<u>Transaction Code</u>					
III	TCA114	Added comment; Revised description	T/L S2 09-01	2010	TC
III	TCA130	Added	T/L S2 09-01	2010	TC
III	TCA139	Added comment; Revised description	T/L S2 09-01	2010	TC
III	TCA142	Added cr USSGL account 4048	T/L S2 09-01	2010	TC

**U.S. Government Standard General Ledger
Summary of Changes
(Consolidated)**

Section	Item Changed	Change	TFM Effective	Reporting FY	Financial Statement or Report
III	TCA143	Added dr USSGL account 5766; Added cr USSGL account 4048; Deleted dr USSGL account 5765; Deleted cr USSGL 2920; Revised comment and reference	T/L S2 09-01	2010	TC
III	TCA186	Added cr USSGL account 5325	T/L S2 09-01	2010	TC
III	TCA188	Added cr USSGL account 5325	T/L S2 09-01	2010	TC
III	TCA195	Added cr USSGL accounts 1341, 1342, 1343, 1361, 1363, 1370, 1371, and 1373	T/L S2 09-01	2010	TC
III	TCA250	Added cr USSGL accounts 1341, 1342, and 1343	T/L S2 09-01	2010	TC
III	TCA251	Added cr USSGL accounts 1341, 1342, and 1343	T/L S2 09-01	2010	TC
III	TCA498	Revised description and comment	T/L S2 09-01	2010	TC
III	TCA502	Added comment; Revised description	T/L S2 09-01	2010	TC
III	TCA514	Revised description	T/L S2 09-01	2010	TC
III	TCA519	Added	T/L S2 09-01	2010	TC
III	TCA522	Revised comment and reference	T/L S2 09-01	2010	TC
III	TCA523	Added	T/L S2 09-01	2010	TC
III	TCB119	Added dr USSGL accounts 2970 and 4048; Deleted dr USSGL accounts 2920; Revised description and reference	T/L S2 09-01	2010	TC
III	TCB120	Added dr USSGL account 4048	T/L S2 09-01	2010	TC
III	TCB129	Added dr USSGL accounts 1341 and 1342	T/L S2 09-01	2010	TC
III	TCB136	Added dr USSGL account 4048; Deleted dr USSGL account 5765; Revised comment	T/L S2 09-01	2010	TC
III	TCB425	Added	T/L S2 09-01	2010	TC
III	TCC109	Added cr USSGL accounts 1341, 1342, 1343, 1361, 1363, 1370, 1371, 1373, 5325, and 5750	T/L S2 09-01	2010	TC
III	TCC140	Added cr USSGL accounts 1341, 1342, and 1343	T/L S2 09-01	2010	TC
III	TCC141	Added cr USSGL accounts 5325	T/L S2 09-01	2010	TC
III	TCC143	Added cr USSGL accounts 1341, 1342, 1343, 1363, 1370, 1371, and 1373	T/L S2 09-01	2010	TC
III	TCC145	Added cr USSGL account 5325; Deleted cr USSGL account 5320; Revised description	T/L S2 09-01	2010	TC
III	TCC161	Added cr USSGL account 1341	T/L S2 09-01	2010	TC
III	TCC162	Added cr USSGL account 1341	T/L S2 09-01	2010	TC
III	TCC163	Added cr USSGL account 1341	T/L S2 09-01	2010	TC
III	TCC188	Added cr USSGL account 5325	T/L S2 09-01	2010	TC
III	TCC196	Added	T/L S2 09-01	2010	TC
III	TCC402	Added dr USSGL accounts 1341, 1342, 1343, 1361, 1363, 1370, 1371, and 1373; Added cr USSGL account 5325	T/L S2 09-01	2010	TC
III	TCC409	Added dr USSGL account 1341	T/L S2 09-01	2010	TC
III	TCC416	Added dr USSGL accounts 1341, 1342, 1343, 1361, 1363, 1370, 1371, and 1373; Added cr USSGL account 5325	T/L S2 09-01	2010	TC
III	TCC418	Added dr USSGL account 1342	T/L S2 09-01	2010	TC
III	TCC420	Added dr USSGL accounts 1341, 1342, 1343, 1361, 1363, 1370, 1371, and 1373; Added cr USSGL account 5325	T/L S2 09-01	2010	TC
III	TCC422	Added dr USSGL accounts 1341, 1342, 1343, 1361, 1363, 1370, 1371, and 1373; Added cr USSGL account 5325	T/L S2 09-01	2010	TC
III	TCC428	Added dr USSGL account 1341	T/L S2 09-01	2010	TC
III	TCC435	Added dr USSGL accounts 1341, 1342, and 1343	T/L S2 09-01	2010	TC
III	TCC444	Added cr USSGL account 1341	T/L S2 09-01	2010	TC
III	TCC614	Added cr USSGL account 1341	T/L S2 09-01	2010	TC
III	TCD141	Added	T/L S2 09-01	2010	TC
III	TCD306	Added dr USSGL accounts 1345, 1346, 1347, 1348, 1365, 1367, 1368, 1375, 1377, and 1378; Added cr USSGL accounts 1341, 1342, 1343, 1361, 1363, 1370, 1371, and 1373; Deleted dr USSGL accounts 1349 and 1369	T/L S2 09-01	2010	TC

**U.S. Government Standard General Ledger
Summary of Changes
(Consolidated)**

Section	Item Changed	Change	TFM Effective	Reporting FY	Financial Statement or Report
III	TCD310	Added dr USSGL accounts 1341, 1342, 1343, 1361, 1363, 1370, 1371, and 1373; Added cr USSGL accounts 1345, 1346, 1347, 1348, 1365, 1367, 1368, 1375, 1377, and 1378; Deleted cr USSGL accounts 1349 and 1369	T/L S2 09-01	2010	TC
III	TCD402	Added dr USSGL account 5324; Added cr USSGL accounts 1345, 1346, 1347, 1348, 1365, 1367, 1368, 1375, 1377, and 1378; Deleted cr USSGL accounts 1349 and 1369	T/L S2 09-01	2010	TC
III	TCD404	Added cr USSGL accounts 1345, 1346, 1347, 1348; Deleted cr USSGL account 1349	T/L S2 09-01	2010	TC
III	TCD406	Added dr USSGL accounts 1365, 1367, and 1368; Added cr USSGL accounts 1361 and 1363; Deleted dr USSGL account 1369	T/L S2 09-01	2010	TC
III	TCD407	Added	T/L S2 09-01	2010	TC
III	TCD414	Added cr USSGL account 1341	T/L S2 09-01	2010	TC
III	TCD416	Added dr USSGL accounts 1345, 1346, 1347, and 1348; Added cr USSGL accounts 1341, 1342, and 1343; Deleted dr USSGL account 1349	T/L S2 09-01	2010	TC
III	TCD420	Added cr USSGL accounts 1345, 1346, 1347, 1348, 1365, 1367, 1368, 1375, 1377, and 1378; Deleted cr USSGL accounts 1349 and 1369	T/L S2 09-01	2010	TC
III	TCD424	Added dr USSGL account 5324; Added cr USSGL accounts 1345, 1346, 1347, 1348, 1365, 1367, 1368, 1375, 1377, and 1378; Deleted cr USSGL accounts 1349 and 1369	T/L S2 09-01	2010	TC
III	TCD426	Added dr USSGL accounts 1345, 1346, 1347, and 1348; Added cr USSGL accounts 1341, 1342, and 1343; Deleted dr USSGL account 1349	T/L S2 09-01	2010	TC
III	TCD573	Added	T/L S2 09-01	2010	TC
III	TCD575	Added	T/L S2 09-01	2010	TC
III	TCE508	Added dr USSGL accounts 1345, 1346, 1347, 1348, 1365, 1367, 1368, 1375, 1377, and 1378; Added cr USSGL accounts 1341, 1342, 1343, 1361, 1363, 1370, 1371, 1373; Deleted dr USSGL accounts 1349 and 1369	T/L S2 09-01	2010	TC
III	TCE516	Added	T/L S2 09-01	2010	TC
III	TCE604	Added dr USSGL accounts 1341, 1342, 1343, 1361, 1363, 1370, 1371, and 1373; Added cr USSGL accounts 1345, 1346, 1347, 1348, 1365, 1367, 1368, 1375, 1377, and 1378; Deleted cr USSGL accounts 1349 and 1369	T/L S2 09-01	2010	TC
III	TCF113	Added cr USSGL account 4048	T/L S2 09-01	2010	TC
III	TCF114	Added dr USSGL account 4048	T/L S2 09-01	2010	TC
III	TCF123	Revised description, comment, and reference	T/L S2 09-01	2010	TC
III	TCF336	Added dr USSGL account 5325; Added cr USSGL account 5324	T/L S2 09-01	2010	TC
III	TCF358	Deleted cr USSGL account 4394; Revised description and comment	T/L S2 09-01	2010	TC
III	TCF359	Added	T/L S2 09-01	2010	TC
III	TCF369	Added cr USSGL account 4121; Deleted cr USSGL account 4123; Revised description and comment	T/L S2 09-01	2010	TC
III	TCH100	Added dr USSGL accounts 1341, 1342, 1343, 1361, 1363, 1370, 1371, and 1373	T/L S2 09-01	2010	TC
III	TCH200	Added cr USSGL accounts 1341, 1342, 1343, 1361, 1363, 1370, 1371, and 1373	T/L S2 09-01	2010	TC
III	TCH301	Added dr USSGL account 5325; Added cr USSGL account 5324	T/L S2 09-01	2010	TC
IV	USSGL Account Attributes:				
	FACTSI USSGL Account Attribute Table:				
	<u>Account</u>				
IV	Acc 1340	Revised	T/L S2 09-01	2010	FACTSI Tbl
IV	Acc 1341	Added	T/L S2 09-01	2010	FACTSI Tbl
IV	Acc 1342	Added	T/L S2 09-01	2010	FACTSI Tbl
IV	Acc 1343	Added	T/L S2 09-01	2010	FACTSI Tbl
IV	Acc 1345	Added	T/L S2 09-01	2010	FACTSI Tbl
IV	Acc 1346	Added	T/L S2 09-01	2010	FACTSI Tbl
IV	Acc 1347	Added	T/L S2 09-01	2010	FACTSI Tbl

**U.S. Government Standard General Ledger
Summary of Changes
(Consolidated)**

Section	Item Changed	Change	TFM Effective	Reporting FY	Financial Statement or Report
IV	Acc 1348	Added	T/L S2 09-01	2010	FACTSI Tbl
IV	Acc 1349	Deleted	T/L S2 09-01	2010	FACTSI Tbl
IV	Acc 1360	Revised	T/L S2 09-01	2010	FACTSI Tbl
IV	Acc 1361	Added	T/L S2 09-01	2010	FACTSI Tbl
IV	Acc 1363	Added	T/L S2 09-01	2010	FACTSI Tbl
IV	Acc 1365	Added	T/L S2 09-01	2010	FACTSI Tbl
IV	Acc 1367	Added	T/L S2 09-01	2010	FACTSI Tbl
IV	Acc 1368	Added	T/L S2 09-01	2010	FACTSI Tbl
IV	Acc 1369	Deleted	T/L S2 09-01	2010	FACTSI Tbl
IV	Acc 1370	Added	T/L S2 09-01	2010	FACTSI Tbl
IV	Acc 1371	Added	T/L S2 09-01	2010	FACTSI Tbl
IV	Acc 1373	Added	T/L S2 09-01	2010	FACTSI Tbl
IV	Acc 1375	Added	T/L S2 09-01	2010	FACTSI Tbl
IV	Acc 1377	Added	T/L S2 09-01	2010	FACTSI Tbl
IV	Acc 1378	Added	T/L S2 09-01	2010	FACTSI Tbl
IV	Acc 2920	Revised domain value "Y" for Fed/NonFed attribute; Added domain value "Y" for Trading Partner attribute	T/L S2 09-01	2010	FACTSI Tbl
IV	Acc 5320	Revised	T/L S2 09-01	2010	FACTSI Tbl
IV	Acc 5324	Added	T/L S2 09-01	2010	FACTSI Tbl
IV	Acc 5325	Added	T/L S2 09-01	2010	FACTSI Tbl
IV	Acc 5329	Revised	T/L S2 09-01	2010	FACTSI Tbl
IV	Acc 5756	Added	T/L S2 09-01	2010	FACTSI Tbl
IV	Acc 5766	Added	T/L S2 09-01	2010	FACTSI Tbl
IV	Acc 5792	Added	T/L S2 09-01	2010	FACTSI Tbl
FACTS II USSGL Account Attribute Table:					
Column					
IV	Col Public Law	Deleted	T/L S2 09-01	2010	FACTSII Tbl
IV	Col Reim Flag	Deleted	T/L S2 09-01	2010	FACTSII Tbl
Account					
IV	Acc 1340	Deleted	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 1342	Added	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4032	Added domain value "Y" for attribute BEA Cat	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4034	Added domain value "Y" for attribute BEA Cat	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4042	Added domain value "Y" for attribute BEA Cat	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4044	Added domain value "Y" for attribute BEA Cat	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4047	Added domain value "Y" for attributes BEA Cat and Auth Type	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4048	Added	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4060	Added domain value "Y" for attribute BEA Cat	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4070	Added domain value "Y" for attribute BEA Cat	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4111	Added domain value "E" for attribute TAFS Status	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4112	Added domain value "E" for attribute TAFS Status	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4114	Added domain value "E" for attribute TAFS Status	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4115	Added domain value "E" for attribute TAFS Status	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4117	Added domain value "E" for attribute TAFS Status	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4118	Added domain value "E" for attribute TAFS Status; Deleted domain value "Y" for attribute BEA Cat	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4119	Added domain value "E" for attribute TAFS Status	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4121	Added	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4122	Added domain value "E" for attribute TAFS Status	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4123	Added domain value "E" for attribute TAFS Status	T/L S2 09-01	2010	FACTSII Tbl

**U.S. Government Standard General Ledger
Summary of Changes
(Consolidated)**

Section	Item Changed	Change	TFM Effective	Reporting FY	Financial Statement or Report
IV	Acc 4124	Added domain value "E" for attribute TAFS Status	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4125	Added domain value "E" for attribute TAFS Status	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4131	Added domain value "E" for attribute TAFS Status	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4132	Added domain value "E" for attribute TAFS Status; Deleted domain value "Y" for attribute BEA Cat	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4141	Added domain value "E" for attribute TAFS Status	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4150	Added domain value "E" for attribute TAFS Status	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4157	Deleted domain value "Y" for attribute BEA Cat	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4158	Added domain value "E" for attribute TAFS Status	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4160	Added domain value "Y" for attributes BEA Cat and Auth Type	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4165	Added domain value "Y" for attributes BEA Cat and Auth Type	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4168	Added domain value "E" for attribute TAFS Status	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4170	Added domain value "E" for attribute TAFS Status	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4175	Added domain value "E" for attribute TAFS Status	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4190	Added domain value "E" for attribute TAFS Status	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4210	Added domain value "Y" for attributes BEA Cat	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4212	Added domain value "E" for attribute TAFS Status; Added "Y" for attribute Trans Partner	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4215	Added domain value "Y" for attributes BEA Cat	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4290	Added domain value "E" for attribute TAFS Status	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4295	Added	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4382	Added domain value "E" for attribute TAFS Status	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4383	Added domain value "E" for attribute TAFS Status	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4384	Added domain value "E" for attribute TAFS Status	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4387	Added domain value "E" for attribute TAFS Status	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4388	Added domain value "E" for attribute TAFS Status	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4391	Added domain value "E" for attribute TAFS Status	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4392	Added domain value "E" for attribute TAFS Status	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4393	Added domain value "Y" for attributes Borrow Source	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4394	Added domain value "E" for attribute TAFS Status	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4396	Added	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4397	Added domain value "E" for attribute TAFS Status	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4398	Added domain value "E" for attribute TAFS Status	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4399	Added domain value "E" for attribute TAFS Status	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4610	Added domain value "Y" for attribute Avail Time	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4620	Added domain value "Y" for attribute Avail Time	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4700	Added domain value "Y" for attribute Avail Time	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4720	Added domain value "Y" for attribute Avail Time	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4908	Added domain value "E" for attribute TAFS Status	T/L S2 09-01	2010	FACTSII Tbl
IV	Attribute Definition Report				
IV	Detailed Financial Information				
IV	DFI Public Law Number	Deleted	T/L S2 09-01	2010	FACTSII ADR
IV	DFI Reimbursable Flag	Deleted	T/L S2 09-01	2010	FACTSII ADR
IV	Entity Relationship Diagram				
IV	Detailed Financial Information				
IV	DFI Public Law Number	Deleted	T/L S2 09-01	2010	FACTSII ERD
IV	DFI Reimbursable Flag	Deleted	T/L S2 09-01	2010	FACTSII ERD

**U.S. Government Standard General Ledger
Summary of Changes
(Consolidated)**

Section	Item Changed	Change	TFM Effective	Reporting FY	Financial Statement or Report
V	USSGL Crosswalks to Standard External Reports:				
	SF 133: Report on Budget Execution and Budgetary Resources:				
V	OMB Circular No. A-11 (Revised May 2009) realigned the SF 133: Report on Budget Execution and Budgetary Resources. Please refer to the USSGL crosswalk to view changes. The USSGL Statement of Budgetary Resources crosswalk is separate from the SF 133 crosswalk and is now located with the other OMB Circular No. A-136 financial statement crosswalks in this section. The Public Law and the Reimbursable Flag columns are deleted from the SF 133 crosswalk. The Advance Flag, BEA Category, Borrowing Source, Direct Transfer Agency, Direct Transfer Account, Year of Budget Authority, Deficiency Flag, Availability Type, Expiration Flag, Fund Type, and Financing Account Indicator columns are added to the SF 133 crosswalk.		T/L S2 09-01	2010	133
	FMS 2108: Yearend Closing Statement:				
	Column				
V	Col 6	Added USSGL account 4295 for RT7 973; Revised line title for RT7 973; Added USSGL account 1342 for RT7 931; Deleted USSGL account 1340 for RT7 931;	T/L S2 09-01	2010	2108
V	Col 7	Added USSGL account 4121	T/L S2 09-01	2010	2108
V	Col 11	Added USSGL account 4396	T/L S2 09-01	2010	2108
	Balance Sheet:				
	Line				
V	Ln 2	Added USSGL accounts 1342 and 1346; Deleted USSGL accounts 1340 and 1349	T/L S2 09-01	2010	BalSht
V	Ln 3	Added USSGL accounts 1347, 1367, 1370, and 1377; Deleted USSGL accounts 1349 and 1369; Revised USSGL accounts 1340 and 1360	T/L S2 09-01	2010	BalSht
V	Ln 4	Added USSGL accounts 1341, 1345, 1361, 1365, 1371, and 1375; Deleted USSGL accounts 1340, 1349, 1360, and 1369	T/L S2 09-01	2010	BalSht
V	Ln 5	Revised Additional Information # "2, 3" for USSGL account 1921	T/L S2 09-01	2010	BalSht
V	Ln 8	Added USSGL accounts 1342 and 1346; Deleted USSGL accounts 1340 and 1349; Revised Additional Information # "7" for USSGL accounts 1610, 1611, 1612, and 1613	T/L S2 09-01	2010	BalSht
V	Ln 9	Added USSGL accounts 1347, 1367, 1370, and 1377; Deleted USSGL accounts 1349 and 1369; Revised USSGL accounts 1340 and 1360	T/L S2 09-01	2010	BalSht
V	Ln 10	Added USSGL accounts 1343, 1348, 1363, 1368, 1373, and 1378	T/L S2 09-01	2010	BalSht
V	Ln 11	Added USSGL accounts 1341, 1345, 1361, 1365, 1371, and 1375; Deleted USSGL accounts 1340, 1349, 1360, and 1369	T/L S2 09-01	2010	BalSht
V	Ln 17	Revised Additional Information # "4" for USSGL account 2140	T/L S2 09-01	2010	BalSht
V	Ln 19	Added USSGL account 2920	T/L S2 09-01	2010	BalSht
V	Ln 21	Revised Additional Information # "4" for USSGL account 2140	T/L S2 09-01	2010	BalSht
V	Ln 27	Deleted Additional Information "2"	T/L S2 09-01	2010	BalSht
V	Ln 30	Revised Additional Information # "5" for all USSGL accounts	T/L S2 09-01	2010	BalSht
V	Ln 31	Revised Additional Information # "6" for all USSGL accounts	T/L S2 09-01	2010	BalSht
V	Ln 32	Added USSGL accounts 5324 and 5325; Revised USSGL accounts 5320 and 5329; Revised Additional Information # "5" for all USSGL accounts	T/L S2 09-01	2010	BalSht
V	Ln 33	Added USSGL accounts 5324 and 5325; Revised USSGL accounts 5320 and 5329; Revised Additional Information # "6" for all USSGL accounts	T/L S2 09-01	2010	BalSht
	Footnotes				
V	Ftnt 3	Deleted	T/L S2 09-01	2010	BalSht
V	Ftnt 4	Deleted	T/L S2 09-01	2010	BalSht
V	Ftnt 5	Deleted	T/L S2 09-01	2010	BalSht

**U.S. Government Standard General Ledger
Summary of Changes
(Consolidated)**

Section	Item Changed	Change	TFM Effective	Reporting FY	Financial Statement or Report
V	Ftnt 6	Revised to # "3"	T/L S2 09-01	2010	BalSht
V	Ftnt 7	Deleted	T/L S2 09-01	2010	BalSht
V	Ftnt 8	Revised to # "4"	T/L S2 09-01	2010	BalSht
V	Ftnt 9	Revised to # "5"	T/L S2 09-01	2010	BalSht
V	Ftnt 10	Revised to # "6"	T/L S2 09-01	2010	BalSht
V	Ftnt 11	Revised to # "7"	T/L S2 09-01	2010	BalSht
V	Ftnt 12	Revised to # "8"	T/L S2 09-01	2010	BalSht
Statement of Net Cost:					
<u>Line</u>					
V	Ln 2	Added USSGL accounts 5325; Deleted USSGL account 5320	T/L S2 09-01	2010	NetCost
Statement of Changes in Net Position:					
<u>Line</u>					
V	Ln 6	Added USSGL account 5324; Deleted USSGL account 5329	T/L S2 09-01	2010	NetPos
V	Ln 8	Added USSGL account 5766	T/L S2 09-01	2010	NetPos
V	Ln 11	Added USSGL accounts 5756 and 5792	T/L S2 09-01	2010	NetPos
Statement of Budgetary Resources:					
V	The USSGL Statement of Budgetary Resources (SBR) crosswalk is separate from the SF 133: Report on Budget Execution and Budgetary Resources crosswalk. OMB Circular No. A-136 (2009) did not realign the SBR to follow the SF 133. The Public Law, Reimbursable Flag, and Prior-Year Adjustment columns are deleted from the SBR crosswalk.		T/L S2 09-01	2010	SBR
Statement of Custodial Activity:					
<u>Line</u>					
V	Ln 7	Added USSGL accounts 1341, 1342, 1343, 1345, 1346, 1347, 1348, 1361, 1363, 1365, 1367, 1368, 1370, 1371, 1373, 1375, 1377, 1378, 5324, and 5325; Deleted USSGL accounts 1349 and 1369	T/L S2 09-01	2010	Cust
	Ln 9	Added USSGL accounts 1341, 1342, 1343, 1345, 1346, 1347, 1348, 1361, 1363, 1365, 1367, 1368, 1370, 1371, 1373, 1375, 1377, and 1378; Revised USSGL accounts 1340 and 1360; Deleted USSGL accounts 1349 and 1369	T/L S2 09-01	2010	Cust
<u>Footnote</u>					
V	Ftnt 2	Revised	T/L S2 09-01	2010	Cust
I USSGL Chart of Accounts:					
I	None		T/L S2 09-01	2009	CoA
II USSGL Accounts and Definitions:					
II	None		T/L S2 09-01	2009	Def
III USSGL Account Transactions:					
<u>Transaction Code</u>					
III	TC A212	Revised comment	T/L S2 09-01	2009	TC
III	TC B108	Added comment	T/L S2 09-01	2009	TC
III	TC C414	Revised comment	T/L S2 09-01	2009	TC
III	TC C646	Revised comment	T/L S2 09-01	2009	TC
III	TC D146	Revised description	T/L S2 09-01	2009	TC
III	TC D147	Revised description; Deleted dr USSGL account 1399	T/L S2 09-01	2009	TC

**U.S. Government Standard General Ledger
Summary of Changes
(Consolidated)**

Section	Item Changed	Change	TFM Effective	Reporting FY	Financial Statement or Report
III	TC D402	Revised description, comment, and reference	T/L S2 09-01	2009	TC
III	TC D404	Added cr USSGL account 1329 and 1369; Added comment	T/L S2 09-01	2009	TC
III	TC D420	Revised description, comment, and reference	T/L S2 09-01	2009	TC
III	TC D422	Added cr USSGL account 5991; Deleted cr USSGL account 6190; Revised description, comment, and reference	T/L S2 09-01	2009	TC
III	TC D424	Revised description, comment, and reference	T/L S2 09-01	2009	TC
III	TC E416	Added dr USSGL account 6790; Deleted dr USSGL account 6100	T/L S2 09-01	2009	TC
IV USSGL Account Attributes:					
FACTS I USSGL Account Attribute Definition Report:					
Column					
IV	System Characters	Revised for attribute Covered/NotCovered	T/L S2 09-01	2009	FACTSI AAD
IV	Supplied By	Revised for attribute Covered/NotCovered	T/L S2 09-01	2009	FACTSI AAD
FACTS I USSGL Account Attribute Table:					
IV	None		T/L S2 09-01	2009	FACTSI Tbl
FACTS II USSGL Account Attribute Table:					
Column					
IV	Col Function	Deleted	T/L S2 09-01	2009	FACTSII Tbl
Account					
IV	Acc 4393	Added domain value "Y" for Borrowing Source attribute	T/L S2 09-01	2009	FACTSII Tbl
Footnote					
IV	Fnt 3	Deleted	T/L S2 09-01	2009	FACTSII Tbl
Attribute Definition Report					
Detailed Financial Information					
IV	DFI Function	Deleted	T/L S2 09-01	2009	FACTSII ADR
Entity Relationship Diagram					
Detailed Financial Information					
IV	DFI Function	Deleted	T/L S2 09-01	2009	FACTSII ERD
V USSGL Crosswalks to Standard External Reports:					
SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources:					
Line					
V	Ln 1B	Deleted USSGL account 4290 with domain value "P" for Prior-Year Adj attribute	T/L S2 09-01	2009	133
V	Ln 2B	Added domain value "D" for Debit/Credit attribute to USSGL account 4310	T/L S2 09-01	2009	133
FMS 2108: Yearend Closing Statement:					
V	None		T/L S2 09-01	2009	2108
Budget Program and Financing (P&F) Schedule:					
Line					
V	Ln 2140	Deleted USSGL account 4281	T/L S2 09-01	2009	P&F
V	Ln 2145	Deleted USSGL account 4281	T/L S2 09-01	2009	P&F
V	Ln 2145	Deleted "P" Prior Year Attribute domain value from USSGL account 4290	T/L S2 09-01	2009	P&F
V	Ln 2341	Revised description	T/L S2 09-01	2009	P&F
V	Ln 2342	Revised description	T/L S2 09-01	2009	P&F
V	Ln 2451	Deleted USSGL account 4281	T/L S2 09-01	2009	P&F
V	Ln 5810	Deleted USSGL account 4281	T/L S2 09-01	2009	P&F
V	Ln 6000	Added USSGL account 4128	T/L S2 09-01	2009	P&F
V	Ln 6020	Added USSGL accounts 4128 and 4129	T/L S2 09-01	2009	P&F
V	Ln 6047	Added USSGL account 4128	T/L S2 09-01	2009	P&F

**U.S. Government Standard General Ledger
Summary of Changes
(Consolidated)**

Section	Item Changed	Change	TFM Effective	Reporting FY	Financial Statement or Report
V	Ln 6710	Added USSGL account 4129	T/L S2 09-01	2009	P&F
V	Ln 6910	Deleted USSGL account 4281	T/L S2 09-01	2009	P&F
V	Ln 7240	Deleted USSGL account 4281	T/L S2 09-01	2009	P&F
V	Ln 7245	Deleted USSGL account 4281	T/L S2 09-01	2009	P&F
V	Ln 7410	Deleted USSGL account 4281	T/L S2 09-01	2009	P&F
V	Ln 7440	Deleted USSGL account 4281; Revised all Prior_Year_Adjustment attributes from "X" to "blank"	T/L S2 09-01	2009	P&F
V	Ln 8820	Deleted "3/4/8" Fund Type Attribute domain value from USSGL account 4290	T/L S2 09-01	2009	P&F
V	Ln 9305	Added	T/L S2 09-01	2009	P&F
V	Ln 9306	Added	T/L S2 09-01	2009	P&F
V	Ln 9502	Revised all Prior_Year_Adjustment attributes from "X" to "blank"	T/L S2 09-01	2009	P&F
Column					
V	Col Function	Deleted	T/L S2 09-01	2009	P&F
Footnotes					
V	Ftnt 1	Deleted; Added to Additional Information	T/L S2 09-01	2009	P&F
V	Ftnt 2	Deleted; Added to Additional Information	T/L S2 09-01	2009	P&F
FMS 2108: Yearend Closing Statement:					
V	None		T/L S2 09-01	2009	2108
Balance Sheet					
Line					
V	Ln 8	Deleted domain value "E" for Entity/NonEntity attribute for USSGL account 1618	T/L S2 09-01	2009	BalSht
V	Ln 8	Revised footnote from 13 to 11 for USSGL accounts 1610, 1611, 1612, and 1613	T/L S2 09-01	2009	BalSht
V	Ln 24	Revised domain value "C/U" for Covered/NotCovered attribute for USSGL account 2191	T/L S2 09-01	2009	BalSht
V	Ln 27	Added USSGL account 2690	T/L S2 09-01	2009	BalSht
Footnotes					
V	Ftnt 12	Added	T/L S2 09-01	2009	BalSht
Statement of Net Cost:					
Line					
V	Ln 1	Deleted domain value "F" for Fed/NonFed attribute for USSGL account 7210; Deleted domain value "N" for Fed/NonFed attribute for USSGL account 7212; Added domain value "F" for Fed/NonFed attribute for USSGL account 7500	T/L S2 09-01	2009	NetCost
V	Ln 2	Deleted domain value "F" for Fed/NonFed attribute for USSGL account 7110; Deleted domain value "N" for Fed/NonFed attribute for USSGL account 7112; Deleted footnote 6 from AI column for USSGL accounts 5100, 5109, 5200, 5209, 5500, and 5509	T/L S2 09-01	2009	NetCost
V	Ln 4	Added domain value "F" for Fed/NonFed attribute for USSGL account 7500; Deleted domain value "F" for Fed/NonFed attribute for USSGL account 7300	T/L S2 09-01	2009	NetCost
V	Ln 5	Deleted Additional Information "7" from USSGL accounts 7110, 7111, 7112, 7180, and 7190	T/L S2 09-01	2009	NetCost
Statement of Changes in Net Position:					
Footnotes					
V	Ftnt 12	Deleted	T/L S2 09-01	2009	NetPos
Statement of Custodial Activity:					
V	None		T/L S2 09-01	2009	Cust

**U.S. Government Standard General Ledger
Summary of Changes
(Consolidated)**

Section	Item Changed	Change	TFM Effective	Reporting FY	Financial Statement or Report
VI	USSGL Crosswalks to the Closing Package Statements:				
	Reclassified Balance Sheet:				
	Column Heading				
VI	Federal/NonFederal	Deleted footnote notation "2"	T/L S2 09-01	2009	RBalSht
	Line				
VI	Ln 2.7	Added	T/L S2 09-01	2009	RBalSht
VI	Ln 2.7	Revised line number from 2.7 to 2.8	T/L S2 09-01	2009	RBalSht
VI	Ln 2.8	Revised line number from 2.8 to 2.9	T/L S2 09-01	2009	RBalSht
VI	Ln 2.8	Revised calc	T/L S2 09-01	2009	RBalSht
VI	Ln 6.2	Added USSGL account 2141; Deleted USSGL account 2140	T/L S2 09-01	2009	RBalSht
VI	Ln 6.3	Added USSGL account 2191; Deleted USSGL account 2190	T/L S2 09-01	2009	RBalSht
VI	Ln 6.7	Added	T/L S2 09-01	2009	RBalSht
VI	Ln 6.7	Revised line number from 6.7 to 6.8	T/L S2 09-01	2009	RBalSht
VI	Ln 6.8	Revised line number from 6.8 to 6.9	T/L S2 09-01	2009	RBalSht
VI	Ln 6.9	Revised line number from 6.9 to 6.10	T/L S2 09-01	2009	RBalSht
VI	Ln 6.9	Revised calc	T/L S2 09-01	2009	RBalSht
VI	Ln 7.1	Deleted USSGL accounts 2179 and 2950	T/L S2 09-01	2009	RBalSht
VI	Ln 7.3	Added USSGL account 2141	T/L S2 09-01	2009	RBalSht
VI	Ln 9.1	Added USSGL accounts 5313, 5800, 5802, 5803, 5804, 5805, 5806, 5820, 5821, 5822, 5823, 5824, 5825, 5826, 5830, 5831, 5832, 5833, 5834, 5835, 5836, 5890, 5891, 5892, 5893, 5894, 5895, 5896, and 6340; Deleted USSGL accounts 5799 and 5809; Revised USSGL account 5801	T/L S2 09-01	2009	RBalSht
VI	Ln 9.2	Added USSGL accounts 5313, 5800, 5802, 5803, 5804, 5805, 5806, 5820, 5821, 5822, 5823, 5824, 5825, 5826, 5830, 5831, 5832, 5833, 5834, 5835, 5836, 5890, 5891, 5892, 5893, 5894, 5895, 5896, and 6340; Deleted USSGL accounts 5799 and 5809; Revised USSGL account 5801	T/L S2 09-01	2009	RBalSht
	Footnotes				
VI	Fnt 2	Revised	T/L S2 09-01	2009	RBalSht
VI	Fnt 8	Deleted	T/L S2 09-01	2009	RBalSht
VI	Fnt 9	Deleted	T/L S2 09-01	2009	RBalSht
VI	Fnt 10	Revised to 8	T/L S2 09-01	2009	RBalSht
VI	Fnt 11	Revised to 9	T/L S2 09-01	2009	RBalSht
VI	Fnt 10	Added	T/L S2 09-01	2009	RBalSht
VI	Fnt 11	Added	T/L S2 09-01	2009	RBalSht
	Reclassified Statement of Net Cost:				
	Line				
VI	Ln 2	Added USSGL account 6340; Deleted USSGL account 6320	T/L S2 09-01	2009	RSNC
VI	Ln 3	Added USSGL account 6320; Deleted footnote 4	T/L S2 09-01	2009	RSNC
VI	Ln 5.7	Added USSGL account 7500; Added domain values "F" for Fed/NonFed attribute and "X" for Exchange/Nonexchange attribute for USSGL account 7500	T/L S2 09-01	2009	RSNC
VI	Ln 9	Added USSGL account 5313	T/L S2 09-01	2009	RSNC
	Footnotes				
VI	Fnt 5	Deleted	T/L S2 09-01	2009	RSNC
	Reclassified Statement of Changes in Net Position:				
	Line				
VI	Ln 5.1	Added USSGL accounts 5821, 5831, and 5891; Deleted USSGL accounts 5800, 5809, and 5890; Revised USSGL account 5801	T/L S2 09-01	2009	RSCNP
VI	Ln 5.2	Added USSGL accounts 5802, 5822, 5832, and 5892; Deleted USSGL accounts 5800, 5801, 5809, and 5890	T/L S2 09-01	2009	RSCNP

**U.S. Government Standard General Ledger
Summary of Changes
(Consolidated)**

Section	Item Changed	Change	TFM Effective	Reporting FY	Financial Statement or Report
VI	Ln 5.3	Added USSGL accounts 5803, 5823, 5833, and 5893; Deleted USSGL accounts 5800, 5801, 5809, T/L S2 09-01 and 5890	T/L S2 09-01	2009	RSCNP
VI	Ln 5.4	Added USSGL accounts 5804, 5824, 5834, and 5894; Deleted USSGL accounts 5800, 5801, 5809, T/L S2 09-01 and 5890	T/L S2 09-01	2009	RSCNP
VI	Ln 5.5	Added USSGL accounts 5805, 5825, 5835, and 5895; Deleted USSGL accounts 5800, 5801, 5809, T/L S2 09-01 and 5890	T/L S2 09-01	2009	RSCNP
VI	Ln 5.6	Added USSGL accounts 5806, 5826, 5836, and 5896; Deleted USSGL accounts 5800, 5801, 5809, T/L S2 09-01 and 5890	T/L S2 09-01	2009	RSCNP
VI	Ln 5.7	Added USSGL accounts 5820 and 5830; Revised Add. Info from "16" to "7" for USSGL account 5795	T/L S2 09-01	2009	RSCNP
VI	Ln 6.4	Added USSGL accounts 5802, 5803, 5804, 5805, 5806, 5820, 5821, 5822, 5823, 5824, 5825, 5826, 5830, 5831, 5832, 5833, 5834, 5835, 5836, 5891, 5892, 5893, 5894, 5895, and 5896; Deleted USSGL accounts 5809; Revised USSGL account 5801; Revised Add. Info. from "3" to "2" for the title line	T/L S2 09-01	2009	RSCNP
Footnotes					
VI	Ftnt 2	Deleted	T/L S2 09-01	2009	RSCNP
VI	Ftnt 3	Revised to 2	T/L S2 09-01	2009	RSCNP
VI	Ftnt 4	Revised to 3	T/L S2 09-01	2009	RSCNP
VI	Ftnt 5	Deleted	T/L S2 09-01	2009	RSCNP
VI	Ftnt 6	Deleted	T/L S2 09-01	2009	RSCNP
VI	Ftnt 7	Deleted	T/L S2 09-01	2009	RSCNP
VI	Ftnt 8	Deleted	T/L S2 09-01	2009	RSCNP
VI	Ftnt 9	Deleted	T/L S2 09-01	2009	RSCNP
VI	Ftnt 10	Deleted	T/L S2 09-01	2009	RSCNP
VI	Ftnt 11	Deleted	T/L S2 09-01	2009	RSCNP
VI	Ftnt 12	Revised to 4	T/L S2 09-01	2009	RSCNP
VI	Ftnt 13	Deleted	T/L S2 09-01	2009	RSCNP
VI	Ftnt 14	Revised to 5	T/L S2 09-01	2009	RSCNP
VI	Ftnt 15	Revised to 6	T/L S2 09-01	2009	RSCNP
VI	Ftnt 16	Revised to 7	T/L S2 09-01	2009	RSCNP
T/L S2 08-03					
I USSGL Chart of Accounts:					
I	None		T/L S2 08-03	2009	CoA
II USSGL Accounts and Definitions:					
II	None		T/L S2 08-03	2009	Def
III USSGL Account Transactions:					
III	TC C408	Revised comment	T/L S2 08-03	2009	TC
III	TC H100	Deleted dr USSGL accounts 1611, 1621, 1631, and 1639	T/L S2 08-03	2009	TC
III	TC H200	Added cr USSGL account 1990; Deleted cr USSGL account 2990	T/L S2 08-03	2009	TC
III	TC H300	Added cr USSGL accounts 7300, 7400, and 7401; Deleted dr USSGL accounts 7300, 7400, and 7401; Revised description	T/L S2 08-03	2009	TC
III	TC H301	Added dr USSGL accounts 7300, 7400, and 7401; Revised description	T/L S2 08-03	2009	TC

**U.S. Government Standard General Ledger
Summary of Changes
(Consolidated)**

Section	Item Changed	Change	TFM Effective	Reporting FY	Financial Statement or Report
IV	USSGL Account Attribute Tables:				
	FACTS I USSGL Account Attribute Table:				
	Account				
IV	Acc 2191	Revised domain value "N" (shaded) for Fed/NonFed attribute	T/L S2 08-03	2009	FACTSI Tbl
	FACTS II USSGL Account Attribute Table:				
IV	None		T/L S2 08-03	2009	FACTSII Tbl
V	USSGL Crosswalks to Standard External Reports:				
	SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources:				
V	None		T/L S2 08-03	2009	133
	FMS 2108: Yearend Closing Statement:				
V	None		T/L S2 08-03	2009	2108
	Balance Sheet				
	Line				
V	Ln 20	Revised Calc	T/L S2 08-03	2009	BalSht
V	Ln 28	Revised Calc	T/L S2 08-03	2009	BalSht
V	Ln 34	Revised Calc	T/L S2 08-03	2009	BalSht
	Statement of Net Cost:				
V	None		T/L S2 08-03	2009	NetCost
	Statement of Changes in Net Position:				
	Line				
V	Ln 13	Deleted "T" domain value for exchange/nonexchange attribute for USSGL accounts 5993 and 5994	T/L S2 08-03	2009	NetPos
	Ln 13	Added "A" domain value for custodial/noncustodial attribute for USSGL accounts 5993 and 5994	T/L S2 08-03	2009	NetPos
	Statement of Custodial Activity:				
V	None		T/L S2 08-03	2009	Cust
T/L S2 08-02					
I	USSGL Chart of Accounts:				
	USSGL Account				
I	Acc 2140	Revised title	T/L S2 08-02	2009	CoA
I	Acc 2141	Added	T/L S2 08-02	2009	CoA
I	Acc 2179	Deleted	T/L S2 08-02	2009	CoA
I	Acc 2191	Added	T/L S2 08-02	2009	CoA
I	Acc 2400	Revised title	T/L S2 08-02	2009	CoA
I	Acc 2950	Deleted	T/L S2 08-02	2009	CoA
I	Acc 3400	Added	T/L S2 08-02	2009	CoA
I	Acc 3410	Added	T/L S2 08-02	2009	CoA
I	Acc 3420	Added	T/L S2 08-02	2009	CoA
I	Acc 4208	Added	T/L S2 08-02	2009	CoA
I	Acc 4281	Deleted	T/L S2 08-02	2009	CoA
I	Acc 5313	Added	T/L S2 08-02	2009	CoA
I	Acc 5791	Revised title	T/L S2 08-02	2009	CoA

**U.S. Government Standard General Ledger
Summary of Changes
(Consolidated)**

Section	Item Changed	Change	TFM Effective	Reporting FY	Financial Statement or Report
I	Acc 5799	Deleted	T/L S2 08-02	2009	CoA
I	Acc 5800	Revised title	T/L S2 08-02	2009	CoA
I	Acc 5801	Revised title	T/L S2 08-02	2009	CoA
I	Acc 5802	Added	T/L S2 08-02	2009	CoA
I	Acc 5803	Added	T/L S2 08-02	2009	CoA
I	Acc 5804	Added	T/L S2 08-02	2009	CoA
I	Acc 5805	Added	T/L S2 08-02	2009	CoA
I	Acc 5806	Added	T/L S2 08-02	2009	CoA
I	Acc 5809	Deleted	T/L S2 08-02	2009	CoA
I	Acc 5820	Added	T/L S2 08-02	2009	CoA
I	Acc 5821	Added	T/L S2 08-02	2009	CoA
I	Acc 5822	Added	T/L S2 08-02	2009	CoA
I	Acc 5823	Added	T/L S2 08-02	2009	CoA
I	Acc 5824	Added	T/L S2 08-02	2009	CoA
I	Acc 5825	Added	T/L S2 08-02	2009	CoA
I	Acc 5826	Added	T/L S2 08-02	2009	CoA
I	Acc 5830	Added	T/L S2 08-02	2009	CoA
I	Acc 5831	Added	T/L S2 08-02	2009	CoA
I	Acc 5832	Added	T/L S2 08-02	2009	CoA
I	Acc 5833	Added	T/L S2 08-02	2009	CoA
I	Acc 5834	Added	T/L S2 08-02	2009	CoA
I	Acc 5835	Added	T/L S2 08-02	2009	CoA
I	Acc 5836	Added	T/L S2 08-02	2009	CoA
I	Acc 5890	Revised title	T/L S2 08-02	2009	CoA
I	Acc 5891	Added	T/L S2 08-02	2009	CoA
I	Acc 5892	Added	T/L S2 08-02	2009	CoA
I	Acc 5893	Added	T/L S2 08-02	2009	CoA
I	Acc 5894	Added	T/L S2 08-02	2009	CoA
I	Acc 5895	Added	T/L S2 08-02	2009	CoA
I	Acc 5896	Added	T/L S2 08-02	2009	CoA
I	Acc 6340	Added	T/L S2 08-02	2009	CoA
II					
<i>USSGL Accounts and Definitions:</i>					
<u>USSGL Account</u>					
II	Acc 2140	Revised title and definition	T/L S2 08-02	2009	Def
II	Acc 2141	Added	T/L S2 08-02	2009	Def
II	Acc 2179	Deleted	T/L S2 08-02	2009	Def
II	Acc 2191	Added	T/L S2 08-02	2009	Def
II	Acc 2400	Revised title and definition	T/L S2 08-02	2009	Def
II	Acc 2950	Deleted	T/L S2 08-02	2009	Def
II	Acc 3400	Added	T/L S2 08-02	2009	Def

**U.S. Government Standard General Ledger
Summary of Changes
(Consolidated)**

Section	Item Changed	Change	TFM Effective	Reporting FY	Financial Statement or Report
II	Acc 3410	Added	T/L S2 08-02	2009	Def
II	Acc 3420	Added	T/L S2 08-02	2009	Def
II	Acc 4208	Added	T/L S2 08-02	2009	Def
II	Acc 4221	Revised definition	T/L S2 08-02	2009	Def
II	Acc 4281	Deleted	T/L S2 08-02	2009	Def
II	Acc 5313	Added	T/L S2 08-02	2009	Def
II	Acc 5791	Revised title and definition	T/L S2 08-02	2009	Def
II	Acc 5799	Deleted	T/L S2 08-02	2009	Def
II	Acc 5800	Revised title and definition	T/L S2 08-02	2009	Def
II	Acc 5801	Revised all	T/L S2 08-02	2009	Def
II	Acc 5802	Added	T/L S2 08-02	2009	Def
II	Acc 5803	Added	T/L S2 08-02	2009	Def
II	Acc 5804	Added	T/L S2 08-02	2009	Def
II	Acc 5805	Added	T/L S2 08-02	2009	Def
II	Acc 5806	Added	T/L S2 08-02	2009	Def
II	Acc 5809	Deleted	T/L S2 08-02	2009	Def
II	Acc 5820	Added	T/L S2 08-02	2009	Def
II	Acc 5821	Added	T/L S2 08-02	2009	Def
II	Acc 5822	Added	T/L S2 08-02	2009	Def
II	Acc 5823	Added	T/L S2 08-02	2009	Def
II	Acc 5824	Added	T/L S2 08-02	2009	Def
II	Acc 5825	Added	T/L S2 08-02	2009	Def
II	Acc 5826	Added	T/L S2 08-02	2009	Def
II	Acc 5830	Added	T/L S2 08-02	2009	Def
II	Acc 5831	Added	T/L S2 08-02	2009	Def
II	Acc 5832	Added	T/L S2 08-02	2009	Def
II	Acc 5833	Added	T/L S2 08-02	2009	Def
II	Acc 5834	Added	T/L S2 08-02	2009	Def
II	Acc 5835	Added	T/L S2 08-02	2009	Def
II	Acc 5836	Added	T/L S2 08-02	2009	Def
II	Acc 5890	Revised title and definition	T/L S2 08-02	2009	Def
II	Acc 5891	Added	T/L S2 08-02	2009	Def
II	Acc 5892	Added	T/L S2 08-02	2009	Def
II	Acc 5893	Added	T/L S2 08-02	2009	Def
II	Acc 5894	Added	T/L S2 08-02	2009	Def
II	Acc 5895	Added	T/L S2 08-02	2009	Def
II	Acc 5896	Added	T/L S2 08-02	2009	Def
II	Acc 5900	Revised definition	T/L S2 08-02	2009	Def
II	Acc 6330	Revised definition	T/L S2 08-02	2009	Def
II	Acc 6340	Added	T/L S2 08-02	2009	Def

**U.S. Government Standard General Ledger
Summary of Changes
(Consolidated)**

Section	Item Changed	Change	TFM Effective	Reporting FY	Financial Statement or Report
III	<u>USSGL Account Transactions:</u>				
	<u>Account Transaction Categories</u>				
III	TC Cat H	Added	T/L S2 08-02	2009	TC
	<u>Transaction Code</u>				
III	TC A122	Revised comment	T/L S2 08-02	2009	TC
III	TC A123	Revised comment	T/L S2 08-02	2009	TC
III	TC A150	Deleted	T/L S2 08-02	2009	TC
III	TC A188	Added cr USSGL accounts 5801, 5802, 5803, 5804, 5805, and 5806	T/L S2 08-02	2009	TC
III	TC B105	Deleted cr USSGL account 2179; Revised comment	T/L S2 08-02	2009	TC
III	TC B107	Revised description	T/L S2 08-02	2009	TC
III	TC B110	Deleted dr USSGL account 2990; Revised description	T/L S2 08-02	2009	TC
III	TC B112	Added dr USSGL account 2141	T/L S2 08-02	2009	TC
III	TC B118	Added dr USSGL accounts 5891, 5892, 5893, 5894, 5895, and 5896	T/L S2 08-02	2009	TC
III	TC B120	Revised description	T/L S2 08-02	2009	TC
III	TC B121	Revised description	T/L S2 08-02	2009	TC
III	TC B402	Added cr USSGL account 2191	T/L S2 08-02	2009	TC
III	TC B408	Added dr USSGL accounts 2210, 2211, 2213, 2215; Deleted dr USSGL account 2990	T/L S2 08-02	2009	TC
III	TC B416	Added dr USSGL accounts 4450, 4510, 4610, 4620, 4700, 4720, 5891, 5892, 5893, 5894, 5895, and 5896; Added cr 4901	T/L S2 08-02	2009	TC
III	TC B418	Added cr USSGL account 2141	T/L S2 08-02	2009	TC
III	TC B420	Added cr USSGL account 2191; Deleted cr USSGL account 2190	T/L S2 08-02	2009	TC
III	TC B438	Revised comment	T/L S2 08-02	2009	TC
III	TC C108	Revised description	T/L S2 08-02	2009	TC
III	TC C126	Deleted	T/L S2 08-02	2009	TC
III	TC C141	Added cr USSGL accounts 5801, 5802, 5803, 5804, 5805, and 5806	T/L S2 08-02	2009	TC
III	TC C158	Revised comment	T/L S2 08-02	2009	TC
III	TC C170	Revised description	T/L S2 08-02	2009	TC
III	TC C402	Added cr USSGL accounts 5820, 5821, 5822, 5823, 5824, 5825, and 5826; Deleted cr USSGL account 5801	T/L S2 08-02	2009	TC
III	TC C410	Deleted	T/L S2 08-02	2009	TC
III	TC C422	Added cr USSGL accounts 5820, 5821, 5822, 5823, 5824, 5825, and 5826; Deleted cr USSGL account 5800	T/L S2 08-02	2009	TC
III	TC D102	Added dr USSGL account 2191	T/L S2 08-02	2009	TC
III	TC D106	Added cr USSGL account 2191	T/L S2 08-02	2009	TC
III	TC D107	Revised comment; Added dr USSGL account 4620; Added cr USSGL account 2191	T/L S2 08-02	2009	TC
III	TC D110	Added dr USSGL account 2191	T/L S2 08-02	2009	TC
III	TC D134	Revised comment; Added cr USSGL accounts 2191 and 4620	T/L S2 08-02	2009	TC
III	TC D145	Added cr USSGL account 4208; Deleted cr USSGL account 4201; Revised comment	T/L S2 08-02	2009	TC
III	TC D147	Revised description; Added dr USSGL account 1399	T/L S2 08-02	2009	TC
III	TC D308	Added dr USSGL accounts 2141 and 2191; Deleted dr USSGL account 2950 and cr USSGL account 2179	T/L S2 08-02	2009	TC
III	TC D312	Added cr USSGL accounts 2141 and 2191; Deleted dr USSGL account 2179 and cr USSGL account 2950	T/L S2 08-02	2009	TC
III	TC D402	Revised description, comment, and reference.	T/L S2 08-02	2009	TC

**U.S. Government Standard General Ledger
Summary of Changes
(Consolidated)**

Section	Item Changed	Change	TFM Effective	Reporting FY	Financial Statement or Report
III	TC D424	Added dr USSGL accounts 5830, 5831, 5832, 5833, 5834, 5835, and 5836; Deleted dr USSGL account 5809	T/L S2 08-02	2009	TC
III	TC D506	Revised description	T/L S2 08-02	2009	TC
III	TC D586	Added dr USSGL accounts 5820, 5821, 5822, 5823, 5824, 5825, and 5826; Added cr USSGL accounts 5801, 5802, 5803, 5804, 5805, and 5806; Deleted dr USSGL account 5801	T/L S2 08-02	2009	TC
III	TC E102	Added cr USSGL account 2191	T/L S2 08-02	2009	TC
III	TC E118	Deleted cr USSGL account 5310; Added cr USSGL account 5313	T/L S2 08-02	2009	TC
III	TC E122	Deleted dr USSGL account 6330; Added dr USSGL account 6340	T/L S2 08-02	2009	TC
III	TC E514	Deleted dr USSGL account 2950	T/L S2 08-02	2009	TC
III	TC E610	Deleted cr USSGL account 2950	T/L S2 08-02	2009	TC
III	TC F302	Added dr USSGL account 4208	T/L S2 08-02	2009	TC
III	TC F336	Added dr USSGL accounts 5313, 5801, 5802, 5803, 5804, 5805, 5806, 5820, 5821, 5822, 5823, 5824, 5825, 5826; Added cr USSGL accounts 5830, 5831, 5832, 5833, 5834, 5835, 5836, 5891, 5892, 5893, 5894, 5895, 5896, and 6340; Deleted cr USSGL accounts 5799 and 5809	T/L S2 08-02	2009	TC
III	TC F390	Added cr USSGL account 4208; Deleted cr USSGL account 4201	T/L S2 08-02	2009	TC
III	TC H100	Added	T/L S2 08-02	2009	TC
III	TC H200	Added	T/L S2 08-02	2009	TC
III	TC H300	Added	T/L S2 08-02	2009	TC
III	TC H301	Added	T/L S2 08-02	2009	TC
III	TC H310	Added	T/L S2 08-02	2009	TC
III	TC H312	Added	T/L S2 08-02	2009	TC
IV					
<i>USSGL Account Attribute Tables:</i>					
FACTS I USSGL Account Attribute Table:					
<i>USSGL Account</i>					
IV	Acc 2141	Added	T/L S2 08-02	2009	FACTSII Tbl
IV	Acc 2179	Deleted	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 2191	Added	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 2950	Deleted	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 3400	Added	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 3410	Added	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 3420	Added	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 5313	Added	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 5799	Deleted	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 5801	Revised	T/L S2 08-02	2009	FACTSII Tbl
IV	Acc 5802	Added	T/L S2 08-02	2009	FACTSII Tbl
IV	Acc 5803	Added	T/L S2 08-02	2009	FACTSII Tbl
IV	Acc 5804	Added	T/L S2 08-02	2009	FACTSII Tbl
IV	Acc 5805	Added	T/L S2 08-02	2009	FACTSII Tbl
IV	Acc 5806	Added	T/L S2 08-02	2009	FACTSII Tbl
IV	Acc 5809	Deleted	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 5820	Added	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 5821	Added	T/L S2 08-02	2009	FACTSI Tbl

**U.S. Government Standard General Ledger
Summary of Changes
(Consolidated)**

Section	Item Changed	Change	TFM Effective	Reporting FY	Financial Statement or Report
IV	Acc 5822	Added	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 5823	Added	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 5824	Added	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 5825	Added	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 5826	Added	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 5830	Added	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 5831	Added	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 5832	Added	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 5833	Added	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 5834	Added	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 5835	Added	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 5836	Added	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 5891	Added	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 5892	Added	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 5893	Added	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 5894	Added	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 5895	Added	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 5896	Added	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 6340	Added	T/L S2 08-02	2009	FACTSI Tbl
	Footnotes				
IV	Ftnt 5	Added	T/L S2 08-02	2009	FACTSI Fnt
IV	Ftnt 6	Revised from footnote 5	T/L S2 08-02	2009	FACTSI Fnt
	FACTS II USSGL Account Attribute Table:				
	USSGL Account				
IV	Acc 4281B	Deleted	T/L S2 08-02	2009	FACTSII Tbl
IV	Acc 4281E	Deleted	T/L S2 08-02	2009	FACTSII Tbl
V	USSGL Crosswalks to Standard External Reports:				
	SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources:				
	Line				
V	Ln 1A	Deleted USSGL account 4281B	T/L S2 08-02	2009	133
V	Ln 1B	Deleted USSGL account 4281E	T/L S2 08-02	2009	133
V	Ln 3D1b	Deleted USSGL account 4281B&E	T/L S2 08-02	2009	133
V	Ln 12B1	Deleted USSGL account 4281B	T/L S2 08-02	2009	133
V	Ln 12B2	Deleted USSGL account 4281E	T/L S2 08-02	2009	133
V	Ln 17	Deleted USSGL account 4281B&E	T/L S2 08-02	2009	133
V	Ln 18B	Deleted USSGL account 4281E	T/L S2 08-02	2009	133
V	Ln 19C	Deleted USSGL account 5809; Added USSGL accounts 1620, 5802, 5803, 5804, 5805, 5806, 5820, 5821, 5822, 5823, 5824, 5825, 5826, 5830, 5831, 5832, 5833, 5834, 5835, 5836, 5891, 5892, 5893, 5894, 5895, 5896, and 7111; Revised USSGL account 5801	T/L S2 08-02	2009	133
	Footnote				
V	Ftnt 27	Added	T/L S2 08-02	2009	133
	FMS 2108: Yearend Closing Statement:				
V	Col 7	Deleted USSGL account 4281	T/L S2 08-02	2009	2108
	Balance Sheet				
	Line				
V	Ln 17	Deleted USSGL account 2179	T/L S2 08-02	2009	BalSht
V	Ln 18	Added USSGL account 2141; Deleted USSGL account 2140	T/L S2 08-02	2009	BalSht
V	Ln 19	Deleted USSGL account 2950	T/L S2 08-02	2009	BalSht

**U.S. Government Standard General Ledger
Summary of Changes
(Consolidated)**

Section	Item Changed	Change	TFM Effective	Reporting FY	Financial Statement or Report
V	Ln 23	Added USSGL account 2141; Deleted USSGL account 2140	T/L S2 08-02	2009	BalSht
V	Ln 24	Added USSGL account 2191; Deleted USSGL account 2190	T/L S2 08-02	2009	BalSht
V	Ln 32	Added USSGL account 5313, 5802, 5803, 5804, 5805, 5806, 5820, 5821, 5822, 5823, 5824, 5825, 5826, 5830, 5831, 5832, 5833, 5834, 5835, 5836, 5891, 5892, 5893, 5894, 5895, 5896, 6340; Deleted USSGL accounts 5799 and 5809; Revised USSGL account 5801	T/L S2 08-02	2009	BalSht
V	Ln 33	Added USSGL account 5313, 5802, 5803, 5804, 5805, 5806, 5820, 5821, 5822, 5823, 5824, 5825, 5826, 5830, 5831, 5832, 5833, 5834, 5835, 5836, 5891, 5892, 5893, 5894, 5895, 5896, and 6340; Deleted USSGL accounts 5799 and 5809; Revised USSGL account 5801	T/L S2 08-02	2009	BalSht
Footnotes					
V	Fnt 9	Deleted	T/L S2 08-02	2009	BalSht
V	Fnt 10	Revised to 9	T/L S2 08-02	2009	BalSht
V	Fnt 11	Revised to 10	T/L S2 08-02	2009	BalSht
V	Fnt 12	Deleted	T/L S2 08-02	2009	BalSht
V	Fnt 13	Revised to 11	T/L S2 08-02	2009	BalSht
Statement of Net Cost					
Line					
V	Ln 1	Added USSGL account 6340	T/L S2 08-02	2009	NetCost
V	Ln 2	Added USSGL account 5313	T/L S2 08-02	2009	NetCost
V	Ln 5	Added USSGL account 5313	T/L S2 08-02	2009	NetCost
Statement of Changes in Net Position:					
Line					
V	Ln 6	Added USSGL accounts 5802, 5803, 5804, 5805, 5806, 5820, 5821, 5822, 5823, 5824, 5825, 5826, 5830, 5831, 5832, 5833, 5834, 5835, 5836, 5891, 5892, 5893, 5894, 5895, 5896; Deleted USSGL account 5809; Revised USSGL account 5801	T/L S2 08-02	2009	NetPos
V	Ln 13	Deleted USSGL account 5799	T/L S2 08-02	2009	NetPos
Statement of Custodial Activity:					
Line					
V	Ln 1	Added USSGL account 5801; Deleted USSGL account 5800	T/L S2 08-02	2009	Cust
V	Ln 2	Added USSGL account 5802; Deleted USSGL account 5800	T/L S2 08-02	2009	Cust
V	Ln 3	Added USSGL account 5804; Deleted USSGL account 5800	T/L S2 08-02	2009	Cust
V	Ln 4	Added USSGL account 5805; Deleted USSGL account 5800	T/L S2 08-02	2009	Cust
V	Ln 5	Added USSGL account 5803; Deleted USSGL account 5800	T/L S2 08-02	2009	Cust
V	Ln 6	Added USSGL account 5806; Deleted USSGL account 5800	T/L S2 08-02	2009	Cust
V	Ln 9	Added USSGL accounts 5820, 5821, 5822, 5823, 5824, 5825, 5826, 5830, 5831, 5832, 5833, 5834, 5835, and 5836; Deleted USSGL accounts 5801 and 5809	T/L S2 08-02	2009	Cust
V	Ln 11	Added USSGL accounts 5891, 5892, 5893, 5894, 5895, and 5896	T/L S2 08-02	2009	Cust
V	Ln 13	Added USSGL accounts 5891, 5892, 5893, 5894, 5895, and 5896	T/L S2 07-01	2009	Cust