

**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 11-02					
I USSGL Chart of Accounts:					
I	None		T/L S2 11-02	2012	CoA
II USSGL Accounts and Definitions:					
USSGL Account					
II	Acc 4871	Revised definition	T/L S2 11-02	2012	Def
II	Acc 4872	Revised definition	T/L S2 11-02	2012	Def
II	Acc 4881	Revised definition	T/L S2 11-02	2012	Def
II	Acc 4882	Revised definition	T/L S2 11-02	2012	Def
III USSGL Account Transactions:					
Transaction Code					
III	TC A156	Added cr USSGL account 2511; Revised description and reference	T/L S2 11-02	2012	TC
III	TC B113	Revised description and comment	T/L S2 11-02	2012	TC
III	TC B121	Added reference; Added dr USSGL account 2511; Revised description and comment	T/L S2 11-02	2012	TC
III	TC B131	Revised description and comment	T/L S2 11-02	2012	TC
III	TC B135	Added	T/L S2 11-02	2012	TC
III	TC B137	Added	T/L S2 11-02	2012	TC
III	TC B440	Revised description and comment	T/L S2 11-02	2012	TC
III	TC C146	Deleted	T/L S2 11-02	2012	TC
III	TC C148	Deleted	T/L S2 11-02	2012	TC
III	TC F336	Added dr USSGL account 5325	T/L S2 11-02	2012	TC
III	TC H301	Added dr USSGL account 5900	T/L S2 11-02	2012	TC
IV USSGL Account Attributes:					
USSGL Proprietary Account Attribute Definition Report:					
IV	None		T/L S2 11-02	2012	Prop ADR
USSGL Proprietary Account Attribute Table:					
IV	None		T/L S2 11-02	2012	Prop Tbl
FACTS II - Attribute Definition Report:					
IV	None		T/L S2 11-02	2012	FACTSII ADR
FACTS II USSGL Account Attribute Table:					
IV	None		T/L S2 11-02	2012	FACTSII Tbl
V USSGL Crosswalks to Standard External Reports:					
SF 133: Report on Budget Execution and Budgetary Resources, and Budget Program and Financing (P&F) Schedule:					
Report Title					
V	Tl P&F Line	Revised title to include "Schedule P"	T/L S2 11-02	2012	P&F
V	Ln 1012 new	Added	T/L S2 11-02	2012	133/P&F
V	Ln 1012 old	Deleted	T/L S2 11-02	2012	133/P&F
V	Ln 1013 new	Added USSGL account 4153	T/L S2 11-02	2012	133/P&F
V	Ln 1013 old	Deleted	T/L S2 11-02	2012	133/P&F
V	Ln 1020	Revised Prior-Year Adjustment attribute domain value from "B" to "B/P" for USSGL accounts 4111, 4112, 4114, 4115, 4117, 4118, 4119, 4122, 4125, 4128, 4129, 4130, 4140, 4146, 4147, 4150, 4151, 4152, 4167, 4170, 4173, 4175, 4176, 4190, 4191, 4192, 4193, 4212, 4222, 4252, 4253, 4255, 4260, 4261, 4262, 4263, 4264, 4265, 4266, 4267, 4271, 4273, 4275, 4276, 4277, 4290, 4387, 4388, 4390, 4391, 4392, 4393, 4802, 4872, 4882, 4902, 4908, 4972, and 4982	T/L S2 11-02	2012	133/P&F
V	Ln 1026 new	Added	T/L S2 11-02	2012	133/P&F
V	Ln 1026 old	Deleted	T/L S2 11-02	2012	133/P&F
V	Ln 1029	Added USSGL account 4350 with SF133 TAFS Status/P&F TAFS Status attribute domain value "U"	T/L S2 11-02	2012	133/P&F
V	Ln 1030	Deleted	T/L S2 11-02	2012	133/P&F
V	Ln 1101 new	Added; Revised Fund Type attribute domain value from "1/7" to "1/2/7" for USSGL account 4128	T/L S2 11-02	2012	133/P&F
V	Ln 1101 old	Deleted	T/L S2 11-02	2012	133/P&F
V	Ln 1102	Deleted	T/L S2 11-02	2012	133/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 1103 new	Added	T/L S2 11-02	2012	133/P&F
V	Ln 1103 old	Deleted	T/L S2 11-02	2012	133/P&F
V	Ln 1104	Deleted	T/L S2 11-02	2012	133/P&F
V	Ln 1171 new	Added	T/L S2 11-02	2012	133/P&F
V	Ln 1171 old	Deleted	T/L S2 11-02	2012	133/P&F
V	Ln 1172	Deleted	T/L S2 11-02	2012	133/P&F
V	Ln 1200	Added USSGL accounts 4119 and 4391 with SF 133 TAFS Status attribute domain value "E"	T/L S2 11-02	2012	133
V	Ln 1201 new	Added; Revised Fund Type attribute domain value from "7" to "2/7" for USSGL account 4129	T/L S2 11-02	2012	133/P&F
V	Ln 1201 old	Deleted	T/L S2 11-02	2012	133/P&F
V	Ln 1202	Deleted	T/L S2 11-02	2012	133/P&F
V	Ln 1230	Added	T/L S2 11-02	2012	133/P&F
V	Ln 1231	Deleted	T/L S2 11-02	2012	133/P&F
V	Ln 1232 new	Added	T/L S2 11-02	2012	133/P&F
V	Ln 1232 old	Deleted	T/L S2 11-02	2012	133/P&F
V	Ln 1233	Deleted	T/L S2 11-02	2012	133/P&F
V	Ln 1234	Deleted	T/L S2 11-02	2012	133/P&F
V	Ln 1235	Revised Applicability to P&F value from "N" to "Y" for USSGL account 4395	T/L S2 11-02	2012	P&F
V	Ln 1271	Revised line title; Revised Fund Type attribute domain value from "7" to "2/7" for USSGL accounts 4114 and 4384	T/L S2 11-02	2012	133/P&F
V	Ln 1520 new	Added	T/L S2 11-02	2012	133/P&F
V	Ln 1520 old	Deleted	T/L S2 11-02	2012	133/P&F
V	Ln 1521	Deleted	T/L S2 11-02	2012	133/P&F
V	Ln 1522	Revised Applicability to P&F value from "N" to "Y" for USSGL account 4395	T/L S2 11-02	2012	P&F
V	Ln 1620 new	Added	T/L S2 11-02	2012	133/P&F
V	Ln 1620 old	Deleted	T/L S2 11-02	2012	133/P&F
V	Ln 1621	Deleted	T/L S2 11-02	2012	133/P&F
V	Ln 1622	Revised Applicability to P&F value from "N" to "Y" for USSGL account 4395	T/L S2 11-02	2012	P&F
V	Ln 1723 new	Added	T/L S2 11-02	2012	133/P&F
V	Ln 1723 old	Deleted	T/L S2 11-02	2012	133/P&F
V	Ln 1724	Deleted	T/L S2 11-02	2012	133/P&F
V	Ln 1725	Revised Applicability to P&F value from "N" to "Y" for USSGL account 4395	T/L S2 11-02	2012	P&F
V	Ln 1822	Deleted	T/L S2 11-02	2012	133/P&F
V	Ln 1823 new	Added	T/L S2 11-02	2012	133/P&F
V	Ln 1823 old	Deleted	T/L S2 11-02	2012	133/P&F
V	Ln 1824	Revised Applicability to P&F value from "N" to "Y" for USSGL account 4395	T/L S2 11-02	2012	P&F
V	Ln 2001	Deleted P&F Status attribute domain value "U" for all USSGL accounts	T/L S2 11-02	2012	P&F
V	Ln 2002	Deleted P&F Status attribute domain value "U" for all USSGL accounts	T/L S2 11-02	2012	P&F
V	Ln 2003	Deleted P&F Status attribute domain value "U" for all USSGL accounts	T/L S2 11-02	2012	P&F
V	Ln 2101	Deleted P&F Status attribute domain value "U" for all USSGL accounts	T/L S2 11-02	2012	P&F
V	Ln 2102	Deleted P&F Status attribute domain value "U" for all USSGL accounts	T/L S2 11-02	2012	P&F
V	Ln 2103	Deleted P&F Status attribute domain value "U" for all USSGL accounts	T/L S2 11-02	2012	P&F
V	Ln 2490	Added	T/L S2 11-02	2012	133
FMS 2108: Yearend Closing Statement:					
V	None		T/L S2 11-02	2012	2108
Balance Sheet:					
<u>Line</u>					
V	Ln unnumbered	Revised "Assets" line title (added "Note 2")	T/L S2 11-02	2012	BalSht
V	Ln 23	Revised line title	T/L S2 11-02	2012	BalSht
V	Ln 27	Revised line title	T/L S2 11-02	2012	BalSht
<u>Footnotes</u>					
V	None		T/L S2 11-02	2012	BalSht
Statement of Net Cost:					
V	None		T/L S2 11-02	2012	NetCost
Statement of Changes in Net Position:					
V	None		T/L S2 11-02	2012	NetPos
Statement of Budgetary Resources:					
<u>Line</u>					
V	Ln 1043	Added domain value "7" for Additional Information and domain value "E" for TAFS Status for USSGL account 4350	T/L S2 11-02	2012	SBR
V	Ln 1290	Revised the SF133 Line numbers associated with USSGL accounts 4114, 4119, 4121, 4123, 4124, 4126, 4127, 4128, 4129, 4138, 4382, 4383, 4384, 4387, 4388, 4390, 4392, 4393, 4394 and 4397	T/L S2 11-02	2012	SBR

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

Section	Item Changed	Change	TFM Effective	Reporting FY	Financial Statement or Report
V	Ln 1290	Added Debit and Credit indicator domain values to USSGL account 4119; Added domain value "ET/L S2 11-02 to TAFS Status for USSGL account 4119; Added footnote "8" to USSGL account 4119		2012	SBR
V	Ln 1290	Added footnote "7" to USSGL account 4129 and 4138	T/L S2 11-02	2012	SBR
V	Ln 1290	Added domain values to Debit and Credit indicator for USSGL account 4160; Added domain value "U" to TAFS Status for USSGL account 4160	T/L S2 11-02	2012	SBR
V	Ln 1290	Added domain value "P" to Authority Type for USSGL account 4171, 4172 and 4173	T/L S2 11-02	2012	SBR
V	Ln 1290	Added domain value "E" to TAFS Status and footnote "8" to Additional Information for USSGL account 4391	T/L S2 11-02	2012	SBR
V	Ln 1490	Delete USSGL account 4146	T/L S2 11-02	2012	SBR
V	Ln 1490	Added domain values to Debit and Credit indicator and TAFS Status for USSGL account 4392	T/L S2 11-02	2012	SBR
V	Ln 1890	Added domain value "S" for attribute Authority Type to USSGL account 4171, 4172 and 4173	T/L S2 11-02	2012	SBR
V	Ln 1890	Revised the SF133 Line numbers associated with USSGL accounts 4382 and 4383	T/L S2 11-02	2012	SBR
V	Ln 1890	Added domain values to Debit and Credit indicator and TAFS Status for USSGL account 4383	T/L S2 11-02	2012	SBR
V	Ln 2190	Revised Apportionment Category attribute domain value from "C" to "E" for USSGL accounts 4801, 4802, 4881, 4882, 4901, 4902, 4908, 4981 and 4982	T/L S2 11-02	2012	SBR
V	Ln 4177	Added domain values to Debit and Credit indicator and TAFS Status domain values for USSGL account 4261	T/L S2 11-02	2012	SBR
V	Ln 4178	Revised Debit/Credit and Begin/End domain values for USSGL accounts 4221, 4225, 4251, 4283, 4285, 4286 and 4287	T/L S2 11-02	2012	SBR
V	Ln 4179	Revised Debit/Credit and Begin/End domain values for USSGL accounts 4047 and 4160	T/L S2 11-02	2012	SBR
V	Footnote				
V	Fnt 7	Added	T/L S2 11-02	2012	SBR
V	Fnt 8	Added	T/L S2 11-02	2012	SBR
V	Statement of Custodial Activity:				
V	None		T/L S2 11-02	2012	Cust
I	USSGL Chart of Accounts:				
I	None		T/L S2 11-02	2011	CoA
II	USSGL Accounts and Definitions:				
II	None		T/L S2 11-02	2011	Def
III	USSGL Account Transactions:				
III	Transaction Code				
III	TC C146	Deleted	T/L S2 11-02	2011	TC
III	TC C148	Deleted	T/L S2 11-02	2011	TC
III	TC F336	Added dr USSGL account 5325	T/L S2 11-02	2011	TC
III	TC H301	Added dr USSGL account 5900	T/L S2 11-02	2011	TC
IV	USSGL Account Attributes:				
IV	USSGL Proprietary Account Attribute Definition Report:				
IV	None		T/L S2 11-02	2011	Prop ADR
IV	USSGL Proprietary Account Attribute Table:				
IV	None		T/L S2 11-02	2011	Prop Tbl
IV	FACTS II - Attribute Definition Report:				
IV	None		T/L S2 11-02	2011	FACTSII ADR
IV	FACTS II USSGL Account Attribute Table:				
IV	None		T/L S2 11-02	2011	FACTSII Tbl
V	USSGL Crosswalks to Standard External Reports:				
V	SF 133: Report on Budget Execution and Budgetary Resources, and Budget Program and Financing (P&F) Schedule:				

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

Section	Item Changed	Change	TFM Effective	Reporting FY	Financial Statement or Report
	<u>Report Title</u>				
V	TJ P&F	Revised title to include "Schedule P"	T/L S2 11-02	2011	P&F
	<u>Line</u>				
V	Ln 1012 new	Added	T/L S2 11-02	2011	P&F
V	Ln 1012 old	Revised Applicability to P&F value from "Y" to "N" for USSGL accounts 4191 and 4199; Deleted P&F TAFS Status attribute domain value "U" for USSGL accounts 4191 and 4199	T/L S2 11-02	2011	P&F
V	Ln 1013 new	Added	T/L S2 11-02	2011	P&F
V	Ln 1013 old	Revised Applicability to P&F value from "Y" to "N" for USSGL account 4192; Deleted P&F TAFS Status attribute domain value "U" for USSGL account 4192	T/L S2 11-02	2011	P&F
V	Ln 1026 new	Added	T/L S2 11-02	2011	P&F
V	Ln 1026 old	Revised Applicability to P&F value from "Y" to "N" for USSGL account 4320; Deleted P&F TAFS Status attribute domain value "U" for USSGL account 4320	T/L S2 11-02	2011	P&F
V	Ln 1029	Added USSGL account 4350 with SF133 TAFS Status/P&F TAFS Status attribute domain value "U"	T/L S2 11-02	2011	133/P&F
V	Ln 1030	Revised Applicability to P&F value from "Y" to "N" for USSGL account 4295; Deleted P&F TAFS Status attribute domain value "U" for USSGL account 4295	T/L S2 11-02	2011	P&F
V	Ln 1101 new	Added	T/L S2 11-02	2011	P&F
V	Ln 1101 old	Revised Applicability to P&F value from "Y" to "N" for USSGL accounts 4114, 4121, 4123, 4124 T/L S2 11-02 4128, 4129, 4138, 4384, and 4394; Revised Fund Type attribute domain value from "1" to "1/2" for USSGL account 4128; Deleted P&F TAFS Status attribute domain value "U" for USSGL accounts 4114, 4121, 4123, 4124, 4128, 4129, 4138, 4384, and 4394	T/L S2 11-02	2011	P&F
V	Ln 1102	Revised Applicability to P&F value from "Y" to "N" for USSGL accounts 4114, 4121, 4123, 4124 T/L S2 11-02 4126, 4127, 4128, 4129, 4138, 4384, and 4394; Deleted P&F TAFS Status attribute domain value "U" for USSGL accounts 4114, 4121, 4123, 4124, 4126, 4127, 4128, 4129, 4138, 4384, and 4394	T/L S2 11-02	2011	P&F
V	Ln 1103 new	Added	T/L S2 11-02	2011	P&F
V	Ln 1103 old	Revised Applicability to P&F value from "Y" to "N" for USSGL account 4119; Deleted P&F TAFS Status attribute domain value "U" for USSGL account 4119	T/L S2 11-02	2011	P&F
V	Ln 1104	Revised Applicability to P&F value from "Y" to "N" for USSGL account 4119; Deleted P&F TAFS Status attribute domain value "U" for USSGL account 4119	T/L S2 11-02	2011	P&F
V	Ln 1171 new	Added	T/L S2 11-02	2011	P&F
V	Ln 1171 old	Revised Applicability to P&F value from "Y" to "N" for USSGL accounts 4114 and 4384; Deleted P&F TAFS Status attribute domain value "U" for USSGL accounts 4114 and 4384	T/L S2 11-02	2011	P&F
V	Ln 1172	Revised Applicability to P&F value from "Y" to "N" for USSGL accounts 4114 and 4384; Deleted P&F TAFS Status attribute domain value "U" for USSGL accounts 4114 and 4384	T/L S2 11-02	2011	P&F
V	Ln 1200	Added USSGL accounts 4119 and 4391 with SF 133 TAFS Status attribute domain value "E"	T/L S2 11-02	2011	133
V	Ln 1201 new	Added	T/L S2 11-02	2011	P&F
V	Ln 1201 old	Added USSGL account 4129; Revised Applicability to P&F value from "Y" to "N" for USSGL accounts 4114, 4121, 4138, 4384, and 4394; Deleted P&F TAFS Status attribute domain value "U" for USSGL accounts 4114, 4121, 4138, 4384, and 4394	T/L S2 11-02	2011	133/P&F
V	Ln 1202	Revised Applicability to P&F value from "Y" to "N" for USSGL accounts 4114, 4121, 4123, 4124 T/L S2 11-02 4126, 4127, 4128, 4129, 4138, 4384, and 4394; Deleted P&F TAFS Status attribute domain value "U" for USSGL accounts 4114, 4121, 4123, 4124, 4126, 4127, 4128, 4129, 4138, 4384, and 4394	T/L S2 11-02	2011	P&F
V	Ln 1230	Added	T/L S2 11-02	2011	P&F
V	Ln 1231	Revised Applicability to P&F value from "Y" to "N" for USSGL accounts 4392 and 4397; Deleted P&F TAFS Status attribute domain value "U" for USSGL accounts 4392 and 4397	T/L S2 11-02	2011	P&F
V	Ln 1232 new	Added	T/L S2 11-02	2011	P&F
V	Ln 1232 old	Revised Applicability to P&F value from "Y" to "N" for USSGL account 4393; Deleted P&F TAFS Status attribute domain value "U" for USSGL account 4393	T/L S2 11-02	2011	P&F
V	Ln 1233	Revised Applicability to P&F value from "Y" to "N" for USSGL accounts 4382 and 4387; Deleted P&F TAFS Status attribute domain value "U" for USSGL accounts 4382 and 4387	T/L S2 11-02	2011	P&F
V	Ln 1234	Revised Applicability to P&F value from "Y" to "N" for USSGL accounts 4383 and 4388; Deleted P&F TAFS Status attribute domain value "U" for USSGL accounts 4383 and 4388	T/L S2 11-02	2011	P&F
V	Ln 1235	Revised Applicability to P&F value from "N" to "Y" for USSGL account 4395	T/L S2 11-02	2011	P&F
V	Ln 1271 new	Added	T/L S2 11-02	2011	P&F
V	Ln 1271 old	Revised Applicability to P&F value from "Y" to "N" for USSGL accounts 4114 and 4384; Deleted P&F TAFS Status attribute domain value "U" for USSGL accounts 4114 and 4384	T/L S2 11-02	2011	P&F
V	Ln 1520 new	Added	T/L S2 11-02	2011	P&F
V	Ln 1520 old	Revised Applicability to P&F value from "Y" to "N" for USSGL account 4392; Deleted P&F TAFS Status attribute domain value "U" for USSGL account 4392	T/L S2 11-02	2011	P&F
V	Ln 1521	Revised Applicability to P&F value from "Y" to "N" for USSGL account 4393; Deleted P&F TAFS Status attribute domain value "U" for USSGL account 4393	T/L S2 11-02	2011	P&F
V	Ln 1522	Revised Applicability to P&F value from "N" to "Y" for USSGL account 4395	T/L S2 11-02	2011	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 1620 new	Added	T/L S2 11-02	2011	P&F
V	Ln 1620 old	Revised Applicability to P&F value from "Y" to "N" for USSGL account 4392; Deleted P&F TAFS Status attribute domain value "U" for USSGL account 4392	T/L S2 11-02	2011	P&F
V	Ln 1621	Revised Applicability to P&F value from "Y" to "N" for USSGL account 4393; Deleted P&F TAFS Status attribute domain value "U" for USSGL account 4393	T/L S2 11-02	2011	P&F
V	Ln 1622	Revised Applicability to P&F value from "N" to "Y" for USSGL account 4395	T/L S2 11-02	2011	P&F
V	Ln 1723 new	Added	T/L S2 11-02	2011	P&F
V	Ln 1723 old	Revised Applicability to P&F value from "Y" to "N" for USSGL account 4382; Deleted P&F TAFS Status attribute domain value "U" for USSGL account 4382	T/L S2 11-02	2011	P&F
V	Ln 1724	Revised Applicability to P&F value from "Y" to "N" for USSGL account 4383; Deleted P&F TAFS Status attribute domain value "U" for USSGL account 4383	T/L S2 11-02	2011	P&F
V	Ln 1725	Revised Applicability to P&F value from "N" to "Y" for USSGL account 4395	T/L S2 11-02	2011	P&F
V	Ln 1822	Revised Applicability to P&F value from "Y" to "N" for USSGL account 4382; Deleted P&F TAFS Status attribute domain value "U" for USSGL account 4382	T/L S2 11-02	2011	P&F
V	Ln 1823 new	Added	T/L S2 11-02	2011	P&F
V	Ln 1823 old	Revised Applicability to P&F value from "Y" to "N" for USSGL account 4383; Deleted P&F TAFS Status attribute domain value "U" for USSGL account 4383	T/L S2 11-02	2011	P&F
V	Ln 1824	Revised Applicability to P&F value from "N" to "Y" for USSGL account 4395	T/L S2 11-02	2011	P&F
V	Ln 2001	Deleted P&F Status attribute domain value "U" for all USSGL accounts	T/L S2 11-02	2011	P&F
V	Ln 2002	Deleted P&F Status attribute domain value "U" for all USSGL accounts	T/L S2 11-02	2011	P&F
V	Ln 2003	Deleted P&F Status attribute domain value "U" for all USSGL accounts	T/L S2 11-02	2011	P&F
V	Ln 2101	Deleted P&F Status attribute domain value "U" for all USSGL accounts	T/L S2 11-02	2011	P&F
V	Ln 2102	Deleted P&F Status attribute domain value "U" for all USSGL accounts	T/L S2 11-02	2011	P&F
V	Ln 2103	Deleted P&F Status attribute domain value "U" for all USSGL accounts	T/L S2 11-02	2011	P&F
FMS 2108: Yearend Closing Statement:					
V	None		T/L S2 11-02	2011	2108
Balance Sheet:					
<u>Line</u>					
V	Ln unnumbered	Revised "Assets" line title (added "Note 2")	T/L S2 11-02	2011	BalSht
V	Ln 23	Revised line title	T/L S2 11-02	2011	BalSht
V	Ln 27	Revised line title	T/L S2 11-02	2011	BalSht
<u>Footnotes</u>					
V	None		T/L S2 11-02	2011	BalSht
Statement of Net Cost:					
V	None		T/L S2 11-02	2011	NetCost
Statement of Changes in Net Position:					
V	None		T/L S2 11-02	2011	NetPos
Statement of Budgetary Resources:					
<u>Line</u>					
V	Ln 3A	Added domain value "E" to the TAFS Status attribute and footnote "5" to the additional informatio for USSGL accounts 4119 and 4391	T/L S2 11-02	2011	SBR
V	Ln 8A	Revised Apportionment Category attribute domain value from "C" to "E" for USSGL accounts 4801, 4802, 4881, 4882, 4901, 4902, 4908, 4981 and 4982	T/L S2 11-02	2011	SBR
V	Ln 8B	Revised Apportionment Category attribute domain value from "C" to "E" for USSGL accounts 4801, 4802, 4881, 4882, 4901, 4902, 4908, 4981 and 4982	T/L S2 11-02	2011	SBR
<u>Footnotes</u>					
V	Foot 5	Added	T/L S2 11-02	2011	SBR
Statement of Custodial Activity:					
V	None		T/L S2 11-02	2011	Cust
VI USSGL Crosswalks to the Closing Package Statements:					
VI	Cover Sheet	Revised quidance (Bulletin)	T/L S2 11-02	2011	CovSheet
Reclassified Balance Sheet:					
VI	None		T/L S2 11-02	2011	RBS
Reclassified Statement of Net Cost:					
VI	None		T/L S2 11-02	2011	RSNC
Reclassified Statement of Changes in Net Position:					
VI	None		T/L S2 11-02	2011	RSCNP
T/L S2 11-01					
I	USSGL Chart of Accounts:				

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

Section	Item Changed	Change	TFM Effective	Reporting FY	Financial Statement or Report
I USSGL Account					
I	Acc 2400	Revised title	T/L S2 11-01	2012	CoA
I	Acc 2410	Added	T/L S2 11-01	2012	CoA
I	Acc 4120	Revised title	T/L S2 11-01	2012	CoA
I	Acc 4137	Revised title	T/L S2 11-01	2012	CoA
I	Acc 4142	Added	T/L S2 11-01	2012	CoA
I	Acc 4153	Added	T/L S2 11-01	2012	CoA
I	Acc 4154	Added	T/L S2 11-01	2012	CoA
I	Acc 7171	Added	T/L S2 11-01	2012	CoA
I	Acc 7172	Added	T/L S2 11-01	2012	CoA
I	Acc 7271	Added	T/L S2 11-01	2012	CoA
I	Acc 7272	Added	T/L S2 11-01	2012	CoA
II USSGL Accounts and Definitions:					
II USSGL Account					
II	Acc 2400	Revised title and definition	T/L S2 11-01	2012	Def
II	Acc 2410	Added	T/L S2 11-01	2012	Def
II	Acc 3106	Revised definition	T/L S2 11-01	2012	Def
II	Acc 4118	Revised definition	T/L S2 11-01	2012	Def
II	Acc 4119	Revised definition	T/L S2 11-01	2012	Def
II	Acc 4120	Revised title and definition	T/L S2 11-01	2012	Def
II	Acc 4137	Revised title and definition	T/L S2 11-01	2012	Def
II	Acc 4138	Revised definition	T/L S2 11-01	2012	Def
II	Acc 4142	Added	T/L S2 11-01	2012	Def
II	Acc 4146	Revised definition	T/L S2 11-01	2012	Def
II	Acc 4147	Revised definition	T/L S2 11-01	2012	Def
II	Acc 4153	Added	T/L S2 11-01	2012	Def
II	Acc 4154	Added	T/L S2 11-01	2012	Def
II	Acc 4192	Revised definition	T/L S2 11-01	2012	Def
II	Acc 5766	Revised definition	T/L S2 11-01	2012	Def
II	Acc 6800	Revised definition	T/L S2 11-01	2012	Def
II	Acc 7171	Added	T/L S2 11-01	2012	Def
II	Acc 7172	Added	T/L S2 11-01	2012	Def
II	Acc 7180	Revised definition	T/L S2 11-01	2012	Def
II	Acc 7190	Revised definition	T/L S2 11-01	2012	Def
II	Acc 7271	Added	T/L S2 11-01	2012	Def
II	Acc 7272	Added	T/L S2 11-01	2012	Def
II	Acc 7280	Revised definition	T/L S2 11-01	2012	Def
II	Acc 7290	Revised definition	T/L S2 11-01	2012	Def
II	Acc 8802	Revised definition	T/L S2 11-01	2012	Def
II	Acc 8803	Revised definition	T/L S2 11-01	2012	Def
II	Acc 8804	Revised definition	T/L S2 11-01	2012	Def
III USSGL Account Transactions:					
III Transaction Code					
III	TC A132	Revised comment	T/L S2 11-01	2012	TC
III	TC A141	Added	T/L S2 11-01	2012	TC
III	TC A157	Added	T/L S2 11-01	2012	TC
III	TC A160	Added	T/L S2 11-01	2012	TC
III	TC A161	Added	T/L S2 11-01	2012	TC
III	TC A163	Added	T/L S2 11-01	2012	TC
III	TC A165	Added	T/L S2 11-01	2012	TC
III	TC A167	Added	T/L S2 11-01	2012	TC
III	TC A177	Revised description	T/L S2 11-01	2012	TC
III	TC A179	Revised description	T/L S2 11-01	2012	TC
III	TC A180	Deleted cr USSGL account 4170; Revised description	T/L S2 11-01	2012	TC
III	TC A181	Deleted dr USSGL account 4170; Revised description	T/L S2 11-01	2012	TC
III	TC B120	Added cr USSGL account 4142	T/L S2 11-01	2012	TC
III	TC B124	Revised description and comment	T/L S2 11-01	2012	TC
III	TC B126	Revised description and comment	T/L S2 11-01	2012	TC
III	TC B128	Revised description and comment	T/L S2 11-01	2012	TC
III	TC B129	Added comment; Revised description	T/L S2 11-01	2012	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 B132	Added	T/L S2 11-01	2012	TC
III	TC B133	Added	T/L S2 11-01	2012	TC
III	TC B165	Added	T/L S2 11-01	2012	TC
III	TC B166	Added	T/L S2 11-01	2012	TC
III	TC B410	Added	T/L S2 11-01	2012	TC
III	TC C108	Added reference; Revised description and comment	T/L S2 11-01	2012	TC
III	TC C111	Added	T/L S2 11-01	2012	TC
III	TC C120	Revised description and comment	T/L S2 11-01	2012	TC
III	TC C121	Added	T/L S2 11-01	2012	TC
III	TC C122	Revised description and comment	T/L S2 11-01	2012	TC
III	TC C123	Added	T/L S2 11-01	2012	TC
III	TC C124	Revised description and comment	T/L S2 11-01	2012	TC
III	TC C125	Added	T/L S2 11-01	2012	TC
III	TC C144	Revised description	T/L S2 11-01	2012	TC
III	TC C152	Deleted	T/L S2 11-01	2012	TC
III	TC C156	Added	T/L S2 11-01	2012	TC
III	TC C170 (old)	Deleted	T/L S2 11-01	2012	TC
III	TC C170 (new)	Added	T/L S2 11-01	2012	TC
III	TC C417	Added	T/L S2 11-01	2012	TC
III	TC C418	Revised description and comment	T/L S2 11-01	2012	TC
III	TC C420	Revised comment and reference	T/L S2 11-01	2012	TC
III	TC C602	Revised description and comment	T/L S2 11-01	2012	TC
III	TC C603	Added	T/L S2 11-01	2012	TC
III	TC C604	Revised description and comment	T/L S2 11-01	2012	TC
III	TC C605	Added	T/L S2 11-01	2012	TC
III	TC C606	Revised description and comment	T/L S2 11-01	2012	TC
III	TC C607	Added	T/L S2 11-01	2012	TC
III	TC C608	Revised description and comment	T/L S2 11-01	2012	TC
III	TC C611	Added	T/L S2 11-01	2012	TC
III	TC D308	Deleted dr USSGL account 2400	T/L S2 11-01	2012	TC
III	TC D312	Deleted cr USSGL account 2400	T/L S2 11-01	2012	TC
III	TC D506	Revised description	T/L S2 11-01	2012	TC
III	TC D507	Added	T/L S2 11-01	2012	TC
III	TC D570 (old)	Revised to TC D569	T/L S2 11-01	2012	TC
III	TC D570 (new)	Added	T/L S2 11-01	2012	TC
III	TC D571	Added	T/L S2 11-01	2012	TC
III	TC D588 (old)	Deleted	T/L S2 11-01	2012	TC
III	TC D588 (new)	Added	T/L S2 11-01	2012	TC
III	TC E115	Added	T/L S2 11-01	2012	TC
III	TC E117	Revised description and comment	T/L S2 11-01	2012	TC
III	TC E124	Added	T/L S2 11-01	2012	TC
III	TC F302	Added dr USSGL account 4142	T/L S2 11-01	2012	TC
III	TC F305	Added	T/L S2 11-01	2012	TC
III	TC F338	Added dr USSGL accounts 7171 and 7271	T/L S2 11-01	2012	TC
III	TC F340	Added cr USSGL accounts 7172 and 7272	T/L S2 11-01	2012	TC
IV USSGL Account Attributes:					
USSGL Proprietary Account Attribute Definition Report:					
<u>Attribute</u>					
IV	None		T/L S2 11-01	2012	Prop ADR
USSGL Proprietary Account Attribute Table:					
<u>Account</u>					
IV	Acc 2400	Deleted Trading Partner attribute value "Y"; Revised Fed/NonFed attribute value from "Y" to domain value "N"	T/L S2 11-01	2012	Prop Tbl
IV	Acc 2410	Added	T/L S2 11-01	2012	Prop Tbl
IV	Acc 7171	Added	T/L S2 11-01	2012	Prop Tbl
IV	Acc 7172	Added	T/L S2 11-01	2012	Prop Tbl
IV	Acc 7271	Added	T/L S2 11-01	2012	Prop Tbl
IV	Acc 7272	Added	T/L S2 11-01	2012	Prop Tbl
<u>Footnotes</u>					
IV	None		T/L S2 11-01	2012	Prop Tbl
FACTS II - Attribute Definition Report:					

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

Section	Item Changed	Change	TFM Effective	Reporting FY	Financial Statement or Report
	<i>Budget Account</i>				
IV	Att A Date Stamp	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att A Time Stamp	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att A User Stamp	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att B Pub Treasury Account Main Code	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att B Pub Treasury Department Code	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att Budget Account Code	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att Budget Account Title	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att Budget Agency Code	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att Budget Bureau Code	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att Budget Status Indicator	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att Default Borrowing Source Code	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att Default Function Code	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att Receipt Account Flag Indicator	Deleted	T/L S2 11-01	2012	FACTSII ADR
	<i>Entity</i>				
IV	Ent Budget Agency	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Ent Budget Bureau	Deleted	T/L S2 11-01	2012	FACTSII ADR
	<i>Detailed Financial Information</i>				
IV	Att Account Reuse Number Code	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att Allocation Transfer Agency Code	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att Amount	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att Credit Cohort	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att D Date Stamp	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att D Time Stamp	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att D User Stamp	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att DFI Attribute Key	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att Fiscal Year1	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att Fiscal Year2	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att Report Fiscal Month	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att Report Fiscal Year	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att Submission Revision Number	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att TAFS Sub Account	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att Treasury Account Main Code	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att Treasury Department Code	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att USSGL Account Number Code	Deleted	T/L S2 11-01	2012	FACTSII ADR
	<i>Detailed Financial Information Footnote</i>				
IV	Att Account Reuse Number Code	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att Allocation Transfer Agency Code	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att DFI Attribute Key	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att DFI Date Stamp	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att DFI Footnote Number	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att DFI Footnote Text	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att DFI Time Stamp	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att DFI User Stamp	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att Fiscal Year1	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att Fiscal Year2	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att Report Fiscal Month	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att Report Fiscal Year	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att Submission Revision Number	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att TAFS Sub Account	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att Treasury Account Main Code	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att Treasury Department Code	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att USSGL Account Number Code	Deleted	T/L S2 11-01	2012	FACTSII ADR
	<i>Federal Account Symbol</i>				
IV	Att Account Reuse Number Code	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att Budget Account Code	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att Budget Agency Code	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att Budget Bureau Code	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att Budget Publication Flag Indicator	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att End Date	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att FAS Date Stamp	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att FAS Time Stamp	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att FAS User Stamp	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att Federal Account Symbol Title	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att Start Date	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att Treasury Account Main Code	Deleted	T/L S2 11-01	2012	FACTSII ADR

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

Section	Item Changed	Change	TFM Effective	Reporting FY	Financial Statement or Report
IV	Att Treasury Department Code	Deleted	T/L S2 11-01	2012	FACTSII ADR
	<i>TAFS Category B Program/Program Report Category</i>				
IV	Att Account Reuse Number Code	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att Allocation Transfer Agency Code	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att CatB Date Stamp	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att CatB Text	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att CatB Time Stamp	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att CatB User Stamp	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att Fiscal Year1	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att Fiscal Year2	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att Program Report Cat. Text	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att Report Fiscal Year	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att TAFS Sub Account	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att Treasury Account Main Code	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att Treasury Department Code	Deleted	T/L S2 11-01	2012	FACTSII ADR
	<i>Treasury Appropriation/Fund Symbol (TAFS)</i>				
IV	Att Account Reuse Number Code	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att Allocation Transfer Agency Code	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att Disbursing Authority End Date	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att Fiscal Year1	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att Fiscal Year2	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att Report Submission Flag Indicator	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att TAFS Date Stamp	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att TAFS Time Stamp	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att TAFS User Stamp	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att Treasury Account Main Code	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att Treasury Department Code	Deleted	T/L S2 11-01	2012	FACTSII ADR
	<i>USSGL Account</i>				
IV	Att USSGL Date Stamp	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att USSGL Report Fiscal Year	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att USSGL Time Stamp	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att USSGL User Stamp	Deleted	T/L S2 11-01	2012	FACTSII ADR
	FACTS II USSGL Account Attribute Table:				
	<i>USSGL Account</i>				
IV	Acc 4142E	Added	T/L S2 11-01	2012	FACTSII Tbl
IV	Acc 4153B&E	Added	T/L S2 11-01	2012	FACTSII Tbl
IV	Acc 4154E	Added	T/L S2 11-01	2012	FACTSII Tbl
V	<i>USSGL Crosswalks to Standard External Reports:</i>				
	SF 133: Report on Budget Execution and Budgetary Resources, and Budget Program and Financing (P&F) Schedule:				
	<i>Column</i>				
V	Col Old P&F Line No.	Deleted	T/L S2 11-01	2012	133/P&F
	<i>Line</i>				
V	Ln 1000	Added USSGL account 4153	T/L S2 11-01	2012	133/P&F
V	Ln 1020	Added USSGL accounts 4153 and 4154	T/L S2 11-01	2012	133/P&F
V	Ln 1137	Added USSGL account 4154	T/L S2 11-01	2012	133/P&F
V	Ln 1421	Added USSGL account 4142; Deleted USSGL account 4146	T/L S2 11-01	2012	133/P&F
V	Ln 1610	Added USSGL account 4153	T/L S2 11-01	2012	133/P&F
V	Ln 1611	Added USSGL account 4153	T/L S2 11-01	2012	133/P&F
	FMS 2108: Yearend Closing Statement:				
	Unexpended Balances, Investments, and Imprest Funds				
	<i>Column</i>				
V	Col 7	Added USSGL accounts 4153 and 4154	T/L S2 11-01	2012	2108
	Balance Sheet:				
	<i>Line</i>				
V	Ln 19	Added USSGL account 2410; Deleted USSGL account 2400	T/L S2 11-01	2012	BalSht
V	Ln 27	Added USSGL account 2410	T/L S2 11-01	2012	BalSht
V	Ln 52	Added USSGL accounts 7171, 7172, 7271, and 7272	T/L S2 11-01	2012	BalSht
V	Ln 53	Added USSGL accounts 7171, 7172, 7271, and 7272	T/L S2 11-01	2012	BalSht
	<i>Footnotes</i>				
V	None		T/L S2 11-01	2012	BalSht
	Statement of Net Cost:				
	<i>Line</i>				

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

Section	Item Changed	Change	TFM Effective	Reporting FY	Financial Statement or Report
V	Ln 1	Deleted footnote 4 to USSGL account 7290	T/L S2 11-01	2012	NetCost
V	Ln 2	Deleted footnote 4 to USSGL account 7190	T/L S2 11-01	2012	NetCost
V	Ln 4	Added USSGL accounts 7171, 7172, 7271, and 7272; Deleted USSGL accounts 7190 and 7290	T/L S2 11-01	2012	NetCost
V	Ln 6	Deleted footnote 4 to USSGL account 7290	T/L S2 11-01	2012	NetCost
V	Ln 7	Deleted footnote 4 to USSGL account 7190	T/L S2 11-01	2012	NetCost
	Footnotes				
V	Fnt 4	Deleted	T/L S2 11-01	2012	NetCost
V	Fnt 5	Deleted	T/L S2 11-01	2012	NetCost
	Statement of Changes in Net Position:				
V	None		T/L S2 11-01	2012	NetPos
	Statement of Budgetary Resources:				
	Line				
V	Ln 1000	Added USSGL account 4153; Revised Addl. Info. domain value from "2" to "3" for the line	T/L S2 11-01	2012	SBR
V	Ln 1020	Added USSGL accounts 4153 and 4154	T/L S2 11-01	2012	SBR
V	Ln 1043	Added USSGL account 4153; Revised Addl. Info. domain value from "1" to "2" for USSGL accounts 4048, 4180, 4183, and 4310	T/L S2 11-01	2012	SBR
V	Ln 1290	Added USSGL account 4154; Deleted Authority Type attribute domain value "P" for USSGL account 4157; Revised Addl. Info. domain value from "1" to "2" for USSGL accounts 4120 and 4165; Revised Addl. Info. Domain value from "3" to "1" for USSGL accounts 4122, 4126, 4127, 4136, 4166, 4171, 4172, 4384, 4394, and 4397	T/L S2 11-01	2012	SBR
V	Ln 1490	Added USSGL account 4142; Revised Addl. Info. domain value from "1" to "2" for USSGL accounts 4042 and 4044	T/L S2 11-01	2012	SBR
V	Ln 1690	Added USSGL account 4153; Revised Addl. Info. domain value from "1" to "2" for USSGL accounts 4032, 4034, 4160 and 4395; Revised Addl. Info domain value from "3" to "1" for USSGL accounts 4137, 4153, and 4397	T/L S2 11-01	2012	SBR
V	Ln 1890	Revised Addl. Info. domain value from "1" to "2" for USSGL accounts 4047, 4060, 4070, 4210, 4215 and 4395; Revised Addl. Info. Domain value from "3" to "1" for USSGL accounts 4171, 4172, 4221, 4222, 4225, 4251, 4253, 4283, 4285, 4286, 4287, 4384, and 4398	T/L S2 11-01	2012	SBR
V	Ln 2190	Revised Addl. Info. domain value from "3" to "1" for USSGL accounts 4801, 4802, 4901 and 4908	T/L S2 11-01	2012	SBR
V	Ln 2204	Revised Addl. Info. domain value from "1" to "2" for USSGL account 4590	T/L S2 11-01	2012	SBR
V	Ln 2304	Revised Addl. Info. domain value from "1" to "2" for USSGL account 4690	T/L S2 11-01	2012	SBR
V	Ln 2404	Revised Addl. Info. domain value from "1" to "2" for USSGL accounts 4060, 4070, 4210 and 4310	T/L S2 11-01	2012	SBR
V	Ln 3032	Revised Addl. Info. domain value from "3" to "1" for USSGL accounts 4801, 4802, 4901 and 4908	T/L S2 11-01	2012	SBR
V	Ln 3040	Revised Addl. Info. domain value from "3" to "1" for USSGL accounts 4802 and 4908	T/L S2 11-01	2012	SBR
V	Ln 3052	Revised Addl. Info. domain value from "3" to "1" for USSGL accounts 4221, 4225, 4251, 4283, 4285, 4286 and 4287	T/L S2 11-01	2012	SBR
V	Ln 4177	Revised Addl. Info. domain value from "3" to "1" for USSGL account 4222	T/L S2 11-01	2012	SBR
V	Ln 4176	Revised Addl. Info. domain value from "3" to "1" for USSGL accounts 4802 and 4908	T/L S2 11-01	2012	SBR
V	Ln 4177	Revised Addl. Info. domain value from "3" to "1" for USSGL account 4222	T/L S2 11-01	2012	SBR
V	Ln 4200	Added Addl. Info. domain value "4"	T/L S2 11-01	2012	SBR
	Footnotes				
V	Fnt 1	Revised to footnote #2	T/L S2 11-01	2012	SBR
V	Fnt 2	Revised to footnote #3	T/L S2 11-01	2012	SBR
V	Fnt 3	Revised to footnote #1	T/L S2 11-01	2012	SBR
V	Fnt 5	Added	T/L S2 11-01	2012	SBR
V	Fnt 6	Added	T/L S2 11-01	2012	SBR
	Statement of Custodial Activity:				
V	None		T/L S2 11-01	2012	Cust
	I USSGL Chart of Accounts:				
	USSGL Account				
I	None		T/L S2 11-01	2011	CoA
	II USSGL Accounts and Definitions:				
	USSGL Account				
II	None		T/L S2 11-01	2011	Def

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

Section	Item Changed	Change	TFM Effective	Reporting FY	Financial Statement or Report
III	<i>USSGL Account Transactions:</i>				
	Transaction Code				
III	TC A142	Revised comment	T/L S2 11-01	2011	TC
III	TC A196	Revised comment	T/L S2 11-01	2011	TC
III	TC A404	Added dr USSGL account 4610; Revised description and comment	T/L S2 11-01	2011	TC
III	TC A406	Added dr USSGL account 4610; Revised description and comment	T/L S2 11-01	2011	TC
III	TC A416	Revised description and comment	T/L S2 11-01	2011	TC
III	TC A420	Revised comment	T/L S2 11-01	2011	TC
III	TC A426	Added dr USSGL accounts 4450, 4510, and 4610; Added comment; Revised description	T/L S2 11-01	2011	TC
III	TC A428	Deleted	T/L S2 11-01	2011	TC
III	TC A430	Added dr USSGL accounts 4510 and 4610; Revised comment	T/L S2 11-01	2011	TC
III	TC A432	Revised description	T/L S2 11-01	2011	TC
III	TC A434	Revised description	T/L S2 11-01	2011	TC
III	TC A436	Revised description	T/L S2 11-01	2011	TC
III	TC A438	Revised description	T/L S2 11-01	2011	TC
III	TC A440	Added dr USSGL accounts 4450, 4610, and 3103; Deleted dr USSGL account 3102; Revised description and comment	T/L S2 11-01	2011	TC
III	TC A442	Added dr USSGL accounts 4450, 4610, and 5765; Deleted dr USSGL account 5755; Revised description and comment	T/L S2 11-01	2011	TC
III	TC A444	Added cr USSGL accounts 4450 and 3102; Deleted dr USSGL accounts 4510 and 3103; Revised description and comment	T/L S2 11-01	2011	TC
III	TC A446	Added cr USSGL accounts 4450 and 5755; Deleted dr USSGL accounts 4510 and 5765; Revised description	T/L S2 11-01	2011	TC
III	TC A448	Added cr USSGL account 4450; Deleted cr USSGL account 4510; Revised description	T/L S2 11-01	2011	TC
III	TC A450	Added cr USSGL account 4450; Deleted cr USSGL account 4510; Revised description	T/L S2 11-01	2011	TC
III	TC A452	Added cr USSGL account 1010; Revised description and comment	T/L S2 11-01	2011	TC
III	TC A454	Added comment; Revised description	T/L S2 11-01	2011	TC
III	TC A516	Revised description and comment	T/L S2 11-01	2011	TC
III	TC A520	Added comment; Revised description	T/L S2 11-01	2011	TC
III	TC A524	Revised description and comment	T/L S2 11-01	2011	TC
III	TC A526	Revised description and comment	T/L S2 11-01	2011	TC
III	TC A528	Revised description and comment	T/L S2 11-01	2011	TC
III	TC A530	Revised description and comment	T/L S2 11-01	2011	TC
III	TC A531	Deleted comment; Revised description	T/L S2 11-01	2011	TC
III	TC A532	Added cr USSGL account 4450; Revised description, reference, and comment	T/L S2 11-01	2011	TC
III	TC A534	Added dr USSGL accounts 4510 and 4610; Revised description and reference	T/L S2 11-01	2011	TC
III	TC A536	Deleted dr USSGL account 4170; Revised description and reference	T/L S2 11-01	2011	TC
III	TC A538	Deleted cr USSGL account 4170; Revised description and reference	T/L S2 11-01	2011	TC
III	TC A712	Revised description and comment; Added dr USSGL account 4650; Deleted dr USSGL account 4871	T/L S2 11-01	2011	TC
III	TC B108	Revised comment	T/L S2 11-01	2011	TC
III	TC B109	Added dr USSGL account 4620	T/L S2 11-01	2011	TC
III	TC B118	Revised description and comment	T/L S2 11-01	2011	TC
III	TC B120	Revised comment	T/L S2 11-01	2011	TC
III	TC B121	Added dr USSGL account 2112	T/L S2 11-01	2011	TC
III	TC B134	Revised comment (added B202 to "transactions that ref this transaction")	T/L S2 11-01	2011	TC
III	TC B402	Added dr USSGL account 6400; Revised comment	T/L S2 11-01	2011	TC
III	TC B408	Added dr USSGL account 2940	T/L S2 11-01	2011	TC
III	TC B416	Revised description; Added comment	T/L S2 11-01	2011	TC
III	TC B610	Revised comment	T/L S2 11-01	2011	TC
III	TC C112	Revised comment	T/L S2 11-01	2011	TC
III	TC C132	Added cr USSGL accounts 1521, 1832, and 6400	T/L S2 11-01	2011	TC
III	TC C136	Added cr USSGL account 4650	T/L S2 11-01	2011	TC
III	TC C158	Revised description and comment	T/L S2 11-01	2011	TC
III	TC C200	Revised description	T/L S2 11-01	2011	TC
III	TC C642	Added dr USSGL account 6500; Revised comment	T/L S2 11-01	2011	TC
III	TC C646	Added dr USSGL account 1519	T/L S2 11-01	2011	TC
III	TC D102	Added dr USSGL accounts 2140, 2141, 2160, 2210, 2211, 2213, 2215, 2216, 2217, and 2218; Added cr USSGL accounts 1526 and 6400	T/L S2 11-01	2011	TC
III	TC D104	Deleted	T/L S2 11-01	2011	TC
III	TC D106	Added dr USSGL accounts 1526 and 6400; Added cr USSGL accounts 2140, 2141, 2160, 2210, 2211, 2213, 2215, 2216, 2217, and 2218	T/L S2 11-01	2011	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 D107	Added dr USSGL accounts 1526 and 6400; Added cr USSGL accounts 2140, 2141, 2160, 2210, 2211, 2213, 2215, 2216, 2217, and 2218	T/L S2 11-01	2011	TC
III	TC D108	Added cr USSGL accounts 1526, 4650, and 6400; Revised description	T/L S2 11-01	2011	TC
III	TC D110	Added dr USSGL accounts 2140, 2141, 2160, 2210, 2211, 2213, 2215, 2216, 2217, and 2218; Added cr USSGL accounts 1521, 1526, and 6400	T/L S2 11-01	2011	TC
III	TC D126	Added dr USSGL accounts 1511, 1512, 1521, 1522, 1525, 1526, 1527, 1561, 1571, 1572, 1591, 1711, 1712, 1720, 1730, 1740, 1750, 1820, 1830, 1832, 1840, 1890, 1990 and 6400	T/L S2 11-01	2011	TC
III	TC D134	Added dr USSGL accounts 1526 and 6400; Added cr USSGL accounts 2140, 2141, 2160, 2210, 2215, 2216, 2217, and 2218	T/L S2 11-01	2011	TC
III	TC D306	Revised comment	T/L S2 11-01	2011	TC
III	TC D308	Revised comment	T/L S2 11-01	2011	TC
III	TC D310	Revised comment	T/L S2 11-01	2011	TC
III	TC D312	Revised comment	T/L S2 11-01	2011	TC
III	TC D432	Added comment; Revised description	T/L S2 11-01	2011	TC
III	TC D436	Revised comment	T/L S2 11-01	2011	TC
III	TC D438	Revised comment	T/L S2 11-01	2011	TC
III	TC E506	Added comment	T/L S2 11-01	2011	TC
III	TC E602	Added cr USSGL accounts 1511 and 1521	T/L S2 11-01	2011	TC
IV USSGL Account Attributes:					
USSGL Proprietary Account Attribute Definition Report:					
<u>Attribute</u>					
IV	None		T/L S2 11-01	2011	Prop ADR
USSGL Proprietary Account Attribute Table:					
<u>Account</u>					
IV	Acc 1329	Revised Fed/NonFed attribute value from "Y" to domain value "N"; Deleted Trading Partner attribute value "Y"	T/L S2 11-01	2011	Prop Tbl
IV	Acc 1345	Revised Fed/NonFed attribute value from "Y" to domain value "N"; Deleted Trading Partner attribute value "Y"	T/L S2 11-01	2011	Prop Tbl
IV	Acc 1346	Revised Fed/NonFed attribute value from "Y" to domain value "N"; Deleted Trading Partner attribute value "Y"	T/L S2 11-01	2011	Prop Tbl
IV	Acc 1347	Revised Fed/NonFed attribute value from "Y" to domain value "N"; Deleted Trading Partner attribute value "Y"	T/L S2 11-01	2011	Prop Tbl
IV	Acc 1359	Revised Fed/NonFed attribute value from "Y" to domain value "N"; Deleted Trading Partner attribute value "Y"	T/L S2 11-01	2011	Prop Tbl
IV	Acc 1365	Revised Fed/NonFed attribute value from "Y" to domain value "N"; Deleted Trading Partner attribute value "Y"	T/L S2 11-01	2011	Prop Tbl
IV	Acc 1367	Revised Fed/NonFed attribute value from "Y" to domain value "N"; Deleted Trading Partner attribute value "Y"	T/L S2 11-01	2011	Prop Tbl
IV	Acc 1375	Revised Fed/NonFed attribute value from "Y" to domain value "N"; Deleted Trading Partner attribute value "Y"	T/L S2 11-01	2011	Prop Tbl
IV	Acc 1377	Revised Fed/NonFed attribute value from "Y" to domain value "N"; Deleted Trading Partner attribute value "Y"	T/L S2 11-01	2011	Prop Tbl
IV	Acc 1643	Revised Fed/NonFed attribute domain value from "N" to value "Y"; Added Trading Partner attribute value "Y"	T/L S2 11-01	2011	Prop Tbl
<u>Column</u>					
IV	Col Program Indicator	Added footnote 4	T/L S2 11-01	2011	Prop Tbl
IV	Col Budgetary Impact Ind	Added footnote 4	T/L S2 11-01	2011	Prop Tbl
<u>Footnotes</u>					
IV	Fnt 4	Added	T/L S2 11-01	2011	Prop Tbl
FACTS II - Attribute Definition Report:					
<u>Detailed Financial Information</u>					
IV	Att Apportionment Category Code	Revised domain from "C" - Exempt from Apportionment" to "E" - Exempt from Apportionment"	T/L S2 11-01	2011	FACTSII ADR
<u>Detailed Financial Information Footnote</u>					
IV	Att Apportionment Category	Revised domain from "C" - Exempt from Apportionment" to "E" - Exempt from Apportionment"	T/L S2 11-01	2011	FACTSII ADR
FACTS II USSGL Account Attribute Table:					
<u>Account</u>					
IV	Acc 4118E	Deleted BEA Category attribute value "Y"	T/L S2 11-01	2011	FACTSII Tbl
IV	Acc 4157E	Deleted BEA Category attribute value "Y"	T/L S2 11-01	2011	FACTSII Tbl
IV	Acc 4370E	Deleted BEA Category attribute value "Y"	T/L S2 11-01	2011	FACTSII Tbl
<u>Easy Reference</u>					

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

Section	Item Changed	Change	TFM Effective	Reporting FY	Financial Statement or Report
IV	Att Apportionment Category Code	Revised domain from "C" - Exempt from Apportionment" to "E" - Exempt from Apportionment"	T/L S2 11-01	2011	FACTSII EasRef
V					
USSGL Crosswalks to Standard External Reports:					
SF 133: Report on Budget Execution and Budgetary Resources, and Budget Program and Financing (P&F) Schedule:					
Column					
V	Col P&F TAFS Status	Revised location to right of Col "SF133 TAFS Status"	T/L S2 11-01	2011	133/P&F
Line Heading					
V	Ln Hd Unobligated balance	Deleted Addl. Info value "3"	T/L S2 11-01	2011	133/P&F
Line					
V	Ln 0900	Added	T/L S2 11-01	2011	133/P&F
V	Ln 1000	Added Addl. Info value "3" to line title; Added USSGL account 4295	T/L S2 11-01	2011	133/P&F
V	Ln 1010	Deleted Debit/Credit attribute domain value "C" from USSGL account 4191	T/L S2 11-01	2011	133/P&F
V	Ln 1011	Deleted Debit/Credit attribute domain value "D" from USSGL account 4192	T/L S2 11-01	2011	133/P&F
V	Ln 1012	Deleted Debit/Credit attribute domain value "D" from USSGL account 4191	T/L S2 11-01	2011	133/P&F
V	Ln 1013	Deleted Debit/Credit attribute domain value "C" from USSGL account 4192	T/L S2 11-01	2011	133/P&F
V	Ln 1020	Added Prior-Year Adjustment attribute domain value "P" for USSGL account 4382; Deleted Fund Type attribute domain value "7" from USSGL account 4146 with BEA Category Indicator domain value "M"; Deleted BEA Category Indicator domain value "M" from USSGL account 4370; Revised Prior-Year Adjustment attribute domain value from "P" to "B/P" for USSGL account 4123 with Fund Type attribute domain values "1" and "7"; Revised Applicability to P&F column value from "Y" to "N" for USSGL account 4350	T/L S2 11-01	2011	133/P&F
V	Ln 1029	Deleted Expiration Flag attribute domain value "N" from USSGL accounts 4351, 4355, 4356, and 4357	T/L S2 11-01	2011	133/P&F
V	Ln 1030	Added USSGL account 4295	T/L S2 11-01	2011	133/P&F
V	Ln 1102	Added USSGL account 4121	T/L S2 11-01	2011	133/P&F
V	Ln 1137	Deleted Addl. Info value "1" from USSGL account 4135	T/L S2 11-01	2011	133/P&F
V	Ln 1200	Added Authority Type attribute domain value "P" to USSGL account 4128; Deleted BEA Category Indicator domain value "M" from USSGL accounts 4118, 4157, and 4370	T/L S2 11-01	2011	133/P&F
V	Ln 1202	Added USSGL account 4121	T/L S2 11-01	2011	133/P&F
V	Ln 1220	Deleted Addl. Info value "1" from USSGL account 4167	T/L S2 11-01	2011	133/P&F
V	Ln 1236	Deleted USSGL account 4129; Revised Fund Type attribute domain value from "7" to "27" for USSGL account 4146 with Authority Type domain value "B"	T/L S2 11-01	2011	133/P&F
V	Ln 1421	Added USSGL account 4129; Added USSGL account 4146 with Fund Type attribute domain value "1/3/4/8" and Financing Account Indicator attribute domain value "N"	T/L S2 11-01	2011	133/P&F
V	Ln 1510	Added Prior-Year Adjustment attribute domain value "X" for USSGL account 4137	T/L S2 11-01	2011	133/P&F
V	Ln 1511	Added Prior-Year Adjustment attribute domain value "X" for USSGL account 4137	T/L S2 11-01	2011	133/P&F
V	Ln 1700	Deleted Addl. Info value "1" from USSGL account 4253	T/L S2 11-01	2011	133/P&F
V	Ln 1800	Deleted Addl. Info value "1" from USSGL account 4253	T/L S2 11-01	2011	133/P&F
V	Ln 1802	Revised Addl. Info value from "4" to "1" for USSGL account 4384	T/L S2 11-01	2011	133/P&F
V	Ln 1840	Revised Addl. Info value from "4" to "2" for USSGL accounts 4060, 4070, 4210, and 4215	T/L S2 11-01	2011	133/P&F
V	Ln 1950	Deleted Expiration Flag attribute domain value "N" from USSGL accounts 4350, 4355, 4356, and 4357; Revised P&F TAFS Status attribute domain value from "E" to "U" for USSGL accounts 4350, 4355, 4356, and 4357	T/L S2 11-01	2011	133/P&F
V	Ln 1951	Revised Debit Function Indicator attribute domain value from "+" to "-" for USSGL accounts 4420, 4430, 4450, 4510, 4610, 4620, 4630, 4700, and 4720; Revised Credit Function Indicator attribute domain value from "-" to "+" for USSGL accounts 4420, 4430, 4450, 4510, 4610, 4620, 4630, 4700, and 4720	T/L S2 11-01	2011	133/P&F
V	Ln 1954	Revised Debit Function Indicator attribute domain value from "+" to "-" for USSGL accounts 4350, 4355, 4356, and 4357; Revised Credit Function Indicator attribute domain value from "-" to "+" for USSGL accounts 4350, 4355, 4356, and 4357	T/L S2 11-01	2011	133/P&F
V	Ln 2003	Revised Apportionment Category attribute domain value from "C" to "E" for USSGL accounts 4801, 4802, 4881, 4882, 4901, 4902, 4908, 4981, and 4982	T/L S2 11-01	2011	133/P&F
V	Ln 2103	Revised Apportionment Category attribute domain value from "C" to "E" for USSGL accounts 4801, 4802, 4881, 4882, 4901, 4902, 4908, 4981, and 4982	T/L S2 11-01	2011	133/P&F
V	Ln 2403	Added USSGL account 4450 with SF133 TAFS Status attribute domain value "E"	T/L S2 11-01	2011	133/P&F
V	Ln 4010	Revised TAFS Status Indicator attribute domain value from "U/E" to "U" for USSGL accounts 4802 and 4902	T/L S2 11-01	2011	133/P&F
V	Ln 4030	Deleted Additional Information value "1" from USSGL account 4253	T/L S2 11-01	2011	133/P&F
V	Ln 4033	Deleted Additional Information value "1" from USSGL account 425	T/L S2 11-01	2011	133/P&F
V	Ln 4100	Revised TAFS Status Indicator attribute domain value from "U/E" to "U" for USSGL accounts 4802 and 4902	T/L S2 11-01	2011	133/P&F
V	Ln 4120	Deleted Additional Information value "1" from USSGL account 4253	T/L S2 11-01	2011	133/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 4123	Deleted Additional Information value "1" from USSGL account 4253	T/L S2 11-01	2011	133/P&F
V	Ln 5091	Revised Debit Function Indicator value from "+" to "-" for USSGL account 4158; Revised Credit Function Indicator value from "-" to "+" for USSGL account 4158	T/L S2 11-01	2011	133/P&F
FMS 2108: Yearend Closing Statement:					
Unexpended Balances, Investments, and Imprest Funds					
Column					
V	Col 6	Deleted USSGL account 4295 from RT7 Ind. 973	T/L S2 11-01	2011	2108
Balance Sheet:					
Line					
V	Ln 1	Revised line title	T/L S2 11-01	2011	BalSht
V	Ln 2	Added USSGL account 1643; Deleted USSGL account 1346; Revised line title	T/L S2 11-01	2011	BalSht
V	Ln 3	Deleted USSGL accounts 1329, 1347, 1367, and 1377; Revised line title	T/L S2 11-01	2011	BalSht
V	Ln 4	Deleted USSGL accounts 1345, 1359, 1365, and 1375	T/L S2 11-01	2011	BalSht
V	Ln 5	Revised line title	T/L S2 11-01	2011	BalSht
V	Ln 7	Revised line title	T/L S2 11-01	2011	BalSht
V	Ln 8	Revised line title	T/L S2 11-01	2011	BalSht
V	Ln 9	Revised line title	T/L S2 11-01	2011	BalSht
V	Ln 10	Revised line title	T/L S2 11-01	2011	BalSht
V	Ln 11	Revised line title	T/L S2 11-01	2011	BalSht
V	Ln 12	Revised line title	T/L S2 11-01	2011	BalSht
V	Ln 13	Revised line title	T/L S2 11-01	2011	BalSht
V	Ln 14	Revised line title	T/L S2 11-01	2011	BalSht
V	Ln unnumbered	Revised "Liabilities" line title (added "Note 13")	T/L S2 11-01	2011	BalSht
V	Ln 18	Revised line title	T/L S2 11-01	2011	BalSht
V	Ln 19	Revised line title	T/L S2 11-01	2011	BalSht
V	Ln 22	Revised line title	T/L S2 11-01	2011	BalSht
V	Ln 23	Revised line title	T/L S2 11-01	2011	BalSht
V	Ln 24	Revised line title	T/L S2 11-01	2011	BalSht
V	Ln 25	Revised line title	T/L S2 11-01	2011	BalSht
V	Ln 27	Revised line title	T/L S2 11-01	2011	BalSht
Footnotes					
V	None		T/L S2 11-01	2011	BalSht
Statement of Net Cost:					
V	None		T/L S2 11-01	2011	NetCost
Statement of Changes in Net Position:					
V	None		T/L S2 11-01	2011	NetPos
Statement of Budgetary Resources:					
Line					
V	Ln 1	Added USSGL account 4295; Revised TAFS Status attribute domain value from "U" to "U/E" from USSGL account 4397	T/L S2 11-01	2011	SBR
V	Ln 6	Added USSGL accounts 4129 and 4295	T/L S2 11-01	2011	SBR
V	Ln 19C	Added footnote 4 to Additional Information column; Deleted footnote from line title	T/L S2 11-01	2011	SBR
Statement of Custodial Activity:					
V	None		T/L S2 11-01	2011	Cust
VI USSGL Crosswalks to the Closing Package Statements:					
Reclassified Balance Sheet:					
Line					
VI	Ln 2.1	Added USSGL accounts 1125, 1193, and 1194	T/L S2 11-01	2011	RBS
VI	Ln 2.3	Deleted USSGL accounts 1620, 1621, 1622, 1623, and 1690	T/L S2 11-01	2011	RBS
VI	Ln 2.4	Revised line title: Deleted USSGL accounts 1620, 1621, 1622, 1623, and 1690	T/L S2 11-01	2011	RBS
VI	Ln 2.5	Revised line title			
VI	Ln 2.8	Revised footnotes for USSGL accounts 1610, 1611, 1612, 1613, 1620, 1621, 1622, 1623, and 1690	T/L S2 11-01	2011	RBS
VI	Ln 2.10	Revised footnotes for USSGL accounts 1620, 1621, 1622, 1623, and 1690	T/L S2 11-01	2011	RBS
VI	Ln 3.2	Added USSGL account 1643; Deleted footnote 12 from line (error)	T/L S2 11-01	2011	RBS
VI	Ln 3.3	Added footnote to USSGL accounts 1310, 1319, 1360, 1370, 1990; Deleted USSGL accounts 1367 and 1377	T/L S2 11-01	2011	RBS

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

Section	Item Changed	Change	TFM Effective	Reporting FY	Financial Statement or Report
VI	Ln 3.4 (old)	Revised to Line 3.5	T/L S2 11-01	2011	RBS
VI	Ln 3.4 (new)	Added "Accounts Receivable - Capital Transfers (RC 12)"; Added USSGL accounts 1923 and 1925	T/L S2 11-01	2011	RBS
VI	Ln 3.5 (old)	Revised to Line 3.6	T/L S2 11-01	2011	RBS
VI	Ln 3.5 (new)	Added footnote to USSGL accounts 1340, 1341, and 1342; Deleted footnote "12" from line; Deleted USSGL accounts 1345, 1346, and 1347	T/L S2 11-01	2011	RBS
VI	Ln 3.6 (old)	Revised to Line 3.7	T/L S2 11-01	2011	RBS
VI	Ln 3.6 (new)	Added footnote to USSGL accounts 1350, 1351, 1361, and 1371; Deleted footnote "12" from line; Deleted USSGL accounts 1359, 1365, and 1375	T/L S2 11-01	2011	RBS
VI	Ln 3.7 (old)	Revised to Line 3.8	T/L S2 11-01	2011	RBS
VI	Ln 3.7 (new)	Added footnote to USSGL accounts 1330 and 1335; Deleted footnote "12" from line	T/L S2 11-01	2011	RBS
VI	Ln 3.8 (old)	Revised to Line 3.9	T/L S2 11-01	2011	RBS
VI	Ln 3.8 (new)	Added footnote to USSGL account 1320; Deleted footnote "12" from line	T/L S2 11-01	2011	RBS
VI	Ln 3.9 (old)	Revised to Line 3.10	T/L S2 11-01	2011	RBS
VI	Ln 3.9 (new)	Added footnote to USSGL account 1410; Deleted footnote "12" from line	T/L S2 11-01	2011	RBS
VI	Ln 3.10 (old)	Revised to Line 3.11	T/L S2 11-01	2011	RBS
VI	Ln 3.10 (new)	Deleted USSGL account 1329 and footnote "12" from line	T/L S2 11-01	2011	RBS
VI	Ln 3.11 (new)	Revised calculation	T/L S2 11-01	2011	RBS
VI	Ln 4	Revised calculation	T/L S2 11-01	2011	RBS
VI	Ln 6.1	Deleted footnote "18" from USSGL account 2110	T/L S2 11-01	2011	RBS
VI	Ln 6.2	Revised footnote	T/L S2 11-01	2011	RBS
VI	Ln 6.7	Revised line title			
VI	Ln 6.8	Added USSGL account 2660; Deleted USSGL account 2690	T/L S2 11-01	2011	RBS
VI	Ln 6.9	Revised footnote to USSGL account 2590	T/L S2 11-01	2011	RBS
VI	Ln 6.10	Added USSGL account 2670; Deleted USSGL accounts 2110 and 2690; Revised footnote for USSGL accounts 2590 and 2980	T/L S2 11-01	2011	RBS
VI	Ln 7.1	Deleted USSGL account 2970	T/L S2 11-01	2011	RBS
VI	Ln 7.2 (old)	Revised to Line 7.3	T/L S2 11-01	2011	RBS
VI	Ln 7.2 (new)	Added "Accounts Payable - Capital Transfers (RC 12)"; Added USSGL accounts 2923 and 2970	T/L S2 11-01	2011	RBS
VI	Ln 7.3 (old)	Revised to Line 7.4	T/L S2 11-01	2011	RBS
VI	Ln 7.3 (new)	Added footnote to USSGL accounts 2530, 2531, 2532, 2533, and 2540	T/L S2 11-01	2011	RBS
VI	Ln 7.4 (old)	Revised to Line 7.5	T/L S2 11-01	2011	RBS
VI	Ln 7.4 (new)	Added footnote to USSGL accounts 2140 and 2141	T/L S2 11-01	2011	RBS
VI	Ln 7.5 (old)	Revised to Line 7.6	T/L S2 11-01	2011	RBS
VI	Ln 7.6 (old)	Revised to Line 7.7	T/L S2 11-01	2011	RBS
VI	Ln 7.6 (new)	Added footnote to USSGL accounts 2150 and 2155	T/L S2 11-01	2011	RBS
VI	Ln 7.7 (old)	Revised to Line 7.8	T/L S2 11-01	2011	RBS
VI	Ln 7.8 (old)	Revised to Line 7.9	T/L S2 11-01	2011	RBS
VI	Ln 7.8 (new)	Added footnote to USSGL account 2310	T/L S2 11-01	2011	RBS
VI	Ln 7.9 (old)	Revised to Line 7.10	T/L S2 11-01	2011	RBS
VI	Ln 7.9 (new)	Added footnote to USSGL account 2980 and 2985	T/L S2 11-01	2011	RBS
VI	Ln 7.10 (old)	Revised to Line 7.11	T/L S2 11-01	2011	RBS
VI	Ln 7.10 (new)	Added footnote to USSGL accounts 2980 and 2985; Deleted USSGL account 2920 (error - "N" only)	T/L S2 11-01	2011	RBS
VI	Ln 7.11 (new)	Revised calculation	T/L S2 11-01	2011	RBS
VI	Ln 8	Revised calculation	T/L S2 11-01	2011	RBS
VI	Ln 9.1	Added USSGL accounts 3105, 3640, 3649, 3650, 3659, 3705, 3921, and 7405	T/L S2 11-01	2011	RBS
VI	Ln 9.2	Added USSGL accounts 3105, 3640, 3649, 3650, 3659, 3705, 3921, and 7405	T/L S2 11-01	2011	RBS
Footnotes					
VI	Fnt 1	Revised	T/L S2 11-01	2011	RBS
VI	Fnt 3	Deleted	T/L S2 11-01	2011	RBS
VI	Fnt 4	Deleted; Revised (old fnt 6)	T/L S2 11-01	2011	RBS
VI	Fnt 5	Deleted; Revised (old fnt 7)	T/L S2 11-01	2011	RBS
VI	Fnt 6	Revised (old fnt 8)	T/L S2 11-01	2011	RBS
VI	Fnt 7	Revised (old fnt 9)	T/L S2 11-01	2011	RBS
VI	Fnt 8	Revised (old fnt 10)	T/L S2 11-01	2011	RBS
VI	Fnt 9	Revised (old fnt 11)	T/L S2 11-01	2011	RBS
VI	Fnt 10	Revised (old fnt 12 and 19)	T/L S2 11-01	2011	RBS
VI	Fnt 11	Revised (new)	T/L S2 11-01	2011	RBS
VI	Fnt 13	Deleted	T/L S2 11-01	2011	RBS
VI	Fnt 14	Deleted	T/L S2 11-01	2011	RBS
VI	Fnt 15	Deleted	T/L S2 11-01	2011	RBS
VI	Fnt 16	Deleted	T/L S2 11-01	2011	RBS

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

Section	Item Changed	Change	TFM Effective	Reporting FY	Financial Statement or Report
VI	Ftnt 17	Deleted	T/L S2 11-01	2011	RBS
VI	Ftnt 18	Deleted	T/L S2 11-01	2011	RBS
VI	Ftnt 19	Deleted	T/L S2 11-01	2011	RBS
Reclassified Statement of Net Cost:					
Line					
VI	Ln 6.2	Added footnote "5" to USSGL account 6730; Deleted footnote "5" from line	T/L S2 11-01	2011	RSNC
VI	Ln 6.3	Added footnote "5" to USSGL accounts 6100, 6190, 6720, 6790, 6800, and 6900; Deleted footnote "5" from line	T/L S2 11-01	2011	RSNC
VI	Ln 6.4	Added footnote "5" to USSGL accounts 6320, 7211, and 7280; Deleted footnote "5" from line	T/L S2 11-01	2011	RSNC
VI	Ln 6.6	Added footnote "5" to USSGL accounts 7212 and 7290; Deleted footnote "5" from line	T/L S2 11-01	2011	RSNC
VI	Ln 6.7	Revised line title	T/L S2 11-01	2011	RSNC
VI	Ln 10	Added USSGL account 5921	T/L S2 11-01	2011	RSNC
VI	Ln 11.2	Added footnote "5" to USSGL accounts 5100, 5109, 5200, 5209, 5325, 5329, 5900, and 5909; Deleted footnote "5" from line	T/L S2 11-01	2011	RSNC
VI	Ln 11.3	Added footnote "5" to USSGL accounts 5311, 5318, 7111, and 7180; Deleted footnote "5" from line	T/L S2 11-01	2011	RSNC
VI	Ln 11.4	Added footnote "5" to USSGL accounts 5310, 5312, 5317, and 5319; Deleted footnote "5" from line	T/L S2 11-01	2011	RSNC
VI	Ln 11.5	Added footnote "5" to USSGL accounts 7112 and 7190; Deleted footnote "5" from line	T/L S2 11-01	2011	RSNC
Footnotes					
VI	Ftnt 5	Revised	T/L S2 11-01	2011	RSNC
Reclassified Statement of Changes in Net Position:					
Line					
VI	Ln 2.3	Added USSGL account 7405; Deleted USSGL account 7400	T/L S2 11-01	2011	RSCNP
VI	Ln 3.3	Added USSGL accounts 3105, 5705, and 7405; Deleted USSGL accounts 3108, 5708, and 7400	T/L S2 11-01	2011	RSCNP
VI	Ln 5.7	Added USSGL accounts 5640, 5649, 5650, and 5659	T/L S2 11-01	2011	RSCNP
VI	Ln 6.1	Revised Addl. Info. from "7" to "6" for USSGL accounts 5311, 5318, 7111, 7180, 7211, and 7280	T/L S2 11-01	2011	RSCNP
VI	Ln 6.2	Deleted USSGL accounts 7112, 7190, 7212, and 7290; Revised Addl. Info. from "7" to "6" for USSGL accounts 5310, 5312, 5317, 5319, 7112, 7190, 7212, and 7290; Revised line title	T/L S2 11-01	2011	RSCNP
VI	Ln 6.3	Revised Addl. Info. From "7" to "6" for USSGL accounts 5400 and 5409	T/L S2 11-01	2011	RSCNP
VI	Ln 6.4	Added USSGL accounts 7112, 7190, 7212, and 7290	T/L S2 11-01	2011	RSCNP
VI	Ln 7.2	Revised Addl. Info. From "7" to "6" for USSGL account 5740	T/L S2 11-01	2011	RSCNP
VI	Ln 7.3	Revised Addl. Info. From "7" to "6" for USSGL account 5745	T/L S2 11-01	2011	RSCNP
VI	Ln 7.9	Added USSGL account 5792	T/L S2 11-01	2011	RSCNP
VI	Ln 7.10	Revised Addl. Info. From "8, 10" to "7, 9" for USSGL accounts 5990 and 5993	T/L S2 11-01	2011	RSCNP
VI	Ln 7.11	Revised Addl. Info. From "8, 10" to "7, 9" for USSGL accounts 5991 and 5994	T/L S2 11-01	2011	RSCNP
VI	Ln 7.12	Revised Addl. Info. From "8, 11" to "7, 10" for USSGL accounts 5990, 5991, 5993, and 5994	T/L S2 11-01	2011	RSCNP
VI	Ln 8.4	Revised Addl. Info. From "9, 10" to "8, 9" for USSGL accounts 5990 and 5993	T/L S2 11-01	2011	RSCNP
VI	Ln 8.5	Revised Addl. Info. From "9, 10" to "8, 9" for USSGL accounts 5991 and 5994	T/L S2 11-01	2011	RSCNP
VI	Ln 8.6	Deleted USSGL account 5792; Revised Addl. Info. From "9, 11" to "8, 10" for USSGL accounts 5990, 5991, 5993, and 5994	T/L S2 11-01	2011	RSCNP
Footnotes					
VI	Ftnt 6	Added (new); Deleted (old)	T/L S2 11-01	2011	RSCNP
VI	Ftnt 7	Deleted (old); Revised (old fnt 8)	T/L S2 11-01	2011	RSCNP
VI	Ftnt 8	Revised (new fnt 7)	T/L S2 11-01	2011	RSCNP
VI	Ftnt 9	Added (new); Revised (new fnt 8)	T/L S2 11-01	2011	RSCNP
VI	Ftnt 10	Deleted; Revised (old fnt 11)	T/L S2 11-01	2011	RSCNP
VI	Ftnt 11	Revised (new fnt 10)	T/L S2 11-01	2011	RSCNP
T/L S2 10-02					
I USSGL Chart of Accounts:					
USSGL Account					
I	Acc 1621	Deleted erroneous bolding	T/L S2 10-02	2011	CoA
I	Acc 1622	Deleted erroneous bolding	T/L S2 10-02	2011	CoA
I	Acc 1645	Deleted erroneous bolding	T/L S2 10-02	2011	CoA
I	Acc 1651	Deleted erroneous bolding	T/L S2 10-02	2011	CoA
I	Acc 1653	Deleted erroneous bolding	T/L S2 10-02	2011	CoA
I	Acc 1661	Deleted erroneous bolding	T/L S2 10-02	2011	CoA
I	Acc 5922	Deleted erroneous bolding	T/L S2 10-02	2011	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 5923	Deleted erroneous holding	T/L S2 10-02	2011	CoA
II USSGL Accounts and Definitions:					
USSGL Account					
II	None		T/L S2 10-02	2011	Def
III USSGL Account Transactions:					
Transaction Code					
III	TC B402	Revised comment	T/L S2 10-02	2011	TC
III	TC B406	Revised comment	T/L S2 10-02	2011	TC
III	TC D436	Added dr USSGL account 4650	T/L S2 10-02	2011	TC
III	TC D438	Added dr USSGL account 4650	T/L S2 10-02	2011	TC
III	TC E102	Revised comment	T/L S2 10-02	2011	TC
III	TC F110	Added	T/L S2 10-02	2011	TC
IV USSGL Account Attributes:					
USSGL Proprietary Account Attribute Definition Report:					
Attribute					
IV	None		T/L S2 10-02	2011	Prop ADR
USSGL Proprietary Account Attribute Table:					
Account					
IV	Acc 1325	Added domain value "Y" for attribute Trading Partner	T/L S2 10-02	2011	Prop Tbl
IV	Acc 1329	Added domain value "Y" for attribute Trading Partner	T/L S2 10-02	2011	Prop Tbl
IV	Acc 1378	Deleted domain value "Y" for attribute Trading Partner	T/L S2 10-02	2011	Prop Tbl
IV	Acc 5640	Added domain value "D" for attribute Budgetary Impact Indicator	T/L S2 10-02	2011	Prop Tbl
IV	Acc 5649	Added domain value "D" for attribute Budgetary Impact Indicator	T/L S2 10-02	2011	Prop Tbl
Attribute Domain Value					
IV	Att Adv Budgetary Impact Indicator	Added domain value "D - Budgetary"	T/L S2 10-02	2011	Prop Tbl
FACTS II - Attribute Definition Report:					
IV	None		T/L S2 10-02	2011	FACTSII ADR
FACTS II USSGL Account Attribute Table:					
Account					
IV	Acc 1618B	Added	T/L S2 10-02	2011	FACTSII Tbl
IV	Acc 4126B&E	Added domain value "Y" for attribute Authority Type	T/L S2 10-02	2011	FACTSII Tbl
IV	Acc 4146E	Added domain value "Y" for attribute Financial Account Indicator	T/L S2 10-02	2011	FACTSII Tbl
IV	Acc 4165E	Deleted domain value "Y" for attribute Authority Type	T/L S2 10-02	2011	FACTSII Tbl
IV	Acc 4171E	Added domain value "Y" for attribute Fund Type	T/L S2 10-02	2011	FACTSII Tbl
IV	Acc 4172E	Added domain value "Y" for attribute Fund Type	T/L S2 10-02	2011	FACTSII Tbl
IV	Acc 4173E	Added domain value "Y" for attribute Fund Type	T/L S2 10-02	2011	FACTSII Tbl
IV	Acc 4191E	Deleted domain value "Y" for attributes Direct Transfer Agency and Direct Transfer Account	T/L S2 10-02	2011	FACTSII Tbl
IV	Acc 4192E	Deleted domain value "Y" for attributes Direct Transfer Agency and Direct Transfer Account	T/L S2 10-02	2011	FACTSII Tbl
IV	Acc 4251E	Deleted domain value "Y" for attribute Fund Type	T/L S2 10-02	2011	FACTSII Tbl
IV	Acc 4283B	Deleted domain value "Y" for attribute Fund Type	T/L S2 10-02	2011	FACTSII Tbl
IV	Acc 4285B	Deleted domain value "Y" for attribute Fund Type	T/L S2 10-02	2011	FACTSII Tbl
IV	Acc 4286B	Deleted domain value "Y" for attribute Fund Type	T/L S2 10-02	2011	FACTSII Tbl
IV	Acc 4295E	Deleted domain value "Y" for attribute BEA Category	T/L S2 10-02	2011	FACTSII Tbl
IV	Acc 4420E	Added domain value "Y" for attribute Fund Type	T/L S2 10-02	2011	FACTSII Tbl
IV	Acc 4430E	Added domain value "Y" for attribute Fund Type	T/L S2 10-02	2011	FACTSII Tbl
IV	Acc 4450E	Added domain value "Y" for attribute Fund Type	T/L S2 10-02	2011	FACTSII Tbl
IV	Acc 4510E	Added domain value "Y" for attribute Fund Type	T/L S2 10-02	2011	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 4610E	Added domain value "Y" for attribute Fund Type	T/L S2 10-02	2011	FACTSII Tbl
IV	Acc 4620E	Added domain value "Y" for attribute Fund Type	T/L S2 10-02	2011	FACTSII Tbl
IV	Acc 4630E	Added domain value "Y" for attribute Fund Type	T/L S2 10-02	2011	FACTSII Tbl
IV	Acc 4700E	Added domain value "Y" for attribute Fund Type	T/L S2 10-02	2011	FACTSII Tbl
IV	Acc 4720E	Added domain value "Y" for attribute Fund Type	T/L S2 10-02	2011	FACTSII Tbl
IV	Acc 4802B&E	Added domain value "Y" for attributes Financial Account Indicator and Fund Type	T/L S2 10-02	2011	FACTSII Tbl
IV	Acc 4882E	Added domain value "Y" for Financing Account Indicator; Deleted domain value "Y" for attribute Authority Type	T/L S2 10-02	2011	FACTSII Tbl
IV	Acc 4902E	Added domain value "Y" for attribute Financial Account Indicator	T/L S2 10-02	2011	FACTSII Tbl
IV	Acc 4908B&E	Added domain value "Y" for attribute Financial Account Indicator	T/L S2 10-02	2011	FACTSII Tbl
IV	Acc 4982E	Added domain value "Y" for attribute Financial Account Indicator	T/L S2 10-02	2011	FACTSII Tbl
V USSGL Crosswalks to Standard External Reports:					
SF 133: Report on Budget Execution and Budgetary Resources, and Budget Program and Financing (P&F) Schedule:					
Line					
V	Ln 1102	Revised domain value from "blank" to "P" for attribute Authority Type for USSGL account 4126	T/L S2 10-02	2011	133/P&F
V	Ln 1120	Revised domain value from "blank" to "2/7" for attribute Fund Type for USSGL accounts 4172 and 4173	T/L S2 10-02	2011	133/P&F
V	Ln 1121	Revised domain value from "blank" to "2/7" for attribute Fund Type for USSGL accounts 4171 and 4173	T/L S2 10-02	2011	133/P&F
V	Ln 1152	Revised title	T/L S2 10-02	2011	133
V	Ln 1200	Added USSGL account 4127	T/L S2 10-02	2011	133/P&F
V	Ln 1202	Revised domain value from "blank" to "P" for attribute Authority Type for USSGL account 4126	T/L S2 10-02	2011	133/P&F
V	Ln 1220	Revised domain value from "blank" to "2/7" for attribute Fund Type for USSGL accounts 4172 and 4173	T/L S2 10-02	2011	133/P&F
V	Ln 1221	Revised domain value from "blank" to "2/7" for attribute Fund Type for USSGL accounts 4171 and 4173	T/L S2 10-02	2011	133/P&F
V	Ln 1252	Revised title	T/L S2 10-02	2011	133
V	Ln 1400	Added USSGL account 4126	T/L S2 10-02	2011	133/P&F
V	Ln 1421	Added	T/L S2 10-02	2011	133/P&F
V	Ln 1711	Add USSGL accounts 4171 and 4173	T/L S2 10-02	2011	133/P&F
V	Ln 1810	Add USSGL accounts 4172 and 4173	T/L S2 10-02	2011	133/P&F
V	Ln 1950	Revised title; Deleted USSGL account 4399	T/L S2 10-02	2011	P&F
V	Ln 1951 (old)	Revised to number 1952	T/L S2 10-02	2011	P&F
V	Ln 1951 (new)	Added	T/L S2 10-02	2011	P&F
V	Ln 1952 (old)	Revised to number 1953	T/L S2 10-02	2011	P&F
V	Ln 1952 (new)	Deleted USSGL accounts 4283, 4285, and 4286	T/L S2 10-02	2011	P&F
V	Ln 1954	Added	T/L S2 10-02	2011	P&F
V	Ln 4052	Deleted USSGL account 4273	T/L S2 10-02	2011	P&F
V	Ln 4100	Added domain value "N" for attribute Financing Account Indicator for USSGL accounts 4802, 4902, and 4908	T/L S2 10-02	2011	133/P&F
V	Ln 4101	Added domain value "N" for attribute Financing Account Indicator for USSGL accounts 4802, 4882, 4902, and 4982	T/L S2 10-02	2011	133/P&F
V	Ln 4110	Added USSGL accounts 4802, 4882, 4902, 4908, and 4982; Deleted calculation	T/L S2 10-02	2011	133/P&F
V	Ln 4142	Deleted USSGL account 4273	T/L S2 10-02	2011	P&F
FMS 2108: Yearend Closing Statement:					
V	None		T/L S2 10-02	2011	2108
Balance Sheet:					
V	None		T/L S2 10-02	2011	BalSht
Statement of Net Cost:					
V	None		T/L S2 10-02	2011	NetCost
Statement of Changes in Net Position:					
V	None		T/L S2 10-02	2011	NetPos
Statement of Budgetary Resources					
Line					
V	Ln 3A	Added domain value "P" for attribute Authority Type to USSGL account 4126	T/L S2 10-02	2011	SBR
V	Ln 3B	Added USSGL account 4126	T/L S2 10-02	2011	SBR
Statement of Custodial Activity:					
V	None		T/L S2 10-02	2011	Cust

**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 10-01					
I USSGL Chart of Accounts:					
USSGL Account					
I	Acc 1125	Added	T/L S2 10-01	2011	CoA
I	Acc 1193	Added	T/L S2 10-01	2011	CoA
I	Acc 1194	Added	T/L S2 10-01	2011	CoA
I	Acc 1923	Added	T/L S2 10-01	2011	CoA
I	Acc 1925	Added	T/L S2 10-01	2011	CoA
I	Acc 2660	Added	T/L S2 10-01	2011	CoA
I	Acc 2670	Added	T/L S2 10-01	2011	CoA
I	Acc 2923	Added	T/L S2 10-01	2011	CoA
I	Acc 3105	Added	T/L S2 10-01	2011	CoA
I	Acc 4183	Added	T/L S2 10-01	2011	CoA
I	Acc 4193	Added	T/L S2 10-01	2011	CoA
I	Acc 4253	Added	T/L S2 10-01	2011	CoA
I	Acc 4370	Added	T/L S2 10-01	2011	CoA
I	Acc 4390	Added	T/L S2 10-01	2011	CoA
I	Acc 5640	Added	T/L S2 10-01	2011	CoA
I	Acc 5649	Added	T/L S2 10-01	2011	CoA
I	Acc 5650	Added	T/L S2 10-01	2011	CoA
I	Acc 5659	Added	T/L S2 10-01	2011	CoA
I	Acc 5705	Added	T/L S2 10-01	2011	CoA
I	Acc 5921	Added	T/L S2 10-01	2011	CoA
I	Acc 7405	Added	T/L S2 10-01	2011	CoA
II USSGL Accounts and Definitions:					
USSGL Account					
II	Acc 1125	Added	T/L S2 10-01	2011	Def
II	Acc 1193	Added	T/L S2 10-01	2011	Def
II	Acc 1194	Added	T/L S2 10-01	2011	Def
II	Acc 1195	Revised definition	T/L S2 10-01	2011	Def
II	Acc 1923	Added	T/L S2 10-01	2011	Def
II	Acc 1925	Added	T/L S2 10-01	2011	Def
II	Acc 2660	Added	T/L S2 10-01	2011	Def
II	Acc 2670	Added	T/L S2 10-01	2011	Def
II	Acc 2923	Added	T/L S2 10-01	2011	Def
II	Acc 3105	Added	T/L S2 10-01	2011	Def
II	Acc 3108	Revised definition	T/L S2 10-01	2011	Def
II	Acc 4150	Revised title and definition	T/L S2 10-01	2011	Def
II	Acc 4170	Revised definition	T/L S2 10-01	2011	Def
II	Acc 4183	Added	T/L S2 10-01	2011	Def
II	Acc 4193	Added	T/L S2 10-01	2011	Def
II	Acc 4253	Added	T/L S2 10-01	2011	Def
II	Acc 4370	Added	T/L S2 10-01	2011	Def
II	Acc 4390	Added	T/L S2 10-01	2011	Def
II	Acc 4392	Revised definition	T/L S2 10-01	2011	Def
II	Acc 4393	Revised definition	T/L S2 10-01	2011	Def
II	Acc 5640	Added	T/L S2 10-01	2011	Def
II	Acc 5649	Added	T/L S2 10-01	2011	Def
II	Acc 5650	Added	T/L S2 10-01	2011	Def
II	Acc 5659	Added	T/L S2 10-01	2011	Def
II	Acc 5705	Added	T/L S2 10-01	2011	Def
II	Acc 5708	Revised definition	T/L S2 10-01	2011	Def
II	Acc 5921	Added	T/L S2 10-01	2011	Def
II	Acc 7400	Revised definition	T/L S2 10-01	2011	Def
II	Acc 7405	Added	T/L S2 10-01	2011	Def
III USSGL Account Transactions:					
Cover Sheet					
III	Cov Bullet#4 Transaction Code	Revised: "under that do not meet agency established"	T/L S2 10-01	2011	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 A106	Deleted	T/L S2 10-01	2011	TC
III	TC A110	Revised description and comment; Deleted reference	T/L S2 10-01	2011	TC
III	TC A112	Added cr USSGL account 4390; Deleted cr USSGL account 4393; Revised description; Deleted reference	T/L S2 10-01	2011	TC
III	TC A142	Revised description	T/L S2 10-01	2011	TC
III	TC A143	Revised description and comment; Deleted reference	T/L S2 10-01	2011	TC
III	TC A186	Added cr USSGL accounts 5640 and 5650; Deleted cr USSGL account 5900	T/L S2 10-01	2011	TC
III	TC A402	Added cr USSGL account 4620; Revised description	T/L S2 10-01	2011	TC
III	TC A468	Added dr USSGL account 4183; Added cr USSGL account 4620; Revised description	T/L S2 10-01	2011	TC
III	TC A470	Added dr USSGL account 4620; Added cr USSGL account 4183; Revised description	T/L S2 10-01	2011	TC
III	TC A472	Added dr USSGL account 4193; Added cr USSGL account 4183; Revised description; Deleted reference	T/L S2 10-01	2011	TC
III	TC A474	Added dr USSGL account 4193; Added cr USSGL account 4183; Revised description; Deleted reference	T/L S2 10-01	2011	TC
III	TC A476	Added dr USSGL account 4183; Added cr USSGL account 4193; Revised description	T/L S2 10-01	2011	TC
III	TC A478	Added dr USSGL account 4183; Added cr USSGL account 4193; Revised description	T/L S2 10-01	2011	TC
III	TC A480	Added dr USSGL account 4193; Revised description; Deleted reference	T/L S2 10-01	2011	TC
III	TC A482	Added dr USSGL account 4193; Revised description; Deleted reference	T/L S2 10-01	2011	TC
III	TC A484	Added cr USSGL account 4193; Revised description; Deleted reference	T/L S2 10-01	2011	TC
III	TC A486	Added cr USSGL account 4193; Revised description; Deleted reference	T/L S2 10-01	2011	TC
III	TC A712	Added dr USSGL accounts 4450, 4610, and 4620; Added cr USSGL account 4902; Deleted cr USSGL account 4222	T/L S2 10-01	2011	TC
III	TC B120	Revised comment; Deleted reference	T/L S2 10-01	2011	TC
III	TC B121	Added dr USSGL account 2110	T/L S2 10-01	2011	TC
III	TC B134	Revised comment (deleted "also post USSGL TC E117")	T/L S2 10-01	2011	TC
III	TC B309	Added	T/L S2 10-01	2011	TC
III	TC B420	Added cr USSGL accounts 2660 and 2670	T/L S2 10-01	2011	TC
III	TC B425	Added cr USSGL account 2923; Deleted cr USSGL account 2920; Revised comment	T/L S2 10-01	2011	TC
III	TC B426	Added cr USSGL accounts 2660 and 2670	T/L S2 10-01	2011	TC
III	TC B606	Added	T/L S2 10-01	2011	TC
III	TC B610	Added	T/L S2 10-01	2011	TC
III	TC C150	Added dr USSGL accounts 1193 and 1194	T/L S2 10-01	2011	TC
III	TC C172	Added cr USSGL account 5640; Deleted cr USSGL account 5900	T/L S2 10-01	2011	TC
III	TC C174	Added cr USSGL account 5640; Deleted cr USSGL account 5900	T/L S2 10-01	2011	TC
III	TC C182	Deleted dr USSGL account 4266; Revised comment	T/L S2 10-01	2011	TC
III	TC C184	Deleted	T/L S2 10-01	2011	TC
III	TC C196	Added cr USSGL account 1925; Deleted cr USSGL account 1310; Revised description	T/L S2 10-01	2011	TC
III	TC C416	Added cr USSGL account 5311	T/L S2 10-01	2011	TC
III	TC C422	Added dr USSGL account 1325	T/L S2 10-01	2011	TC
III	TC C636	Added cr USSGL account 5650; Deleted cr USSGL account 5900	T/L S2 10-01	2011	TC
III	TC C646	Added dr USSGL account 6500; Revised comment (deleted COGS)	T/L S2 10-01	2011	TC
III	TC C648	Added dr USSGL account 6500; Revised comment (deleted COGS)	T/L S2 10-01	2011	TC
III	TC C780	Added	T/L S2 10-01	2011	TC
III	TC D304	Added dr USSGL account 3105; Added cr USSGL account 5705	T/L S2 10-01	2011	TC
III	TC D306	Added dr USSGL account 7405; Added cr USSGL accounts 1193, 1194, 1923, and 1925	T/L S2 10-01	2011	TC
III	TC D308	Added dr USSGL accounts 2660 and 2670; Added cr USSGL account 7405	T/L S2 10-01	2011	TC
III	TC D310	Added dr USSGL accounts 1193, 1194, 1923, and 1925; Added cr USSGL account 7405	T/L S2 10-01	2011	TC
III	TC D312	Added dr USSGL account 7405; Added cr USSGL accounts 2660 and 2670	T/L S2 10-01	2011	TC
III	TC D436	Added	T/L S2 10-01	2011	TC
III	TC D438	Added	T/L S2 10-01	2011	TC
III	TC D502	Added dr USSGL account 1125; Revised comment	T/L S2 10-01	2011	TC
III	TC D554	Added cr USSGL accounts 5640 and 5650; Deleted cr USSGL account 5900	T/L S2 10-01	2011	TC
III	TC D558	Added cr USSGL account 5650; Deleted cr USSGL account 5900	T/L S2 10-01	2011	TC
III	TC D579	Added	T/L S2 10-01	2011	TC
III	TC D581	Added	T/L S2 10-01	2011	TC
III	TC E514	Added dr USSGL accounts 2660, 2670, and 2923	T/L S2 10-01	2011	TC
III	TC E516	Added dr USSGL account 1923; Deleted dr USSGL account 1310; Revised description	T/L S2 10-01	2011	TC
III	TC E610	Added cr USSGL accounts 2660, 2670, and 2923	T/L S2 10-01	2011	TC
	TC F104	Added dr USSGL accounts 4450 and 4620; Added cr USSGL accounts 4160, 4165, 4180, and 4183; Deleted dr USSGL accounts 4160 and 4180; Deleted cr USSGL account 4450; Revised description and comment			
III	TC F110	Deleted	T/L S2 10-01	2011	TC
III	TC F112	Deleted cr USSGL accounts 4160 and 4165			
III	TC F302	Added dr USSGL accounts 4370 and 4390; Added cr USSGL accounts 4193 and 4253	T/L S2 10-01	2011	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 F336	Added dr USSGL accounts 5640, 5650, 5705 and 5921; Added cr USSGL accounts 5649 and 5659	T/L S2 10-01	2011	TC
III	TC F338	Added dr USSGL account 7405	T/L S2 10-01	2011	TC
III	TC F340	Added cr USSGL account 7405	T/L S2 10-01	2011	TC
III	TC F342	Added cr USSGL account 3105	T/L S2 10-01	2011	TC
III	TC H100	Added dr USSGL accounts 1193 and 1194	T/L S2 10-01	2011	TC
III	TC H200	Added cr USSGL accounts 1193 and 1194	T/L S2 10-01	2011	TC
III	TC H300	Added cr USSGL account 7405	T/L S2 10-01	2011	TC
III	TC H301	Added dr USSGL account 7405	T/L S2 10-01	2011	TC
IV USSGL Account Attributes:					
USSGL Proprietary Account Attribute Definition Report:					
Attribute					
IV	Att Budgetary Impact Indicator	Added	T/L S2 10-01	2011	Prop ADR
IV	Att Program Indicator	Added	T/L S2 10-01	2011	Prop ADR
IV	Att Availability Type	Deleted	T/L S2 10-01	2011	Prop ADR
USSGL Proprietary Account Attribute Table:					
Column					
IV	Att Program Ind	Added	T/L S2 10-01	2011	Prop Tbl
IV	Att Bud Impact Ind	Added	T/L S2 10-01	2011	Prop Tbl
Account					
IV	Acc 1125	Added	T/L S2 10-01	2011	Prop Tbl
IV	Acc 1193	Added	T/L S2 10-01	2011	Prop Tbl
IV	Acc 1194	Added	T/L S2 10-01	2011	Prop Tbl
IV	Acc 1342	Revised domain value from "E" to "Y" for Ent/NonEnt attribute	T/L S2 10-01	2011	Prop Tbl
IV	Acc 1346	Revised domain value from "E" to "Y" for Ent/NonEnt attribute	T/L S2 10-01	2011	Prop Tbl
IV	Acc 1923	Added	T/L S2 10-01	2011	Prop Tbl
IV	Acc 1925	Added	T/L S2 10-01	2011	Prop Tbl
IV	Acc 2660	Added	T/L S2 10-01	2011	Prop Tbl
IV	Acc 2670	Added	T/L S2 10-01	2011	Prop Tbl
IV	Acc 2920	Revised domain value from "Y" to "N" for attribute Fed/NonFed; Deleted domain value "Y" for attribute Trading Partner	T/L S2 10-01	2011	Prop Tbl
IV	Acc 2923	Added	T/L S2 10-01	2011	Prop Tbl
IV	Acc 3105	Added	T/L S2 10-01	2011	Prop Tbl
IV	Acc 5640	Added	T/L S2 10-01	2011	Prop Tbl
IV	Acc 5649	Added	T/L S2 10-01	2011	Prop Tbl
IV	Acc 5650	Added	T/L S2 10-01	2011	Prop Tbl
IV	Acc 5659	Added	T/L S2 10-01	2011	Prop Tbl
IV	Acc 5705	Added	T/L S2 10-01	2011	Prop Tbl
IV	Acc 5921	Added	T/L S2 10-01	2011	Prop Tbl
IV	Acc 7405	Added	T/L S2 10-01	2011	Prop Tbl
Attribute Domain Value					
IV	Adv Budgetary Impact Indicator	Added	T/L S2 10-01	2011	Prop Tbl
IV	Adv Program Indicator	Added	T/L S2 10-01	2011	Prop Tbl
FACTS II USSGL Account Attribute Table:					
Column					
IV	Att Availability Type	Deleted	T/L S2 10-01	2011	FACTSII Tbl
Account					
IV	Acc 1125	Added	T/L S2 10-01	2011	FACTSII Tbl
IV	Acc 1193	Added	T/L S2 10-01	2011	FACTSII Tbl
IV	Acc 1194	Added	T/L S2 10-01	2011	FACTSII Tbl
IV	Acc 4122	Revised domain value from "U/E" to "U" for attribute TAFS Status	T/L S2 10-01	2011	FACTSII Tbl
IV	Acc 4183	Added	T/L S2 10-01	2011	FACTSII Tbl
IV	Acc 4193	Added	T/L S2 10-01	2011	FACTSII Tbl
IV	Acc 4253	Added	T/L S2 10-01	2011	FACTSII Tbl
IV	Acc 4370	Added	T/L S2 10-01	2011	FACTSII Tbl
IV	Acc 4390	Added	T/L S2 10-01	2011	FACTSII Tbl
IV	Acc 4908	Revised domain value from "U/E" to "E" for attribute TAFS Status	T/L S2 10-01	2011	FACTSII Tbl
V USSGL Crosswalks to Standard External Reports:					
SF 133: Report on Budget Execution and Budgetary Resources, and Budget Program and Financing (P&F) Schedule:					
Column					

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

Section	Item Changed	Change	TFM Effective	Reporting FY	Financial Statement or Report
V	Col	Deleted "Old SF 133 Line No."	T/L S2 10-01	2011	133
V	Col	Deleted attribute "Availability Type"	T/L S2 10-01	2011	133/P&F
	Line				
V	Ln 1020	Added USSGL accounts 4193, 4253, 4370, and 4390	T/L S2 10-01	2011	133/P&F
V	Ln 1020	Delete USSGL account 4350 row with Availability Type X	T/L S2 10-01	2011	133/P&F
V	Ln 1020	Revised SF 133 TAFS Status for USSGL accounts 4122, 4136, 4158, 4273, 4384, 4394, and 4398	T/L S2 10-01	2011	133
V	Ln 1027	Revised comment	T/L S2 10-01	2011	133/P&F
V	Ln 1028	Revised comment	T/L S2 10-01	2011	133/P&F
V	Ln 1029	Delete USSGL account 4350 row with Availability Type X	T/L S2 10-01	2011	133/P&F
V	Ln 1120	Added USSGL account 4193	T/L S2 10-01	2011	133/P&F
V	Ln 1121	Added USSGL account 4193	T/L S2 10-01	2011	133/P&F
V	Ln 1131	Added USSGL account 4390	T/L S2 10-01	2011	133/P&F
V	Ln 1136	Revised comment	T/L S2 10-01	2011	133/P&F
V	Ln 1137	Revised SF 133 TAFS Status for USSGL account 4136	T/L S2 10-01	2011	133
V	Ln 1151	Added USSGL account 4183	T/L S2 10-01	2011	133
V	Ln 1200	Added USSGL account 4370	T/L S2 10-01	2011	133/P&F
V	Ln 1220	Added USSGL account 4193	T/L S2 10-01	2011	133/P&F
V	Ln 1221	Added USSGL account 4193	T/L S2 10-01	2011	133/P&F
V	Ln 1232	Added USSGL account 4390	T/L S2 10-01	2011	133/P&F
V	Ln 1237	Revised comment	T/L S2 10-01	2011	133/P&F
V	Ln 1251	Added USSGL account 4183	T/L S2 10-01	2011	133
V	Ln 1700	Added USSGL account 4253	T/L S2 10-01	2011	133/P&F
V	Ln 1700	Revised SF 133 TAFS Status for USSGL account 4273	T/L S2 10-01	2011	133
V	Ln 1721	Revised comment	T/L S2 10-01	2011	133/P&F
V	Ln 1800	Added USSGL account 4253	T/L S2 10-01	2011	133/P&F
V	Ln 1800	Revised SF 133 TAFS Status for USSGL account 4273	T/L S2 10-01	2011	133
V	Ln 1821	Revised comment	T/L S2 10-01	2011	133/P&F
V	Ln 1901	Revised comment	T/L S2 10-01	2011	133/P&F
V	Ln 2501	Revised comment	T/L S2 10-01	2011	133/P&F
V	Ln 2502	Revised comment	T/L S2 10-01	2011	133/P&F
V	Ln 4030	Added USSGL account 4253	T/L S2 10-01	2011	133/P&F
V	Ln 4031	Revised SF 133 TAFS Status for USSGL account 4273	T/L S2 10-01	2011	133
V	Ln 4032	Revised SF 133 TAFS Status for USSGL account 4273	T/L S2 10-01	2011	133
V	Ln 4033	Added USSGL account 4253	T/L S2 10-01	2011	133/P&F
V	Ln 4052	Added USSGL account 4253	T/L S2 10-01	2011	133/P&F
V	Ln 4120	Added USSGL account 4253	T/L S2 10-01	2011	133/P&F
V	Ln 4121	Revised SF 133 TAFS Status for USSGL account 4273	T/L S2 10-01	2011	133
V	Ln 4122	Revised SF 133 TAFS Status for USSGL account 4273	T/L S2 10-01	2011	133
V	Ln 4123	Added USSGL account 4253	T/L S2 10-01	2011	133/P&F
V	Ln 4142	Added USSGL account 4253	T/L S2 10-01	2011	133/P&F
V	Ln 5010	Revised Transaction Partner domain values for USSGL accounts 1618 and 1620	T/L S2 10-01	2011	P&F
V	Ln 5011	Revised Transaction Partner domain values for USSGL accounts 1618 and 1620	T/L S2 10-01	2011	P&F
V	Ln 7010	Revised comment	T/L S2 10-01	2011	133/P&F
V	Ln 7011	Revised comment	T/L S2 10-01	2011	133/P&F
V	Ln 7012	Revised comment	T/L S2 10-01	2011	133/P&F
V	Ln 7020	Revised comment	T/L S2 10-01	2011	133/P&F
FMS 2108: Yearend Closing Statement:					
Unexpended Balances, Investments, and Imprest Funds					
	Column				
V	Col 6	Added USSGL account 1125 to RT7 921	T/L S2 10-01	2011	2108
Balance Sheet:					
	Line				
V	Ln 3	Added USSGL accounts 1923 and 1925	T/L S2 10-01	2011	BalSht
V	Ln 5	Deleted Addl. Info. #3 from USSGL account 1921	T/L S2 10-01	2011	BalSht
V	Ln 7	Added USSGL accounts 1125, 1193, and 1194	T/L S2 10-01	2011	BalSht
V	Ln 8	Revised Addl. Info. #7 to #2 for USSGL accounts 1610, 1611, 1612, and 1613	T/L S2 10-01	2011	BalSht
V	Ln 17	Deleted Addl. Info. #4 from USSGL account 2144	T/L S2 10-01	2011	BalSht
V	Ln 19	Added USSGL account 2923; Deleted USSGL account 2921	T/L S2 10-01	2011	BalSht
V	Ln 21	Deleted Addl. Info. #4 from USSGL account 2144	T/L S2 10-01	2011	BalSht
V	Ln 24	Revised Addl. Info. #9 to #8 for USSGL account 2690	T/L S2 10-01	2011	BalSht
V	Ln 27	Added USSGL accounts 2660 and 2670; Deleted USSGL account 2690	T/L S2 10-01	2011	BalSht
V	Ln 27	Revised Addl. Info. #10 to #3 for USSGL account 2980	T/L S2 10-01	2011	BalSht
V	Ln 30	Added USSGL account 3105; Deleted Addl. Info. #5 from all USSGL account	T/L S2 10-01	2011	BalSht

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

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>TFM Effective</u>	<u>Reporting FY</u>	<u>Financial Statement or Report</u>
V	Ln 31	Added USSGL account 3105; Deleted Addl. Info. #6 from all USSGL account	T/L S2 10-01	2011	BalSht
V	Ln 32	Added USSGL accounts 5640, 5649, 5650, 5659, 5705, 5921, and 7405; Revised Addl. Info. from #5 and #10 to #3 for USSGL accounts 5990 and 5991	T/L S2 10-01	2011	BalSht
V	Ln 33	Added USSGL accounts 5640, 5649, 5650, 5659, 5705, 5921, and 7405; Deleted Addl. Info. #6 from all USSGL accounts	T/L S2 10-01	2011	BalSht
<u>Footnotes</u>					
V	Fnt 2 (old)	Deleted	T/L S2 10-01	2011	BalSht
V	Fnt 3 (old)	Deleted	T/L S2 10-01	2011	BalSht
V	Fnt 4	Deleted	T/L S2 10-01	2011	BalSht
V	Fnt 5	Deleted	T/L S2 10-01	2011	BalSht
V	Fnt 6	Deleted	T/L S2 10-01	2011	BalSht
V	Fnt 7	Revised to footnote #2	T/L S2 10-01	2011	BalSht
V	Fnt 8	Deleted	T/L S2 10-01	2011	BalSht
V	Fnt 9	Deleted	T/L S2 10-01	2011	BalSht
V	Fnt 10	Revised to footnote #5	T/L S2 10-01	2011	BalSht
Statement of Net Cost:					
<u>Column</u>					
V	Col Proglnd	Added attribute "Program Indicator"	T/L S2 10-01	2011	NetCost
<u>Line</u>					
V	Ln 1	Added domain value "P" for attribute "program indicator" for USSGL accounts 6400, 6800, 6850, 6900, 7210, 7211, 7212, 7280, 7290, 7300, 7500, and 7600	T/L S2 10-01	2011	NetCost
V	Ln 2	Added USSGL account 5921	T/L S2 10-01	2011	NetCost
V	Ln 2	Added domain value "P" for attribute "program indicator" for USSGL accounts 5310, 5311, 5312, 5313, 5314, 5315, 5317, 5318, 5319, 5900, 5909, 5922, 7110, 7111, 7112, 7180, and 7190	T/L S2 10-01	2011	NetCost
V	Ln 4	Added domain value "Q" for attribute "program indicator" for USSGL accounts 6400, 6800, 6850, 6900, 7210, 7211, 7212, 7280, 7290, 7300, 7500, and 7600	T/L S2 10-01	2011	NetCost
V	Ln 5	Added domain value "Q" for attribute "program indicator" for USSGL accounts 5310, 5311, 5312, 5313, 5317, 5318, 5319, 5900, 5909, 7110, 7111, 7112, 7180, and 7190	T/L S2 10-01	2011	NetCost
<u>Footnotes</u>					
V	Fnt 4	Deleted	T/L S2 10-01	2011	NetCost
V	Fnt 5	Deleted	T/L S2 10-01	2011	NetCost
Statement of Changes in Net Position:					
<u>Column</u>					
V	Col BudImplnd	Added attribute "Budgetary Impact Indicator"	T/L S2 10-01	2011	NetPos
<u>Line</u>					
V	Ln 2b	Added USSGL accounts 5705 and 7405	T/L S2 10-01	2011	NetPos
V	Ln 4	Added domain value "D" for attribute "Budgetary Impact Indicator" for USSGL account 5790; Revised footnote from #8 to #3 for USSGL account 5790	T/L S2 10-01	2011	NetPos
V	Ln 5	Revised footnote from #4 to #2 for USSGL account 5700	T/L S2 10-01	2011	NetPos
V	Ln 6	Added domain value "D" for attribute "Budgetary Impact Indicator" for USSGL accounts 5900 and 5909; Revised footnote from #9 to #4 for USSGL accounts 5800, 5801, 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, and 5896	T/L S2 10-01	2011	NetPos
V	Ln 7	Added USSGL accounts 5640 and 5649; Deleted USSGL accounts 5900 and 5909	T/L S2 10-01	2011	NetPos
V	Ln 9	Added domain value "D" for attribute "Budgetary Impact Indicator" and Deleted footnote for USSGL accounts 5790, 7110, 7111, 7112, 7180, 7190, 7210, 7211, 7212, 7280, 7290, and 7500	T/L S2 10-01	2011	NetPos
V	Ln 10	Added USSGL accounts 5650 and 5659; Deleted USSGL accounts 5900 and 5909	T/L S2 10-01	2011	NetPos
V	Ln 13	Added domain value "E" for attribute "budgetary impact indicator" and Deleted footnote for USSGL accounts 5790, 5791, 5795, 5900, 5909, 5993, 5994, 7110, 7111, 7112, 7180, 7190, 7210, 7211, 7212, 7280, 7290, and 7500	T/L S2 10-01	2011	NetPos
V	Ln 19b	Added USSGL account 3105	T/L S2 10-01	2011	NetPos
V	Ln 21	Revised footnote from #11 to #6 for USSGL account 3101	T/L S2 10-01	2011	NetPos
V	Ln 22	Revised footnote from #4 to #2 for USSGL accounts 3102 and 3103	T/L S2 10-01	2011	NetPos
V	Ln 23	Revised footnote from #4 to #2 for USSGL account 3106	T/L S2 10-01	2011	NetPos
V	Ln 27	Revised footnote from #10 to #5 for calculation	T/L S2 10-01	2011	NetPos
<u>Footnotes</u>					
V	Fnt 2	Deleted	T/L S2 10-01	2011	NetPos
V	Fnt 3	Deleted	T/L S2 10-01	2011	NetPos
V	Fnt 4	Revised to footnote #2	T/L S2 10-01	2011	NetPos
V	Fnt 5	Deleted	T/L S2 10-01	2011	NetPos

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

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>TFM Effective</u>	<u>Reporting FY</u>	<u>Financial Statement or Report</u>
V	Fnt 6	Deleted	T/L S2 10-01	2011	NetPos
V	Fnt 7	Deleted	T/L S2 10-01	2011	NetPos
V	Fnt 8	Revised to footnote #2	T/L S2 10-01	2011	NetPos
V	Fnt 9	Revised to footnote #4	T/L S2 10-01	2011	NetPos
V	Fnt 10	Revised to footnote #5	T/L S2 10-01	2011	NetPos
V	Fnt 11	Revised to footnote #6	T/L S2 10-01	2011	NetPos
V	Fnt 12	Deleted	T/L S2 10-01	2011	NetPos
Statement of Budgetary Resources					
<u>Line</u>					
V	Ln 3A	Added USSGL account 4370	T/L S2 10-01	2011	SBR
V	Ln 3D2A	Added USSGL account 4253	T/L S2 10-01	2011	SBR
V	Ln 4	Added USSGL accounts 4183 and 4193	T/L S2 10-01	2011	SBR
V	Ln 6	Added USSGL account 4390	T/L S2 10-01	2011	SBR
V	Ln 19B	Added USSGL account 4253	T/L S2 10-01	2011	SBR
V	Ln 19C	Deleted all USSGL accounts; Added "This line is not supported by the USSGL"	T/L S2 10-01	2011	SBR
<u>Footnotes</u>					
V	Fnt 4 (old)	Deleted	T/L S2 10-01	2011	SBR
V	Fnt 5	Revised; Revised to footnote #4	T/L S2 10-01	2011	SBR
Statement of Custodial Activity:					
<u>Line</u>					
V	11	Deleted USSGL accounts 5890, 5891, 5892, 5893, 5894, 5895, 5896, and 6330.	T/L S2 10-01	2011	Cust