SUPPLEMENT SUMMARY OF CHANGES

U.S. Government Standard General Ledger Summary of Changes

| Section | Item Changed | Change | | |
|---------|---|------------------------------|--|--|
| I/II | USSGL Chart of Accounts and Descriptions: | | | |
| | SGL Account | | | |
| | 3100 | Revised title and definition | | |
| | 3101 | Added | | |
| | 3102 | Added | | |
| | 3103 | Added | | |
| | 3106 | Added | | |
| | 3107 | Added | | |
| | 3109 | Added | | |
| | 3320 | Deleted | | |
| | 5700 | Revised definition | | |

III USSGL Account Transactions:

| Account Transaction | |
|---------------------|--|
| A104 | Revised description and comment |
| | Deleted cr 3100, Added cr 3101 |
| A106 | Revised comment |
| | Deleted dr 3100, Added dr 3106 |
| A108 | Deleted |
| A110 | Revised description, comment, transaction origin |
| | Deleted cr 3100, Added cr 3101 |
| A112 | Deleted dr 3100, Added dr 3106 |
| | Revised transaction origin |
| A130 | Deleted dr 3100, Added dr 3106 |
| A132 | Deleted dr 3100, Added dr 3106 |
| A136 | Deleted dr 3100, Added dr 3106 |
| A146 | Revised comment |
| A170 | Deleted cr 3100, Added cr 3101 |
| A214 | Revised comment |
| | Deleted dr 3100, Added dr 3103 |
| A220 | Revised comment |
| | Deleted cr 3100, Added cr 3102 |
| A226 | Revised comment |
| | Deleted dr 3100, Added dr 3103 |
| A228 | Revised comment |
| | Deleted cr 3100, Added cr 3102 |
| A230 | Revised comment |
| | Deleted dr 3100, Added dr 3103 |
| A232 | Revised comment |
| | Deleted cr 3100, Added cr 3102 |
| A246 | Revised comment |
| | Deleted cr 3100, Added cr 3102 |
| A248 | Revised comment |
| | Deleted dr 3100, Added dr 3103 |
| | |

Continued...

SUPPLEMENT SUMMARY OF CHANGES

U.S. Government Standard General Ledger Summary of Changes

| Account Transaction A250 Deleted cr 3100, Added cr 3102 A252 Deleted dr 3100, Added dr 3103 A254 Deleted dr 3100, Added dr 3103 A256 Revised description and comment Deleted dr 3100, Added dr 3103 A257 Added A308 Revised title - account 4871 B102 Revised comment B105 Revised comment B106 Revised comment B107 Revised comment B108 Revised comment B118 Revised comment B119 Revised comment B130 Revised comment B134 Revised comment B144 Revised comment B155 Revised comment B166 Revised comment B17 Revised comment B187 Revised comment B188 Revised comment B199 Revised comment B100 Revised comment B1100 Revised comment B1110 Revised comment B11110 Revised comment B111110 Revised comment B1111110 Revised comment B1111110 Revised comment B1111110 Revised comment B11111110 Revised comment B1111110 Revised comment B1111110 Revised comment B111110 Revised comment B1111110 Revised comment B1111110 Revised comment B1111110 Revised comment B111110 Revised comment B1111110 Revised comment B111110 Revised comment B1111110 Revised comment B111110 Revised comment B111110 Revised comment B | Section | Item Changed | <u>Change</u> | |
|--|-----------|-----------------------------|-------------------------------|--|
| A250 Deleted cr 3100, Added cr 3102 A252 Deleted dr 3100, Added dr 3103 A254 Deleted dr 3100, Added dr 3103 A256 Revised description and comment Deleted dr 3100, Added dr 3103 Added A308 Revised title - account 4871 B102 Revised comment B106 Revised comment B107 Revised comment B108 Revised comment B109 Revised comment B100 Revised comment B100 Revised comment B101 Revised comment B102 Revised comment B103 Revised comment B104 Revised comment B105 Revised comment B106 Revised comment B107 Revised comment B108 Revised comment B109 Revised comment B109 Revised comment B1100 Revised comment B1110 Revised comment B120 Revised comment B120 Revised comment B210 Revised comment B22 Revised comment B232 Revised comment B234 Revised comment B2404 Revised comment B250 Revised comment B260 Revised comment B270 Revised comment B400 Revised comment B401 Revised comment B402 Revised comment B403 Revised comment B404 Revised comment B405 Revised comment B406 Revised comment B471 Revised comment B471 Revised comment B472 Revised comment R473 Revised comment B474 Revised comment R474 Revised comment R475 Revised comment R476 Revised comment R477 Revised comment R477 Revised comment R478 Revised comment R479 Revised comment R479 Revised comment R471 Revised comment R471 Revised comment R471 Revised comment R471 Revised comment R472 Revised comment R473 Revised comment R474 Revised comment R475 Revised comment R476 R4760 | ш | USSGL Account Transactions: | | |
| A250 Deleted cr 3100, Added cr 3102 A252 Deleted dr 3100, Added dr 3103 A254 Deleted dr 3100, Added dr 3103 A256 Revised description and comment Deleted dr 3100, Added dr 3103 Added A308 Revised title - account 4871 B102 Revised comment B106 Revised comment B107 Revised comment B108 Revised comment B109 Revised comment B100 Revised comment B100 Revised comment B101 Revised comment B102 Revised comment B103 Revised comment B104 Revised comment B105 Revised comment B106 Revised comment B107 Revised comment B108 Revised comment B109 Revised comment B109 Revised comment B1100 Revised comment B1110 Revised comment B120 Revised comment B120 Revised comment B210 Revised comment B22 Revised comment B232 Revised comment B234 Revised comment B2404 Revised comment B250 Revised comment B260 Revised comment B270 Revised comment B400 Revised comment B401 Revised comment B402 Revised comment B403 Revised comment B404 Revised comment B405 Revised comment B406 Revised comment B471 Revised comment B471 Revised comment B472 Revised comment R473 Revised comment B474 Revised comment R474 Revised comment R475 Revised comment R476 Revised comment R477 Revised comment R477 Revised comment R478 Revised comment R479 Revised comment R479 Revised comment R471 Revised comment R471 Revised comment R471 Revised comment R471 Revised comment R472 Revised comment R473 Revised comment R474 Revised comment R475 Revised comment R476 R4760 | | Account Transaction | | |
| A252 Deleted dr 3100, Added dr 3103 A254 Deleted dr 3100, Added dr 3103 A256 Revised description and comment Deleted dr 3100, Added dr 3103 A257 Added A308 Revised title - account 4871 B102 Revised comment B105 Revised comment B106 Revised comment B107 Revised comment B108 Revised comment B108 Revised comment B109 Revised comment B109 Revised comment B100 Revised comment B110 Revised comment B1110 Revised comment B1110 Revised comment B1111 Revised comment B112 Revised comment B12 Revised comment B134 Revised comment B130 Revised comment B20 Revised comment B20 Revised comment B20 Revised comment B210 Revised comment B22 Revised comment B22 Revised comment B232 Revised comment B240 Revised comment B250 Revised comment B261 Revised comment B271 Revised comment B272 Revised comment B273 Revised comment B274 Revised comment B275 Revised comment B275 Revised comment B276 Revised comment B277 Revised comment B277 Revised comment B278 Revised comment B279 Revised comment B279 Revised comment B270 Revised comment B270 Revised comment B271 Revised comment B272 Revised comment B273 Revised comment B274 Revised comment B275 Revised comment B275 Revised comment B276 Revised comment B277 Revised Revised Revised Revised Revised Revised Revis | | | | |
| A254 Deleted dr 3100, Added dr 3103 A256 Revised description and comment Deleted dr 3100, Added dr 3103 A257 Added A308 Revised title - account 4871 B102 Revised comment B105 Revised comment B106 Revised comment B107 Revised comment B108 Revised comment B109 Revised comment B100 Revised comment B110 Revised comment B1110 Revised comment B1111 Revised comment B112 Revised comment B130 Revised comment B130 Revised comment B130 Revised comment B130 Revised comment B1302 Revised comment B302 Revised comment B304 Revised comment B306 Revised comment B307 Revised comment B308 Revised comment B309 Revised comment B300 Revised comment B301 Revised comment B302 Revised comment B303 Revised comment B304 Revised comment B305 Revised comment B306 Revised comment B307 Revised comment B308 Revised comment B309 Revised comment B309 Revised comment B400 Revised comment B400 Revised comment B401 Revised comment B402 Revised comment B403 Revised comment B404 Revised comment B405 Revised comment B406 Revised comment B407 Revised title - account 4871 B408 Revised comment B409 Revised comment B409 Revised comment B409 Revised comment B4000 Revised comment B401 Revised comment B402 Revised comment B4030 Revised comment B4040 Revised comment B4050 Revised comment B4060 Revised comment B407 Revised comment B408 Revised comment B409 Revised comment B400 Revised comment | | | | |
| A256 Revised description and comment Deleted dr 3100, Added dr 3103 A257 Added A308 Revised title - account 4871 B102 Revised comment B105 Revised comment B106 Revised comment B107 Revised comment B108 Revised comment B109 Revised comment B118 Revised comment B130 Revised comment B130 Revised comment B134 Revised comment B134 Revised comment B302 Revised comment B304 Revised comment B305 Revised comment B306 Revised comment B307 Revised comment B308 Revised comment B309 Revised comment B300 Revised comment B300 Revised comment B301 Revised comment B302 Revised comment B303 Revised comment B304 Revised comment B305 Revised comment B306 Revised comment B307 Revised comment B308 Revised comment B309 Revised comment B309 Revised comment B300 Revised comment B400 Revised comment B401 Revised comment B402 Revised comment B403 Revised comment B404 Revised comment B404 Revised comment B405 Revised comment B406 Revised comment B406 Revised comment B407 Revised comment B408 Revised comment | | | | |
| Deleted dr 3100, Added dr 3103 | | | • | |
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| B102 Revised comment | | | | |
| B105 Revised comment | | | | |
| B106 Revised comment | | | | |
| B107 Revised comment | | | | |
| B108 Revised comment B118 Revised comment B130 Revised comment B134 Revised comment Deleted dr 3100, Added dr 3107 B302 Revised comment B306 Revised comment B306 Revised comment B320 Revised comment B321 Revised comment B322 Revised comment B332 Revised comment B334 Revised comment C132 Revised comment C134 Revised comment C136 Revised comment C136 Revised comment C136 Revised comment C108 Revised comment C109 Revised comment C2006 Revised comment C2006 Revised comment C2006 Revised comment D100 Revised comment D1010 Revised comment D114 Revised comment D115 Revised comment D116 Revised comment D117 Revised comment D180 Revised comment D1919 Revised comment D1910 Revised comment D1100 Revised comment D1101 Revised comment D1101 Revised comment D1102 Revised comment D1103 Revised comment D1104 Revised comment D1105 Revised comment D1106 Revised comment D1107 Revised comment D1108 Revised comment D1109 Revised comment Revised dr 4610 and cr 4700 D400 Revised comment D400 Revised comment D4000 Revised comment D4000 Revised comment D4000 Revised comment | | | | |
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| B130 | | | | |
| B134 Revised comment | | | | |
| Deleted dr 3100, Added dr 3107 | | | | |
| B302 Revised comment B304 Revised comment B306 Revised comment B322 Revised comment B332 Revised comment B334 Revised comment B404 Revised comment C132 Revised comment C134 Revised comment C136 Revised comment C138 Revised comment C206 Revised comment D102 Revised comment D104 Revised comment D114 Revised comment D116 Revised comment D120 Revised title - account 4871 D121 Revised comment Revised title - account 4871 Revised title - account 4871 D134 Revised description, comment; Added dr 4610 and cr 4700 Revised comment D402 Revised comment D404 Revised comment D406 Revised comment D408 Revised comment | | | | |
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| B306 Revised comment B322 Revised comment B332 Revised comment B334 Revised comment B404 Revised comment C132 Revised comment C134 Revised comment C136 Revised comment C138 Revised comment C206 Revised comment D102 Revised comment D104 Revised comment D150 Revised comment D16 Revised comment D114 Revised comment D120 Revised comment D120 Revised comment D132 Revised comment D134 Revised comment Revised comment D134 Revised title - account 4871 D135 Revised title - account 4871 D146 Revised title - account 4871 D150 Revised title - account 4871 D160 Revised title - account 4871 D170 Revised title - account 4871 | | | | |
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| C136 Revised comment C138 Revised comment C206 Revised comment D102 Revised comment D106 Revised comment D114 Revised comment D116 Revised comment D120 Revised comment D120 Revised title - account 4871 D126 Revised comment D132 Revised comment Revised title - account 4871 D134 Revised title - account 4871 D302 Revised description, comment; Added dr 4610 and cr 4700 D402 Revised comment D404 Revised comment D406 Revised comment D408 Revised comment | | C132 | Revised comment | |
| C138 Revised comment C206 Revised comment D102 Revised comment D106 Revised comment D114 Revised comment D116 Revised comment D120 Revised title - account 4871 D126 Revised comment D132 Revised comment Revised title - account 4871 D134 Revised title - account 4871 D302 Revised description, comment; Added dr 4610 and cr 4700 D402 Revised comment D404 Revised comment D406 Revised comment D408 Revised comment | | C134 | Revised comment | |
| C206 Revised comment D102 Revised comment D106 Revised comment D114 Revised comment D116 Revised comment D120 Revised title - account 4871 D126 Revised comment D132 Revised comment Revised title - account 4871 D134 Revised title - account 4871 D302 Revised description, comment; Added dr 4610 and cr 4700 D402 Revised comment D404 Revised comment D406 Revised comment D408 Revised comment | | C136 | Revised comment | |
| D102 Revised comment D106 Revised comment D114 Revised comment D116 Revised comment D120 Revised title - account 4871 D126 Revised comment D132 Revised comment Revised title - account 4871 D134 Revised title - account 4871 D302 Revised description, comment; Added dr 4610 and cr 4700 D402 Revised comment D404 Revised comment D406 Revised comment D408 Revised comment | | C138 | Revised comment | |
| D106 Revised comment D114 Revised comment D116 Revised comment D120 Revised title - account 4871 D126 Revised comment D132 Revised comment Revised title - account 4871 D134 Revised title - account 4871 D302 Revised description, comment; Added dr 4610 and cr 4700 D402 Revised comment D404 Revised comment D406 Revised comment D408 Revised comment | | C206 | Revised comment | |
| D114 Revised comment D116 Revised comment D120 Revised title - account 4871 D126 Revised comment D132 Revised comment Revised title - account 4871 D134 Revised title - account 4871 D302 Revised description, comment; Added dr 4610 and cr 4700 D402 Revised comment D404 Revised comment D406 Revised comment D408 Revised comment | | D102 | Revised comment | |
| D116 Revised comment D120 Revised title - account 4871 D126 Revised comment D132 Revised comment Revised title - account 4871 D134 Revised title - account 4871 D302 Revised description, comment; Added dr 4610 and cr 4700 D402 Revised comment D404 Revised comment D406 Revised comment D408 Revised comment | | D106 | Revised comment | |
| D120 Revised title - account 4871 D126 Revised comment D132 Revised comment Revised title - account 4871 D134 Revised title - account 4871 D302 Revised description, comment; Added dr 4610 and cr 4700 D402 Revised comment D404 Revised comment D406 Revised comment D408 Revised comment | | D114 | Revised comment | |
| D126 Revised comment D132 Revised comment Revised title - account 4871 D134 Revised title - account 4871 D302 Revised description, comment; Added dr 4610 and cr 4700 D402 Revised comment D404 Revised comment D406 Revised comment D408 Revised comment | | D116 | Revised comment | |
| D132 Revised comment Revised title - account 4871 D134 Revised title - account 4871 D302 Revised description, comment; Added dr 4610 and cr 4700 D402 Revised comment D404 Revised comment D406 Revised comment D408 Revised comment | | D120 | Revised title - account 4871 | |
| Revised title - account 4871 D134 Revised title - account 4871 D302 Revised description, comment; Added dr 4610 and cr 4700 D402 Revised comment D404 Revised comment D406 Revised comment D408 Revised comment | | D126 | Revised comment | |
| D134 Revised title - account 4871 D302 Revised description, comment; Added dr 4610 and cr 4700 D402 Revised comment D404 Revised comment D406 Revised comment D408 Revised comment | | D132 | Revised comment | |
| D302 Revised description, comment; Added dr 4610 and cr 4700 D402 Revised comment D404 Revised comment D406 Revised comment D408 Revised comment | | | Revised title - account 4871 | |
| Added dr 4610 and cr 4700 D402 Revised comment D404 Revised comment D406 Revised comment D408 Revised comment | | D134 | Revised title - account 4871 | |
| D402 Revised comment D404 Revised comment D406 Revised comment D408 Revised comment | | D302 | Revised description, comment; | |
| D404 Revised comment D406 Revised comment D408 Revised comment | | | Added dr 4610 and cr 4700 | |
| D406 Revised comment D408 Revised comment | | D402 | Revised comment | |
| D408 Revised comment | | D404 | Revised comment | |
| | | D406 | Revised comment | |
| Continued | | D408 | Revised comment | |
| | Continued | | | |

SUPPLEMENT SUMMARY OF CHANGES

U.S. Government Standard General Ledger Summary of Changes

| Section | Item Changed | <u>Change</u> | |
|----------------|-----------------------------|--|--|
| ш | USSGL Account Transactions: | | |
| | Account Transaction | | |
| | D410 | Revised comment | |
| | D616 | Revised comment | |
| | F106 | Revised description and comment | |
| | | Deleted dr 3100, Added dr 3106 | |
| | F107(new) | Added | |
| | F107 | Revised to F108 | |
| | | Revised description | |
| | | Deleted dr 3100, Added dr 3101 | |
| | F108 | Revised to F109 | |
| | | Revised comment | |
| | F120 | Revised description | |
| | | Deleted dr 3100, Added dr 3106 | |
| | F122 | Deleted dr 3100, Added dr 3106 | |
| | F128 | Revised description and comment | |
| | | Deleted cr 4350 and pair dr 3100/cr 1010 | |
| | | Deleted cr 3100, Added cr 3107 | |
| | F227 | Revised title - account 4871 | |
| | F233 | Added | |

IV USSGL Attributes:

<u>Definitions</u>: Revised Attribute Domain Values for Year_of_Budget Auth Page IV-50

Revised Attribute Domain Values for Borrowing Source Page IV-50
Revised Attribute Domain Values for Advance Flag Page IV-50

Revised Deficiency Flag Attribute Definition Page IV-51

 $Revised-Detailed\ Financial\ Information-$

Bolded Attribute Titles and Domain Values Pages IV-47-51

Fiscal 2002 FACTS II Attribute Table:

Deleted USSGL Account 1618 Page IV-55

Deleted Footnote Indicator "2" for Column Heading -

"Transaction Partner" Attribute Page IV-55 thru 61
Deleted Attribute Titles and Domain Values Page IV-62