

## **INSTRUCTION FOR STANDARD GENERAL LEDGER STATEMENT OF DIFFERENCES REPORT**

1. Attached Enclosure 2, Subject: Standard General Ledger Statement of Differences is to be used for all adjustments/changes between CEFMS SGL account balances and CEEMIS SGL account balances at the field offices.
2. Indicate any monetary changes being made to the SGL's and indicate if you have supporting documentation for each change.
3. If there are no changes/adjustments then indicate that on the report. Negative reports are required. Specify in the Negative report if it is Civil or Revolving Fund.
4. Please provide specific details for each adjustment on the report.
5. Submit the report to the UFC by the 15<sup>th</sup> calendar day of each month. Reporting personnel should ensure that the accountable F&AO are provided a copy of this report.
6. The report should be submitted to the POCs stated below via e-mail.
7. POCs are:

Civil - Lynda Locke      (901)874-8452  
RF    - Anita Lauterbach (901)874-8448