

U.S. Standard General Ledger
Summary of Changes

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
Bulletin No. 2019-02						
Part 1 Fiscal 2018						
I	<i>USSGL Chart of Accounts:</i>					
I	None				COA	
II	<i>USSGL Accounts and Definitions:</i>					
II	None				DEF	
III	<i>USSGL Account Transactions:</i>					
III	None				TC	
IV	<i>USSGL Account Attributes:</i>					
USSGL Proprietary and Budgetary Account Attribute Definition Report:						
IV	None				ADR	
IV	USSGL Proprietary and Budgetary Account Attribute Table:					
	<u>Attribute</u>					
IV	None				ATT TBL	
	<u>USSGL</u>					
IV	None				ATT TBL	
V	<i>USSGL Crosswalks to Standard External Reports:</i>					
Balance Sheet:						
	<u>Column</u>					
V	None				BS	
	<u>Line</u>					
V	None				BS	
Statement of Net Cost:						
	<u>Line</u>					
V	None				SNC	
	<u>Footnote</u>					
V	None				SNC	
Statement of Changes in Net Position						
	<u>Line</u>					
V	None				SCNP	

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
V	Footnote					
V	None				SCNP	
Statement of Custodial Activity:						
V	Line					
V	None				SCA	
V	Footnote					
V	None				SCA	
Statement of Budgetary Resources:						
V	Column					
V	None				SBR	
V	Line					
V	1051	Added USSGL accounts 413400 and 414400 with TAS Status attribute domain value "U"; Added USSGL account 435000 with TAS Status attribute domain value "E" and no footnote; Added USSGL accounts 414700, 415200, 415901, 419000, 435500, 435600, 435700, 439600, 439801 and 439900; Added footnote 3 to USSGL account 426800	Bulletin No. 2019-02	2018-12	SBR	2, 4
V	1051	Deleted USSGL accounts 415300, 429500 and 436000 with Begin End Indicator attribute domain value "B"; Deleted footnote 1 from USSGL accounts 412200, 412600, 412700, 413600, 413700, 415300, 415800, 416600, 417000, 417100, 417200, 422100, 422200, 422500, 425100, 428300, 428500, 428600, 428700, 429500, 436000, 438400, 439400, 439700, 439800, 480100, and 490100; Deleted footnote 3 from USSGL accounts 404800, 411601, 416600, 417100, 417200, 417600, 419100, 419200, 419600, 419700, 419900, 422100, 422200, 422500, 425100, 428300, 429500, 432000, 435000, 435100, 436000, 438400, 439400, 439701, 480100, 487100, 487200, 490100, 490800, 497100 and 497200.	Bulletin No. 2019-02	2018-12	SBR	2, 4
V	1980	Added USSGL accounts 411601, 413400, 414400, 414700, 415200, 415901, 432000, 435100, 435500, 435600, 435700, 438500, 439600, 439801, 439900, 487100, 487200, 497100 and 497200 with no footnote; Added USSGL account 435000 with TAS Status attribute domain value "E" and no footnote; Added USSGL accounts 415300, 415901, 426800, 436000, 439401, 439801 with footnote 3; Added USSGL accounts 429500 and 436000 with footnote 1	Bulletin No. 2019-02	2018-12	SBR	4
V	1980	Deleted USSGL account 419900; Deleted USSGL account 438500 with footnote 3	Bulletin No. 2019-02	2018-12	SBR	4
V	Footnote					
V	None				SBR	
SF 133 and Schedule P: Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule						

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
V	<u>Column</u>					
V	None				SF 133/Schedule P	
V	<u>Line</u>					
V	1020	Deleted USSGL account 438500	Bulletin No. 2019-02	2018-04	SF 133/Schedule P	1
V	1038	Revised USSGL account 438500 Debit Credit Indicator attribute domain value from 'C' to 'D' and GTAS Status Transition Code attribute domain values from "K/N" to "K"	Bulletin No. 2019-02	2018-04	SF 133/Schedule P	1
V	1080	Deleted USSGL account 438500	Bulletin No. 2019-02	2018-04	SF 133/Schedule P	1
V	1098	Revised USSGL account 438500 Debit Credit Indicator attribute domain value from 'C' to 'D' and GTAS Status Transition Code attribute domain values from "K/N" to "K"	Bulletin No. 2019-02	2018-04	SF 133/Schedule P	1
V	<u>Footnote</u>					
V	None				SF 133/Schedule P	
VI	<i>USSGL Crosswalks to Reclassified Statements:</i>					
	Reclassified Balance Sheet:					
VI	<u>Column</u>					
VI	None				RBS	
VI	<u>Line</u>					
VI	None				RBS	
VI	<u>Footnote</u>					
VI	None				RBS	
	Reclassified Statement of Net Cost:					
VI	<u>Line</u>					
VI	None				RSNC	
VI	<u>Footnote</u>					
VI	None				RSNC	
	Reclassified Statement of Operations and Changes in Net Position					
VI	<u>Line</u>					
VI					RSOCNP	
VI	<u>Footnote</u>					
VI					RSOCNP	
VII	<i>Validations and Edits</i>					
VII	Validations					

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
	<u>Validation Number</u>					
VII	32E	Updated the exception list	Bulletin No. 2019-02	2018-12	VAL	6
VII	70E	Added pass exception for TAS 020X5697	Bulletin No. 2019-02	2018-12	VAL	6
VII	90E	Added Fund Family 091 0800 with Disaster Emergency Fund Code "C"	Bulletin No. 2019-02	2018-11	VAL	6
VII	91	Added USSGL account 111000	Bulletin No. 2019-02	2018-12	VAL	18
VII	Edits					
	<u>Edit Number</u>					
VII	2	Deleted SF 133 Line 1141	Bulletin No. 2019-02	2018-10	EDIT	2
VII	17	Revised description	Bulletin No. 2019-02	2018-12	EDIT	2
VII	21	Moved USSGL account 438500 from Closing Group 420100 to Closing Group 438400	Bulletin No. 2019-02	2018-12	EDIT	2
VII	74	Deleted SF 133 Lines 1040, 1041, and 1042; revised description	Bulletin No. 2019-02	2018-12	EDIT	1
VII	75	Deleted SF 133 Lines 1150, 1151, 1152, and 1153; revised description	Bulletin No. 2019-02	2018-12	EDIT	1
VII	76	Deleted SF 133 Line 1176; revised description	Bulletin No. 2019-02	2018-12	EDIT	1
VII	77	Deleted SF 133 Line 1330; revised description	Bulletin No. 2019-02	2018-12	EDIT	1
VII	78	Deleted SF 133 Lines 1530 and 1531; revised description	Bulletin No. 2019-02	2018-12	EDIT	1
VII	79	Revised description	Bulletin No. 2019-02	2018-12	EDIT	1
VII	80	Deleted SF 133 Lines 1250, 1251, and 1252; revised description	Bulletin No. 2019-02	2018-12	EDIT	1
VII	81	Deleted SF 133 Line 1276; revised description	Bulletin No. 2019-02	2018-12	EDIT	1
VII	82	Deleted SF 133 Line 1430; revised description	Bulletin No. 2019-02	2018-12	EDIT	1
VII	83	Deleted SF 133 Lines 1630 and 1631; revised description	Bulletin No. 2019-02	2018-12	EDIT	1
VII	84	Revised description	Bulletin No. 2019-02	2018-12	EDIT	1
VII	96	Deleted SF133 Line 1141	Bulletin No. 2019-02	2018-10	EDIT	2
Bulletin No. 2019-02						
Part 2 Fiscal 2019						
I	<i>USSGL Chart of Accounts:</i>					
I	415700	Revised	Bulletin No. 2019-02	2019-02	COA	1
I	415730	Added	Bulletin No. 2019-02	2019-02	COA	1
I	439700	Revised	Bulletin No. 2019-02	2019-02	COA	1
I	439730	Added	Bulletin No. 2019-02	2019-02	COA	1
II	<i>USSGL Accounts and Definitions:</i>					
II	415700	Revised	Bulletin No. 2019-02	2019-02	DEF	1
II	415730	Added	Bulletin No. 2019-02	2019-02	DEF	1
II	439700	Revised	Bulletin No. 2019-02	2019-02	DEF	1
II	439730	Added	Bulletin No. 2019-02	2019-02	DEF	1
II	221800	Revised	Bulletin No. 2019-02	2019-02	DEF	16
II	263000	Revised	Bulletin No. 2019-02	2019-02	DEF	16

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
III	<i>USSGL Account Transactions:</i>					
III	A118	Revised	Bulletin No. 2019-02	2019-01	TC	2
III	A127	Revised	Bulletin No. 2019-03	2019-02	TC	1
III	A129	Revised	Bulletin No. 2019-03	2019-02	TC	1
III	A192	Revised	Bulletin No. 2019-03	2019-03	TC	1
III	B126	Revised	Bulletin No. 2019-03	2019-02	TC	1
III	B129	Revised	Bulletin No. 2019-03	2019-02	TC	1
III	B134	Revised Comment	Bulletin No. 2019-03	2019-02	TC	17
III	B450	Added	Bulletin No. 2019-02	2019-03	TC	17
III	B452	Added	Bulletin No. 2019-02	2019-03	TC	17
III	D618	Added	Bulletin No. 2019-02	2019-03	TC	17
III	D620	Deleted	Bulletin No. 2019-02	2019-01	TC	2
III	D626	Added	Bulletin No. 2019-02	2019-03	TC	17
III	F119	Added	Bulletin No. 2019-02	2019-01	TC	2
III	F132	Revised	Bulletin No. 2019-02	2019-03	TC	1
III	F316	Revised	Bulletin No. 2019-02	2019-03	TC	1
III	F354	Revised	Bulletin No. 2019-02	2019-03	TC	1
III	F391	Added	Bulletin No. 2019-02	2019-01	TC	2
IV	<i>USSGL Account Attributes:</i>					
	USSGL Proprietary and Budgetary Account Attribute Definition Report:					
IV	None				ADR	
IV	USSGL Proprietary and Budgetary Account Attribute Table:					
IV	Attribute					
IV	None				ATT TBL	
	<u>USSGL</u>					
IV	438500	Deleted Prior Year Attribute Code; Deleted TAS Status Transitioning Code attribute from "X/K/N" to "K"	Bulletin No. 2019-02	2019-02	ATT TBL	1
IV	439100	Revised GTAS Fund Type Code domain values "EG/EP/ER" to "EG/EM/EP/ER"	Bulletin No. 2019-02	2019-03	ATT TBL	1
IV	721200	Revised Exchange/Nonexchange attribute domain values from "X/T" to "X"	Bulletin No. 2019-02	2019-03	ATT TBL	2
V	<i>USSGL Crosswalks to Standard External Reports:</i>					
	Balance Sheet:					
V	Column					
V	None				BS	
V	Line					
V	None				BS	
V	Footnote					
V	None				BS	

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
	Statement of Net Cost:					
V	<u>Column</u>					
V	None				SNC	
V	<u>Line</u>					
V	2, 7	Deleted USSGL Account 590000 Z attribute	Bulletin No. 2019-02	2019-03	SNC	3
V	2, 7	Deleted USSGL Account 590000 Z attribute	Bulletin No. 2019-02	2019-03	SNC	3
V	<u>Footnote</u>					
V	None				SNC	
	Statement of Changes in Net Position:					
V	<u>Line</u>					
V	18	Deleted USSGL Account 721200	Bulletin No. 2019-02	2019-03	SCNP	17
V	22	Deleted USSGL Account 721200	Bulletin No. 2019-02	2019-03	SCNP	17
V	<u>Footnote</u>					
V	None				SCNP	
	Statement of Custodial Activity:					
V	<u>Line</u>					
V	None				SCA	
V	<u>Footnote</u>					
V	None				SCA	
	Statement of Budgetary Resources:					
V	<u>Column</u>					
V	None				SBR	
V	<u>Line</u>					
V	1051	Added USSGL accounts 413400 and 414400 with TAS Status attribute domain value "U"; Added USSGL accounts 415730 and 439730; Added USSGL account 435000 with TAS Status attribute domain value "E" and no footnote; Added USSGL accounts 414700, 415200, 415901, 419000, 435500, 435600, 435700, 439600, and 439900 with no footnote; Added USSGL account 426800 with footnote 3	Bulletin No. 2019-02	2019-02	SBR	2, 4

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
V	1051	Deleted USSGL accounts 415300, 429500 and 436000 with Begin End Indicator attribute domain value "B"; Deleted footnote 1 from USSGL accounts 412200, 412600, 412700, 413600, 413700, 415300, 415800, 416600, 417000, 417100, 417200, 422100, 422200, 422500, 425100, 428300, 428500, 428600, 428700, 429500, 436000, 438400, 439400, 439700, 439800, 480100, and 490100; Deleted footnote 3 from USSGL accounts 404800, 411601, 416600, 417100, 417200, 417600, 419100, 419200, 419600, 419700, 419900, 422100, 422200, 422500, 425100, 428300, 429500, 432000, 435000, 435100, 436000, 438400, 439400, 439701, 480100, 487100, 487200, 490100, 490800, 497100 and 497200	Bulletin No. 2019-02	2019-02	SBR	2, 4
V	1290	Added Authority Type Code attribute domain value "D" to USSGL account 417000; Added USSGL accounts 415730 and 439730; Revised Fund Type attribute domain value from "EG/EP/ER" to "EG/EM/EP/ER" for USSGL account 439100 with TAS Status Code attribute domain value "U"	Bulletin No. 2019-02	2019-02	SBR	1, 2
V	1980	Added USSGL accounts 411601, 415901, 413400, 414400, 414700, 415200, 432000, 435100, 435500, 435600, 435700, 438500, 439600, 439801, 439900, 487100, 487200, 497100 and 497200 with no footnote; Added USSGL account 415730 and 439730; Added USSGL account 435000 with TAS Status attribute domain value "E" and no footnote; Added USSGL accounts 415300, 415901, 426800 and 436000 with footnote 3; Added USSGL accounts 429500 and 436000 with footnote 1	Bulletin No. 2019-02	2019-02	SBR	4
V	1980	Deleted USSGL account 419900; Deleted USSGL account 438500 with footnote 3	Bulletin No. 2019-02	2019-02	SBR	4
V	Footnote					
V	None				SBR	
SF 133 and Schedule P: Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule						
V	Column					
V	None				SF 133/Schedule P	
V	Line					
V	1020	Added USSGL account 415730; Added USSGL account 439730; Deleted USSGL account 438500	Bulletin No. 2019-02	2019-02	SF 133/Schedule P	1
V	1038	Revised USSGL account 438500 Debit Credit Indicator attribute domain value from "C" to "D" and TAS Status Transitioning Code attribute domain values from "K/N" to "K"; Deleted USSGL account 438500 Prior Year Attribute Code.	Bulletin No. 2019-02	2019-02	SF 133/Schedule P	1
V	1080	Deleted USSGL account 438500	Bulletin No. 2019-02	2019-02	SF 133/Schedule P	1
V	1098	Revised USSGL account 438500 Debit Credit Indicator attribute domain value from "C" to "D" and TAS Status Transitioning Code attribute domain values from "K/N" to "K"; Deleted USSGL account 438500 Prior Year Attribute Code.	Bulletin No. 2019-02	2019-02	SF 133/Schedule P	1
V	1100	Revised USSGL account 439100 GTAS Fund Type Code attribute domain values from "EG/EP/ER" to "EG/EM/EP/ER"	Bulletin No. 2019-02	2019-02	SF 133/Schedule P	1
V	1102	Added USSGL account 415730	Bulletin No. 2019-02	2019-02	SF 133/Schedule P	1
V	1103	Added USSGL account 415700	Bulletin No. 2019-02	2019-02	SF 133/Schedule P	1

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
V	1134	Added USSGL account 439730	Bulletin No. 2019-02	2019-02	SF 133/Schedule P	1
V	1201	Revised USSGL account 412800 Fund Type Code domain value from "ET" to "EG/ET"	Bulletin No. 2019-02	2019-03	SF 133/Schedule P	1
V	5096	Added USSGL accounts 415730, 439730	Bulletin No. 2019-02	2019-03	SF 133/Schedule P	1
V	5097	Added USSGL accounts 415730, 439730	Bulletin No. 2019-02	2019-03	SF 133/Schedule P	1
V	5098	Added USSGL accounts 415730, 439730	Bulletin No. 2019-02	2019-03	SF 133/Schedule P	1
V	<u>Footnote</u>					
V	None				SF 133/Schedule P	
VI	<i>USSGL Crosswalks to Reclassified Statements:</i>					
	Reclassified Balance Sheet:					
VI	<u>Column</u>					
VI	None				RBS	
VI	<u>Line</u>					
V	None				RBS	
VI	<u>Footnote</u>					
VI	None				RBS	
	Reclassified Statement of Net Cost:					
VI	<u>Line</u>					
	12.11	Deleted Other Revenue without reciprocal (RC 29)/2	Bulletin No. 2019-02	2019-03	RSNC	3
	12.11	Deleted USSGL Account 590000	Bulletin No. 2019-02	2019-03	RSNC	3
VI	12.11	Deleted USSGL Account 590900	Bulletin No. 2019-02	2019-03	RSNC	3
VI	<u>Footnote</u>					
VI	None				RSNC	
	Reclassified Statement of Operations and Changes in Net Position					
VI	<u>Line</u>					
VI	7.14	Deleted USSGL Accounts 599000 and 599100; Revised Exchange Nonexchange Code attribute domain value from "T" to "E/T" to USSGL Account 590900 and 590000	Bulletin No. 2019-02	2019-03	RSOCNP	3
VI	<u>Footnote</u>					
VI					RSOCNP	
VII	<i>Validations and Edits</i>					
VII	Validations					
	<u>Validation Number</u>					

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
VII	32E	Updated the exception list	Bulletin No. 2019-02	2019-01	VAL	6
VII	36	Changed validation type from Compound TAS to Compound	Bulletin No. 2019-02	2019-01	VAL	
VII	45	Changed validation type from Compound TAS to Compound	Bulletin No. 2019-02	2019-01	VAL	19
VII	53	Changed validation type from Compound TAS to Compound	Bulletin No. 2019-02	2019-01	VAL	19
VII	70E	Added pass exception for TAS 020X5697	Bulletin No. 2019-02	2019-01	VAL	6
VII	78	Added USSGL accounts 590000 and 590900 with Fed/Non-Fed of "Z" and Exchange/Non-Exchange of "X"; deleted USSGL account 721200	Bulletin No. 2019-02	2019-01	VAL	3
VII	90E	Added Fund Family 091 0800 with Disaster Emergency Fund Code "C"	Bulletin No. 2019-02	2019-01	VAL	6
VII	91	Added USSGL account 111000	Bulletin No. 2019-02	2019-01	VAL	18
VII	93	Created to restrict the USSGL accounts used by TAS with Main Account 3603	Bulletin No. 2019-02	2019-01	VAL	18
VII	94	Created to restrict the use of USSGL accounts 415730 and 439730	Bulletin No. 2019-02	2019-01	VAL	8
VII	Edits					
	<u>Edit Number</u>					
VII	3	Added USSGL 439730	Bulletin No. 2019-02	2019-01	EDIT	8
VII	4	Added USSGLs 415730 and 439730	Bulletin No. 2019-02	2019-01	EDIT	8
VII	15	Revised description	Bulletin No. 2019-02	2019-01	EDIT	2
VII	16	Revised description	Bulletin No. 2019-02	2019-01	EDIT	2
VII	17	Revised description	Bulletin No. 2019-02	2019-01	EDIT	2
VII	18	Revised description	Bulletin No. 2019-02	2019-01	EDIT	2
VII	19	Revised description	Bulletin No. 2019-02	2019-01	EDIT	2
VII	21	Created Closing Group 439730; Added USSGL accounts 415730 and 439730 to Closing Group 439730; Moved USSGL account 438500 from Closing Group 420100 to Closing Group 438400	Bulletin No. 2019-02	2019-01	EDIT	2
VII	24	Added USSGLs 415730 and 439730	Bulletin No. 2019-02	2019-01	EDIT	8
VII	26	Revised name and the left and right side titles	Bulletin No. 2019-02	2019-01	EDIT	2
VII	27	Revised name and the left and right side titles	Bulletin No. 2019-02	2019-01	EDIT	2
VII	28	Revised name and the left and right side titles	Bulletin No. 2019-02	2019-01	EDIT	2
VII	29	Revised name and the left and right side titles	Bulletin No. 2019-02	2019-01	EDIT	2
VII	30	Revised name and the left and right side titles	Bulletin No. 2019-02	2019-01	EDIT	2
VII	38	Revised description	Bulletin No. 2019-02	2019-01	EDIT	2
VII	39	Added USSGL account 414201	Bulletin No. 2019-02	2019-01	EDIT	8
VII	46	Added USSGLs 415730 and 439730; deleted USSGL account 438500	Bulletin No. 2019-02	2019-01	EDIT	8
VII	47	Added USSGLs 415730 and 439730; deleted USSGL account 438500	Bulletin No. 2019-02	2019-01	EDIT	8
VII	49	Added USSGL account 412500	Bulletin No. 2019-02	2019-01	EDIT	1
VII	53	Updated to be Proposed Analytical for all periods	Bulletin No. 2019-02	2019-01	EDIT	2
VII	54	Updated to be Proposed Analytical for all periods	Bulletin No. 2019-02	2019-01	EDIT	2
VII	67	Revised to exclude Prior Year Adjustment codes "P" and "B"	Bulletin No. 2019-02	2019-01	EDIT	1
VII	68	Revised description	Bulletin No. 2019-02	2019-01	EDIT	1
VII	74	Deleted SF 133 Lines 1040, 1041, and 1042; revised description	Bulletin No. 2019-02	2019-01	EDIT	1
VII	75	Deleted SF 133 Lines 1150, 1151, 1152, and 1153; revised description	Bulletin No. 2019-02	2019-01	EDIT	1
VII	76	Deleted SF 133 Line 1176; revised description	Bulletin No. 2019-02	2019-01	EDIT	1
VII	77	Deleted SF 133 Line 1330; revised description	Bulletin No. 2019-02	2019-01	EDIT	1

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
VII	78	Deleted SF 133 Lines 1530 and 1531; revised description	Bulletin No. 2019-02	2019-01	EDIT	1
VII	79	Revised description	Bulletin No. 2019-02	2019-01	EDIT	1
VII	80	Deleted SF 133 Lines 1250, 1251, and 1252; revised description	Bulletin No. 2019-02	2019-01	EDIT	1
VII	81	Deleted SF 133 Line 1276; revised description	Bulletin No. 2019-02	2019-01	EDIT	1
VII	82	Deleted SF 133 Line 1430; revised description	Bulletin No. 2019-02	2019-01	EDIT	1
VII	83	Deleted SF 133 Lines 1630 and 1631; revised description	Bulletin No. 2019-02	2019-01	EDIT	1
VII	84	Revised description	Bulletin No. 2019-02	2019-01	EDIT	1

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Bulletin No. 2019-02	
1	Change based on OMB guidance/approval.
2	This change is required to correct an error.
3	This change was due to a change to Appendix 7 of the TFM 2-4700.
4	Change needed to be in compliance with OMB Circular No. A-11 appendix F.
5	Revised Credit Cohort attribute domain values to add next fiscal year.
6	Change required because OMB/Treasury deemed TAS exception to established validation.
7	Revised USSGL title and/or definition to accurately describe the use of this USSGL account.
8	Required because of the creation, deletion, or change of a USSGL account.
9	Change needed to be in compliance with OMB Circular No. A-136.
10	This change is needed for the GFRS to GTAS conversion.
11	Some validation exceptions are only needed or approved for a certain fiscal year(s) and do not carry over to the following fiscal year.
12	Changes required per implementation of new scenarios "Custodial Activity Collected on Behalf of a Federal Entity Other than the General Fund of the U.S. Government Exchange and Nonexchange. TFM 2-4700 Appendix 7 will be updated in May 2019 to reflect the updates to reciprocal categories and thus the corresponding lines on the reclassified statement crosswalks.
13	Revised and/or created for continuing resolution guidance.
14	Updating validation due to the end of the phase-in period.
15	Revised to provide clarification of calculation line.
16	Changes required per implementation of "SFFAS 51 Insurance Liability USSGL Accounts - IRC Handout"
17	Changes required per implementation of new scenario "Gain and Losses on Foreign Currency Fluctuations".
18	Changed is needed to account for Treasury approved changes for custodial TAS in the 36XX main account series.
19	Change required because of the pending removal of specific validation types.