

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. 2018-04 | | | | | | |
| Part 1 Fiscal 2017 | | | | | | |
| 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 | | | | | ATT TBL | |
| V | <i>USSGL Crosswalks to Standard External Reports:</i> | | | | | |
| Balance Sheet: | | | | | | |
| V | <u>Column</u> | | | | | |
| V | None | | | | BS | |
| V | <u>Line</u> | | | | | |
| V | None | | | | BS | |
| Statement of Net Cost: | | | | | | |
| V | <u>Line</u> | | | | | |
| V | None | | | | SNC | |
| V | <u>Footnote</u> | | | | | |
| V | None | | | | SNC | |
| Statement of Changes in Net Position | | | | | | |
| V | <u>Line</u> | | | | | |

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|--|---------------------|---------------|---------------------|-----------------------------------|--------------------------|-------------------------------|
| V | None | | | | SCNP | |
| 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 | None | | | | SBR | |
| 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 | None | | | | SF 133/Schedule P | |
| V | Footnote | | | | | |
| V | None | | | | SF 133/Schedule P | |

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|-----------------------------|---|---------------|---------------------|-----------------------------------|--------------------------|-------------------------------|
| 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 | None | | | | RSOCNP | |
| VI | <u>Footnote</u> | | | | | |
| VI | None | | | | RSOCNP | |
| VII | <i>Validations and Edits</i> | | | | | |
| VII | Validations | | | | | |
| | <u>Validation Number</u> | | | | | |
| VII | None | | | | VAL | |
| VII | Edits | | | | | |
| | <u>Edit Number</u> | | | | | |
| VII | None | | | | EDIT | |
| Bulletin No. 2018-04 | | | | | | |
| Part 2 Fiscal 2018 | | | | | | |
| I | <i>USSGL Chart of Accounts:</i> | | | | | |
| I | | | | | COA | |
| II | <i>USSGL Accounts and Definitions:</i> | | | | | |

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| II | | | | | DEF | |
| III | <i>USSGL Account Transactions:</i> | | | | | |
| III | D514 | Deleted "in-process type" from the comment. Added G120, G122 and G124 to the also post. Added USSGL accounts 173000, 174000, 175000, 181000, 182000 and 183000 to the proprietary entry. | Bulletin No. 2018-04 | 2018-06 | TC | 18 |
| III | G120 | Added TC D514 to the transactions referenced in the comment section. | Bulletin No. 2018-04 | 2018-06 | TC | 18 |
| III | G122 | Added TC D514 to the transactions referenced in the comment section. | Bulletin No. 2018-04 | 2018-06 | TC | 18 |
| III | G124 | Added TC D514 to the transactions referenced in the comment section. | Bulletin No. 2018-04 | 2018-06 | TC | 18 |
| IV | <i>USSGL Account Attributes:</i> | | | | | |
| | <i>USSGL Proprietary and Budgetary Account Attribute Definition Report:</i> | | | | | |
| IV | | Revised Disaster Emergency Fund Code attribute domain value "C" title to "Emergency PL 115-123". Added new Disaster Emergency Fund Code attribute domain values "F", "G", and "H" to be available for future use. | Bulletin No. 2018-04 | 2018-06 | ADR | 29 |
| IV | <i>USSGL Proprietary and Budgetary Account Attribute Table:</i> | | | | | |
| IV | <u>Attribute</u> | | | | | |
| | | Added new Disaster Emergency Fund Code attribute domain values "F", "G", and "H" for all budgetary USSGL accounts except 411990, 411991, 411992, 411993, 411994, 417590, 417690, 420190, 429590, 435190, 439190, and 462091 | Bulletin No. 2018-04 | 2018-06 | ATT TBL | 29 |
| | <u>USSGL</u> | | | | | |
| IV | 131900 | Revised Trading Partner from "###" to blank | Bulletin No. 2018-04 | 2018-06 | ATT TBL | 2 |
| IV | 131900 | Revised Trading Partner Main from "####" to blank | Bulletin No. 2018-04 | 2018-06 | ATT TBL | 2 |
| IV | 132500 | Revised Trading Partner from "###" to blank | Bulletin No. 2018-04 | 2018-06 | ATT TBL | 2 |
| IV | 132500 | Revised Trading Partner Main from "####" to blank | Bulletin No. 2018-04 | 2018-06 | ATT TBL | 2 |
| IV | 137300 | Revised Trading Partner from "###" to blank | Bulletin No. 2018-04 | 2018-06 | ATT TBL | 2 |
| IV | 137300 | Revised Trading Partner Main from "####" to blank | Bulletin No. 2018-04 | 2018-06 | ATT TBL | 2 |
| IV | 599300 | Revised Budgetary Impact Indicator from "E" to "D/E" | Bulletin No. 2018-04 | 2018-06 | ATT TBL | 2 |
| V | <i>USSGL Crosswalks to Standard External Reports:</i> | | | | | |
| | <i>Balance Sheet:</i> | | | | | |
| V | <u>Column</u> | | | | | |
| V | None | | | | BS | |
| V | <u>Line</u> | | | | | |
| V | None | | | | BS | |
| V | <u>Footnote</u> | | | | | |
| V | None | | | | BS | |

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|--|---------------------|------------------------------|----------------------|-----------------------------------|--------------------------|-------------------------------|
| Statement of Net Cost: | | | | | | |
| V | <u>Column</u> | | | | | |
| V | None | | | | SNC | |
| V | <u>Line</u> | | | | | |
| V | None | | | | SNC | |
| V | <u>Footnote</u> | | | | | |
| V | None | | | | SNC | |
| Statement of Changes in Net Position: | | | | | | |
| V | <u>Line</u> | | | | | |
| V | 4 | Added USSGL account 599300 | Bulletin No. 2018-04 | 2018-06 | SCNP | 2 |
| V | <u>Footnote</u> | | | | | |
| V | 7 | Added | Bulletin No. 2018-04 | 2018-06 | SCNP | 2 |
| 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 | 1043 | Added USSGL account 439401 | Bulletin No. 2018-04 | 2018-06 | SBR | 2 |
| V | 1290 | Removed USSGL account 439401 | Bulletin No. 2018-04 | 2018-06 | SBR | 2 |
| V | <u>Footnote</u> | | | | | |
| V | None | | | | SBR | |
| SF 133 and Schedule P: Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule | | | | | | |
| V | <u>Column</u> | | | | | |
| V | None | | | | SF 133/Schedule P | |
| V | <u>Line</u> | | | | | |

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| V | 1430 | Modified Financing Account Indicator domain value from "D" to "D/G" with Fund Type Code attribute domain values "EP/ER" to USSGL account 404700. | Bulletin No. 2018-04 | 2018-06 | SF 133/Schedule P | 2 |
| V | Footnote | | | | | |
| 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 | 7.13 | Added USSGL account 599300 | Bulletin No. 2018-04 | 2018-06 | RSOCNP | 2 |
| VI | <u>Footnote</u> | | | | | |
| VI | None | | | | RSOCNP | |
| VII | <i>Validations and Edits</i> | | | | | |
| VII | Validations | | | | | |
| | <u>Validation Number</u> | | | | | |
| VII | 44E | Added pass exception for TAS 075 20172022 0511 with USSGL account 438400 | Bulletin No. 2018-04 | 2018-03 | VAL | 7 |
| VII | 65E | Added pass exception for Fund Family 075 1545 | Bulletin No. 2018-04 | 2018-03 | VAL | 7 |
| VII | 90 | Added Disaster Emergency Fund Codes "F", "G", and "H" to be available for future use | Bulletin No. 2018-04 | 2018-06 | VAL | 29 |
| VII | 90E | Added pass exceptions for Disaster Emergency Fund Code "C" | Bulletin No. 2018-04 | 2018-06 | VAL | 1 |
| VII | 91 | Added to restrict the USSGL accounts reported by TAS with Main Account 3601 | Bulletin No. 2018-04 | 2018-06 | VAL | 30 |
| VII | 91E | Added fail exception for USSGL account 101000 when balance is not zero. | Bulletin No. 2018-04 | 2018-06 | VAL | 30 |

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| VII | Edits | | | | | |
| | <u>Edit Number</u> | | | | | |
| VII | 21 | Added Authority Type Code "D" for USSGL account 417000 in Closing Group 420100 | Bulletin No. 2018-04 | 2018-03 | EDIT | 1 |
| VII | 68 | Added line to include USSGL account 435500 on the left side | Bulletin No. 2018-04 | 2018-06 | EDIT | 1 |
| VII | 96 | Added lines to offset USSGL accounts 438300, 438800, 439000, and 439300 with PYA "X" on the right side; Revised edit name, description, and left/right side labels | Bulletin No. 2018-04 | 2018-06 | EDIT | 1 |
| VII | 97 | Added lines to offset USSGL accounts 438300, 438800, 439000, and 439300 with PYA "X" on the right side; Revised edit name, description, and left/right side labels | Bulletin No. 2018-04 | 2018-06 | EDIT | 1 |
| | | | | | | |

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| Bulletin No. 2018-04 | |
|-----------------------------|---|
| 1 | Change based on OMB guidance/approval. |
| 2 | This change is required to correct an error. |
| 3 | Updates to C-TAS. |
| 4 | This change was due to a change to Appendix 7 of the TFM 2-4700. |
| 5 | Change needed to be in compliance with OMB Circular No. A-11 appendix F. |
| 6 | Annual update to incorporate new Fiscal Years in GTAS. |
| 7 | Change required because OMB/Treasury deemed TAS exception to established validation. |
| 8 | Revised USSGL title and/or definition to accurately describe the use of this USSGL account. |
| 9 | Required because of the creation, deletion, or change of a USSGL account. |
| 10 | Change needed to be in compliance with OMB Circular No. A-136. |
| 11 | This change is needed for International Monetary Fund reporting. |
| 12 | This change is needed for the General Fund reporting. |
| 13 | This change is needed for the GFRS to GTAS conversion. |
| 14 | Some validation exceptions are only needed or approved for a certain fiscal year(s) and do not carry over to the following fiscal year. |
| 15 | Change needed to allow correct C-TAS reporting. |
| 16 | This is needed for Exchange Stabilization Fund. |
| 17 | Revised domain values to add next fiscal year. |
| 18 | To resolve elimination issues due to the purchase of assets |
| 19 | Revised due to updates to Direct Loans and Loan Guarantee Credit Reform Case Scenarios. |
| 20 | This new USSGL account is needed for DOD to account for Operating Materials and Supplies in Development. |

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| Bulletin No. 2018-04 | |
|-----------------------------|--|
| 21 | Change needed for nonfiduciary deposit funds. |
| 22 | Change needed to better align description with transaction. |
| 23 | To remove all GTAS Fund Types assigned to USSGL Account 153200 except DF to support Edit 1 |
| 24 | Change needed to account for TAS with an exception to Validation 83 (Limited use of 439700 with Authority Type "B" and/or Fund Type "EP") |
| 25 | Change needed to resolve edit issues related to the inclusion of seized cash in CARS FBWT |
| 26 | Created to help resolve issues related to custodial activity reporting |
| 27 | Revised due to updates to Upward Downward Adjustment Scenario. |
| 28 | Repurposing of the Program Indicator Attribute to the Disaster Emergency Fund Indicator Attribute for use by OMB to track specific disaster spending appropriations. |
| 29 | Updating Disaster Emergency Fund Indicator Attribute Domain Values per OMB guidance. |
| 30 | Created in conjunction with Main Account 3601 to resolve custodial reporting issue for DHS and DoD |