

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 USSGL Chart of Accounts:						
I	None				COA	
II USSGL Accounts and Definitions:						
II	None				DEF	
III USSGL Account Transactions:						
III	None				TC	
IV USSGL Account Attributes:						
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 USSGL Crosswalks to Standard External Reports:						
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	
	Line					
V	1051	Added accounts 413400 and 414400 with Tas Status attribute domain value "U"; added account 435000 with "E" TAS Status and no footnote; added accounts 414700, 415200, 415901, 419000, 435500, 435600, 435700, 439600, 439801 and 439900 with no footnote; added footnote 3 to account 426800; Deleted accounts 415300, 429500 and 436000 with Begin End Indicator attribute domain value "B"; Deleted footnote 1 from 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 accounts 404800, 411601, 416600 with Begin End Indicator attribute domain value "B", 417100 with Begin End Indicator attribute domain value "B", 417200 with Begin End Indicator attribute domain value "B", 417600, 419100, 419200, 419600, 419700, 419900, 422100 with Begin End Indicator attribute domain value "B", 422200 with Begin End Indicator attribute domain value "B", 422500 with Begin End Indicator attribute domain value "B", 425100 with Begin End Indicator attribute domain value "B", 428300 with Begin End Indicator attribute domain value "B", 429500, 432000, 435000, 435100, 436000, 438400 with Begin End Indicator attribute domain value "B", 439400 with Begin End Indicator attribute domain value "B", 439701, 480100 with Begin End Indicator attribute domain value "B", 487100, 487200, 490100 with Begin End Indicator attribute domain value "B", 490800 with Begin End Indicator attribute domain value "B", 497100 and 497200; Deleted accounts 415300, 429500 and 436000 with Begin End Indicator attribute domain value "B".	Bulletin No. 2019-02	2018-09	SBR	2
V	1290	Added Authority Type Code attribute domain value "D" to USSGL account 417000	Bulletin No. 2019-02	2018-09	SBR	2

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
V	1980	Added 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 account 435000 with "E" TAS Status and no footnote; added accounts 415300, 415901, 426800, 436000, 439401, 439801 with footnote 3; added accounts 429500 and 436000 with footnote 1; deleted account 419900; deleted account 438500 with footnote 3	Bulletin No. 2019-02	2018-09	SBR	4
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>					
V	None				SF 133/Schedule P	
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	8.4	Revised Exchange/Nonexchange attribute domain value from 'T' to 'E/T' for USSGL account 599000	Bulletin No. 2019-02	2018-11	RSOCNP	2

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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>
VI	<u>Footnote</u>					
VI					RSOCNP	
VII	<i>Validations and Edits</i>					
VII	Validations					
	<u>Validation Number</u>					
VII	44E	Revised Authority Type Code attribute domain value from "P" to "Blank" for three exceptions	Bulletin No. 2019-02	2018-10	VAL	2
VII	70E	Added pass exception for TAS 097 20182019 0111	Bulletin No. 2019-02	2018-11	VAL	6
VII	75E	Added pass exceptions for TAS 014 F 3875 017	Bulletin No. 2019-02	2018-10	VAL	6
VII	Edits					
	<u>Edit Number</u>					
VII	4	Added USSGL accounts 438500 and 439500	Bulletin No. 2019-02	2018-10	EDIT	8
VII	79	Deleted SF133 Lines 1740, 1741, and 1742	Bulletin No. 2019-02	2018-11	EDIT	1
VII	84	Added line to offset SF133 Line 1801 for expired TAS; Removed SF133 Lines 1840, 1841, and 1842	Bulletin No. 2019-02	2018-11	EDIT	1
VII	96	Revised to be applicable to unexpired TAS only	Bulletin No. 2019-02	2018-11	EDIT	1
VII	97	Revised to be applicable to unexpired TAS only	Bulletin No. 2019-02	2018-11	EDIT	1
Bulletin No. 2019-02						
Part 2 Fiscal 2019						
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	C109	Revised	Bulletin No. 2019-02	2019-01	TC	12
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	<u>Attribute</u>					
IV	None				ATT TBL	
	<u>USSGL</u>					
IV	None				ATT TBL	

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V	USSGL Crosswalks to Standard External Reports:					
	Balance Sheet:					
V	<u>Column</u>					
V	None				BS	
V	<u>Line</u>					
V	None				BS	
V	<u>Footnote</u>					
V	None				BS	
	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	None				SCNP	
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>					

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
V	1051	Added accounts 413400 and 414400 with Tas Status attribute domain value "U"; added account 435000 with "E" TAS Status and no footnote; added accounts 414700, 415200, 415901, 419000, 435500, 435600, 435700, 439600, and 439900 with no footnote; added account 426800 with footnote 3; Deleted accounts 415300, 429500 and 436000 with Begin End Indicator attribute domain value "B"; Deleted footnote 1 from 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 accounts 404800, 411601, 416600 with Begin End Indicator attribute domain value "B", 417100 with Begin End Indicator attribute domain value "B", 417200 with Begin End Indicator attribute domain value "B", 417600, 419100, 419200, 419600, 419700, 419900, 422100 with Begin End Indicator attribute domain value "B", 422200 with Begin End Indicator attribute domain value "B", 422500 with Begin End Indicator attribute domain value "B", 425100 with Begin End Indicator attribute domain value "B", 428300 with Begin End Indicator attribute domain value "B", 429500, 432000, 435000, 435100, 436000, 438400 with Begin End Indicator attribute domain value "B", 439400 with Begin End Indicator attribute domain value "B", 439701, 480100 with Begin End Indicator attribute domain value "B", 487100, 487200, 490100 with Begin End Indicator attribute domain value "B", 490800 with Begin End Indicator attribute domain value	Bulletin No. 2019-02	2019-01	SBR	2
V	1290	Added Authority Type Code attribute domain value "D" to USSGL account 417000	Bulletin No. 2019-02	2019-01	SBR	2
V	1980	Added 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 account 435000 with "E" TAS Status and no footnote; added accounts 415300, 415901, 426800 and 436000 with footnote 3; added accounts 429500 and 436000 with footnote 1; deleted account 419900; deleted account 438500 with footnote 3	Bulletin No. 2019-02	2019-01	SBR	4
V	Footnote					
V					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	
VI	USSGL Crosswalks to Reclassified Statements:					

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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>					
VI	None				RSNC	
VI	<u>Footnote</u>					
VI	None				RSNC	
Reclassified Statement of Operations and Changes in Net Position						
VI	<u>Line</u>					
VI	8.4	Revised Exchange/Nonexchange attribute domain value from T" to "E/T" for USSGL account 599000	Bulletin No. 2019-02	2019-01	RSOCNP	2
VI	<u>Footnote</u>					
VI					RSOCNP	
VII	<i>Validations and Edits</i>					
VII	Validations					
	<u>Validation Number</u>					
VII	33	Revised to apply to ending balances only	Bulletin No. 2019-02	2019-01	VAL	2
VII	44E	Revised Authority Type Code attribute domain value from "P" to "Blank" for three exceptions	Bulletin No. 2019-02	2019-01	VAL	2
VII	70E	Added pass exception for TAS 097 20182019 0111	Bulletin No. 2019-02	2019-01	VAL	6
VII	75E	Added pass exceptions for TAS 014 F 3875 017	Bulletin No. 2019-02	2019-01	VAL	6
VII	Edits					
	<u>Edit Number</u>					
VII	4	Added USSGLs 299100, 435400, 438500, 439500, and 439501	Bulletin No. 2019-02	2019-01	EDIT	8
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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"