

**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. 2019-10						
Part 1 Fiscal 2019						
I USSGL Chart of Accounts:						
I	None				COA	
II USSGL Accounts and Definitions:						
II	299100	Revised	Bulletin No. 2019-10	2019-09	DEF	1
II	673000	Revised	Bulletin No. 2019-10	2019-09	DEF	7
III USSGL Account Transactions:						
III	A712	Revised	Bulletin No. 2019-10	2019-09	TC	1
III	D436	Revised	Bulletin No. 2019-10	2019-09	TC	1
III	D438	Revised	Bulletin No. 2019-10	2019-09	TC	2
III	D622	Revised	Bulletin No. 2019-10	2019-09	TC	1
III	C164	Revised	Bulletin No. 2019-10	2019-09	TC	2
III	D418	Revised	Bulletin No. 2019-10	2019-09	TC	2
III	D542	Revised	Bulletin No. 2019-10	2019-09	TC	2
III	D566	Revised	Bulletin No. 2019-10	2019-09	TC	2
III	D568	Revised	Bulletin No. 2019-10	2019-09	TC	2
III	D569	Revised	Bulletin No. 2019-10	2019-09	TC	2
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	DEFC	Revised domain value "D - Disaster and Emergency Item 4" to "D - Emergency PL 115-254"	Bulletin No. 2019-10	2019-09	ATT TBL	13
	<u>USSGL</u>					
IV	406000	Deleted Apportionment Cat Code	Bulletin No. 2019-10	2019-09	ATT TBL	1
IV	407000	Deleted Apportionment Cat Code	Bulletin No. 2019-10	2019-09	ATT TBL	1
IV	421000	Deleted Apportionment Cat Code	Bulletin No. 2019-10	2019-09	ATT TBL	1
IV	421500	Deleted Apportionment Cat Code	Bulletin No. 2019-10	2019-09	ATT TBL	1
IV	431000	Deleted Apportionment Cat Code	Bulletin No. 2019-10	2019-09	ATT TBL	1
V USSGL Crosswalks to Standard External Reports:						
V Balance Sheet:						
V	<u>Column</u>					
V	None				BS	

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V	<u>Line</u>					
V	None				BS	
V	Statement of Net Cost:					
V	<u>Line</u>					
V	None				SNC	
V	<u>Footnote</u>					
V	None				SNC	
V	Statement of Changes in Net Position					
V	<u>Line</u>					
V	None				SCNP	
V	<u>Footnote</u>					
V	None				SCNP	
V	Statement of Custodial Activity:					
V	<u>Line</u>					
V	None				SCA	
V	<u>Footnote</u>					
V	None				SCA	
V	Statement of Budgetary Resources:					
V	<u>Column</u>					
V	None				SBR	
V	<u>Line</u>					
V	1051	Revised Debit/Credit Indicator attribute domain value from "D" to "D/C" for USSGL account 431000	Bulletin No. 2019-10	2019-09	SBR	1
V	1890	Revised Debit/Credit Indicator attribute domain value from "D" to "D/C" for USSGL accounts 406000, 407000, 421000 and 421500	Bulletin No. 2019-10	2019-09	SBR	1
V	1980	Revised Debit/Credit Indicator attribute domain value from "D" to "D/C" for USSGL account 431000	Bulletin No. 2019-10	2019-09	SBR	1
V	2404	Deleted USSGL accounts 406000, 407000, 421000, 421500 and 431000	Bulletin No. 2019-10	2019-09	SBR	1
V	<u>Footnote</u>					
V	None				SBR	
V	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	

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V	<u>Line</u>					
V	1041	Deleted Apportionment Category Code attribute domain value "A/B/E" from USSGL account 431000; Revised Debit/Credit Indicator attribute domain value from "D" to "D/C" for USSGL account 431000	Bulletin No. 2019-10	2019-09	SF 133/Schedule P	1
V	1740	Deleted Apportionment Category Code attribute domain value "A/B/E" from USSGL accounts 406000, 407000, 421000 and 421500; Revised Debit/Credit Indicator attribute from "D" to "D/C" for USSGL accounts 406000, 407000, 421000 and 421500	Bulletin No. 2019-10	2019-09	SF 133/Schedule P	1
V	1840	Deleted Apportionment Category Code attribute domain value "A/B/E" from USSGL accounts 406000, 407000, 421000 and 421500; Revised Debit/Credit Indicator attribute from "D" to "D/C" for USSGL accounts 406000, 407000, 421000 and 421500	Bulletin No. 2019-10	2019-09	SF 133/Schedule P	1
V	2403	Deleted USSGL accounts 406000, 407000, 421000, 421500 and 431000	Bulletin No. 2019-10	2019-09	SF 133/Schedule P	1
V	3000	Revised Fund Type Code and Financing Account Code attribute domain values for USSGL account 480100	Bulletin No. 2019-10	2019-06	SF 133/Schedule P	1
V	4055	Deleted Apportionment Category Code attribute domain value "A/B/E" from USSGL accounts 406000, 407000, 421000 and 421500; Revised Debit/Credit Indicator attribute domain value from "D" to "D/C" for USSGL accounts 406000, 407000, 421000 and 421500	Bulletin No. 2019-10	2019-09	SF 133/Schedule P	1
V	4145	Deleted Apportionment Category Code attribute domain value "A/B/E" from USSGL accounts 406000, 407000, 421000 and 421500; Revised Debit/Credit Indicator attribute domain value from "D" to "D/C" for USSGL accounts 406000, 407000, 421000 and 421500	Bulletin No. 2019-10	2019-09	SF 133/Schedule P	1
V	<u>Footnote</u>					
V	None				SF 133/Schedule P	
VI	<i>USSGL Crosswalks to Reclassified Statements:</i>					
VI	Reclassified Balance Sheet:					
VI	<u>Column</u>					
VI	None				RBS	
VI	<u>Line</u>					
VI	None				RBS	
VI	<u>Footnote</u>					
VI	None				RBS	
VI	Reclassified Statement of Net Cost:					
VI	<u>Line</u>					
VI	None				RSNC	
VI	<u>Footnote</u>					

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VI	None				RSNC	
VI	Reclassified Statement of Operations and Changes in Net Position					
VI	<u>Line</u>					
VI	6.8	Revised Line Title	Bulletin No. 2019-10	2019-09	RSOCNP	12
VI	8.9	Revised Line Title	Bulletin No. 2019-10	2019-09	RSOCNP	12
VI	8.10	Revised Line Title	Bulletin No. 2019-10	2019-09	RSOCNP	12
VI	<u>Footnote</u>					
VI	None				RSOCNP	
VII	Validations and Edits					
VII	Validations					
	<u>Validation Number</u>					
VII	3	Deleted	Bulletin No. 2019-10	2019-09	VAL	17
VII	27E	Revised exception list to add Credit Cohort Year "2020"	Bulletin No. 2019-10	2019-09	VAL	16
VII	29E	Deleted exceptions for USSGL accounts 406000, 407000, 421000, 421500, and 431000	Bulletin No. 2019-10	2019-09	VAL	8
VII	30E	Deleted exceptions for USSGL accounts 406000, 407000, 421000, 421500, and 431000	Bulletin No. 2019-10	2019-09	VAL	8
VII	90E	Added pass exception for Fund Family 086 0162 to use DEF Code "D"	Bulletin No. 2019-10	2019-06	VAL	6
VII	Edits					
	<u>Edit Number</u>					
VII	98	Added	Bulletin No. 2019-10	2019-09	EDIT	1
VII	99	Added	Bulletin No. 2019-10	2019-09	EDIT	1
Bulletin No. 2019-10						
Part 2 Fiscal 2020						
I	USSGL Chart of Accounts:					
I	320800	Added	Bulletin No. 2019-10	2020-01	COA	15
I	403200	Deleted	Bulletin No. 2019-10	2020-01	COA	1
I	404200	Deleted	Bulletin No. 2019-10	2020-01	COA	1
I	413100	Revised	Bulletin No. 2019-10	2020-01	COA	1
I	413120	Added	Bulletin No. 2019-10	2020-01	COA	1
I	414100	Revised	Bulletin No. 2019-10	2020-01	COA	1
I	414120	Added	Bulletin No. 2019-10	2020-01	COA	1
I	414300	Revised	Bulletin No. 2019-10	2020-01	COA	1
I	570810	Added	Bulletin No. 2019-10	2020-01	COA	15
II	USSGL Accounts and Definitions:					
II	599700	Revised	Bulletin No. 2019-10	2020-01	COA	14

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II	320800	Added	Bulletin No. 2019-10	2020-01	COA	15
II	403200	Deleted	Bulletin No. 2019-10	2020-01	COA	1
II	404200	Deleted	Bulletin No. 2019-10	2020-01	COA	1
II	413100	Revised	Bulletin No. 2019-10	2020-01	COA	1
II	413120	Added	Bulletin No. 2019-10	2020-01	COA	1
II	414100	Revised	Bulletin No. 2019-10	2020-01	COA	1
II	414120	Added	Bulletin No. 2019-10	2020-01	COA	1
II	414300	Revised	Bulletin No. 2019-10	2020-01	COA	1
II	570810	Added	Bulletin No. 2019-10	2020-01	COA	15
III	<i>USSGL Account Transactions:</i>					
III	A152	Revised	Bulletin No. 2019-10	2020-01	TC	1
III	A154	Deleted	Bulletin No. 2019-10	2020-01	TC	1
III	A158	Revised	Bulletin No. 2019-10	2020-01	TC	1
III	A162	Deleted	Bulletin No. 2019-10	2020-01	TC	1
III	A166	Revised	Bulletin No. 2019-10	2020-01	TC	1
III	A168	Deleted	Bulletin No. 2019-10	2020-01	TC	1
III	A174	Deleted Reference	Bulletin No. 2019-10	2020-01	TC	1
III	A176	Deleted	Bulletin No. 2019-10	2020-01	TC	1
III	A212	Revised	Bulletin No. 2019-10	2020-01	TC	14
III	C188	Revised	Bulletin No. 2019-10	2020-01	TC	14
III	C189	Added	Bulletin No. 2019-10	2020-01	TC	14
III	F112	Revised	Bulletin No. 2019-10	2020-01	TC	1
III	F113	Deleted Reference	Bulletin No. 2019-10	2020-01	TC	1
III	F304	Revised	Bulletin No. 2019-10	2020-01	TC	1
III	F306	Revised	Bulletin No. 2019-10	2020-01	TC	1
IV	<i>USSGL Account Attributes:</i>					
	USSGL Proprietary and Budgetary Account Attribute Definition Report:					
IV	Credit Cohort Year	Added attribute domain value "2021"	Bulletin No. 2019-10	2020-01	ADR	16
IV	USSGL Proprietary and Budgetary Account Attribute Table:					
IV	<u>Attribute</u>					
IV	Credit Cohort Year	Added attribute domain value "2021"	Bulletin No. 2019-10	2020-01	ATT TBL	16
	<u>USSGL</u>					
IV	None				ATT TBL	
V	<i>USSGL Crosswalks to Standard External Reports:</i>					
V	Balance Sheet:					
V	<u>Column</u>					
V	None				BS	

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V	<u>Line</u>					
V	None				BS	
V	<u>Footnote</u>					
V	None				BS	
V	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	
V	Statement of Changes in Net Position:					
V	<u>Line</u>					
V	None				SCNP	
V	<u>Footnote</u>					
V	None				SCNP	
V	Statement of Custodial Activity:					
V	<u>Line</u>					
V	None				SCA	
V	<u>Footnote</u>					
V	None				SCA	
V	Statement of Budgetary Resources:					
V	<u>Column</u>					
V	None				SBR	
V	<u>Line</u>					
V	None				SBR	
V	<u>Footnote</u>					
V	None				SBR	
V	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	

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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>					
VI	Reclassified Balance Sheet:					
VI	<u>Column</u>					
VI	None				RBS	
VI	<u>Line</u>					
VI	None				RBS	
VI	<u>Footnote</u>					
VI	None				RBS	
VI	Reclassified Statement of Net Cost:					
VI	<u>Line</u>					
VI	None				RSNC	
VI	<u>Footnote</u>					
VI	None				RSNC	
VI	Reclassified Statement of Operations and Changes in Net Position					
VI	<u>Line</u>					
VI	3.1	Deleted USSGL Accounts 310900 and 570900	Bulletin No. 2019-10	2020-01	RSOCNP	15
VI	3.2	Deleted USSGL Accounts 310800 and 570800	Bulletin No. 2019-10	2020-01	RSOCNP	15
VI	3.3	Deleted USSGL Accounts 310500 and 570500	Bulletin No. 2019-10	2020-01	RSOCNP	15
VI	3.4	Added USSGL Accounts 310500, 310800 and 310900	Bulletin No. 2019-10	2020-01	RSOCNP	15
VI	3.5	Added USSGL Accounts 570500, 570800 and 570900	Bulletin No. 2019-10	2020-01	RSOCNP	15
VI	3.6	Added USSGL Account 320800	Bulletin No. 2019-10	2020-01	RSOCNP	15
VI	3.7	Added USSGL Account 570810	Bulletin No. 2019-10	2020-01	RSOCNP	15
VI	4	Revised Calculation Line	Bulletin No. 2019-10	2020-01	RSOCNP	15
VI	<u>Footnote</u>					
VI	None				RSOCNP	
VII	<i>Validations and Edits</i>					
VII	Validations					
VII	<u>Validation Number</u>					
VII	17E	Added USSGL accounts 413120 and 414120	Bulletin No. 2019-10	2020-01	VAL	8
VII	25	Added USSGL accounts 413100, 414100, 414300; Revised name, description, and error message	Bulletin No. 2019-10	2020-01	VAL	8

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VII	27	Added Credit Cohort Year "2020"	Bulletin No. 2019-10	2020-01	VAL	16
VII	27E	Revised exception list to add Credit Cohort Year "2021"	Bulletin No. 2019-10	2020-01	VAL	16
VII	37	Deleted USSGL accounts 403200 and 404200	Bulletin No. 2019-10	2020-01	VAL	8
VII	49	Added USSGL account 414120; Deleted USSGL account 404200; Revised description and error message	Bulletin No. 2019-10	2020-01	VAL	8
VII	50	Added USSGL account 413120; Deleted USSGL account 403200; Revised description and error message	Bulletin No. 2019-10	2020-01	VAL	8
VII	Edits					
VII	<u>Edit Number</u>					
VII	4	Added USSGL accounts 413120 and 414120; Deleted USSGL accounts 403200 and 404200	Bulletin No. 2019-10	2020-01	EDIT	8
VII	21	Added USSGL accounts 413120 and 414200 to closing groups 413900 and 414900 respectively	Bulletin No. 2019-10	2020-01	EDIT	8
VII	23	Added USSGL accounts 320800 and 570810	Bulletin No. 2019-10	2020-01	EDIT	8
VII	24	Added USSGL accounts 413120 and 414120; Deleted USSGL accounts 403200 and 404200	Bulletin No. 2019-10	2020-01	EDIT	8
VII	45	Added USSGL accounts 320800 and 570810 to closing groups 320000 and 331000 respectively	Bulletin No. 2019-10	2020-01	EDIT	8
VII	47	Added USSGL accounts 413120 and 414120	Bulletin No. 2019-10	2020-01	EDIT	8
VII	69	Added USSGL accounts 413120 and 414120; Deleted USSGL accounts 403200 and 404200	Bulletin No. 2019-10	2020-01	EDIT	8
VII	70	Added USSGL accounts 413120 and 414120; Deleted USSGL accounts 403200 and 404200	Bulletin No. 2019-10	2020-01	EDIT	8
VII	71	Added USSGL accounts 413120 and 414120; Deleted USSGL accounts 403200 and 404200	Bulletin No. 2019-10	2020-01	EDIT	8
VII	72	Added USSGL accounts 413120 and 414120; Deleted USSGL accounts 403200 and 404200	Bulletin No. 2019-10	2020-01	EDIT	8
VII	73	Added USSGL accounts 413120 and 414120; Deleted USSGL accounts 403200 and 404200	Bulletin No. 2019-10	2020-01	EDIT	8