

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. 2020-10						
Part 1 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	None					
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	
USSGL						
IV	None				ATT TBL	
V	<i>USSGL Crosswalks to Standard External Reports:</i>					
V	Balance Sheet:					
V	Column					
V	None				BS	
V	Line					
V	None				BS	
V	Statement of Net Cost:					
V	Line					
V	None				SNC	
V	Footnote					
V	None				SNC	
V	Statement of Changes in Net Position					
V	Line					
V	None				SCNP	
V	Footnote					
V	None				SCNP	

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V	Statement of Custodial Activity:					
V	Line					
V	None				SCA	
V	Footnote					
V	None				SCA	
V	Statement of Budgetary Resources:					
V	Column					
V	None				SBR	
V	Line					
V	None				SBR	
V	Footnote					
V	None				SBR	
V	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	
VI	Footnote					
VI	None				RSOCNP	
VII	Validations and Edits					
VII	Validations					
	Validation Number					
VII	None				VAL	
VII	Edits					
	Edit Number					
VII	None				EDIT	
VII					EDIT	
Bulletin No. 2020-10						
Part 2 Fiscal 2020						
I	USSGL Chart of Accounts:					
I	None				COA	
II	USSGL Accounts and Definitions:					
II	219100	Revised	Bulletin No. 2020-10	2020-04	DEF	7

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
III	USSGL Account Transactions:					
III	A210	Revised	Bulletin No. 2020-10	2020-04	TC	12
III	A250	Revised	Bulletin No. 2020-10	2020-04	TC	12
III	A251	Revised	Bulletin No. 2020-10	2020-04	TC	12
III	B150	Revised	Bulletin No. 2020-10	2020-04	TC	12
III	B152	Revised	Bulletin No. 2020-10	2020-04	TC	12
III	B154	Revised	Bulletin No. 2020-10	2020-04	TC	12
III	C750	Revised	Bulletin No. 2020-10	2020-04	TC	12
III	C751	Revised	Bulletin No. 2020-10	2020-04	TC	12
III	C752	Revised	Bulletin No. 2020-10	2020-04	TC	12
III	C753	Revised	Bulletin No. 2020-10	2020-04	TC	12
III	C754	Revised	Bulletin No. 2020-10	2020-04	TC	12
III	C755	Revised	Bulletin No. 2020-10	2020-04	TC	12
IV	USSGL Account Attributes:					
	USSGL Proprietary and Budgetary Account Attribute Definition Report:					
IV		Revised description of the Disaster Emergency Fund Code	Bulletin No. 2020-10	2020-04	ADR	1
IV		Revised Disaster Emergency Fund Code attribute domain value from "G - Disaster & Emergency Item 7" to "G - Emergency PL 116-93"	Bulletin No. 2020-10	2020-04	ADR	1
IV		Revised Disaster Emergency Fund Code attribute domain value from "H - Disaster & Emergency Item 8" to "H - Disaster PL 116-93"	Bulletin No. 2020-10	2020-04	ADR	1
IV		Revised Disaster Emergency Fund Code attribute domain value from "I - Disaster & Emergency Item 9" to "I - Emergency PL 116-94"	Bulletin No. 2020-10	2020-04	ADR	1
IV		Revised Disaster Emergency Fund Code attribute domain value from "J - Disaster & Emergency Item 10" to "J - Wildfire Suppression PL 116-94"	Bulletin No. 2020-10	2020-04	ADR	1
IV		Added Disaster Emergency Fund Code attribute domain value "K - Emergency PL 116-113"	Bulletin No. 2020-10	2020-04	ADR	1
IV		Added Disaster Emergency Fund Code attribute domain value "L - Disaster/Emergency/Wildfire Suppression"	Bulletin No. 2020-10	2020-05	ADR	1
IV		Added Disaster Emergency Fund Code attribute domain value "M - Disaster/Emergency/Wildfire Suppression"	Bulletin No. 2020-10	2020-05	ADR	1
IV		Added Disaster Emergency Fund Code attribute domain value "N - Disaster/Emergency/Wildfire Suppression"	Bulletin No. 2020-10	2020-05	ADR	1
IV		Added Disaster Emergency Fund Code attribute domain value "O - Disaster/Emergency/Wildfire Suppression"	Bulletin No. 2020-10	2020-05	ADR	1
IV	USSGL Proprietary and Budgetary Account Attribute Table:					
IV	Attribute					
IV		Revised Disaster Emergency Fund Code attribute domain value from "G - Disaster & Emergency Item 7" to "G - Emergency PL 116-93"	Bulletin No. 2020-10	2020-04	ATT TBL	1
IV		Revised Disaster Emergency Fund Code attribute domain value from "H - Disaster & Emergency Item 8" to "H - Disaster PL 116-93"	Bulletin No. 2020-10	2020-04	ATT TBL	1
IV		Revised Disaster Emergency Fund Code attribute domain value from "I - Disaster & Emergency Item 9" to "I - Emergency PL 116-94"	Bulletin No. 2020-10	2020-04	ATT TBL	1

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IV		Revised Disaster Emergency Fund Code attribute domain value from "J - Disaster & Emergency Item 10" to "J - Wildfire Suppression PL 116-94"	Bulletin No. 2020-10	2020-04	ATT TBL	1
IV		Added Disaster Emergency Fund Code attribute domain value "K - Emergency PL 116-113"	Bulletin No. 2020-10	2020-04	ATT TBL	1
IV		Added Disaster Emergency Fund Code attribute domain value "L - Disaster/Emergency/Wildfire Suppression"	Bulletin No. 2020-10	2020-05	ATT TBL	1
IV		Added Disaster Emergency Fund Code attribute domain value "M - Disaster/Emergency/Wildfire Suppression"	Bulletin No. 2020-10	2020-05	ATT TBL	1
IV		Added Disaster Emergency Fund Code attribute domain value "N - Disaster/Emergency/Wildfire Suppression"	Bulletin No. 2020-10	2020-05	ATT TBL	1
IV		Added Disaster Emergency Fund Code attribute domain value "O - Disaster/Emergency/Wildfire Suppression"	Bulletin No. 2020-10	2020-05	ATT TBL	1
	USSGL					
IV		Revised Disaster Emergency Fund Code attribute domain values from "A/B/C/D/E/F/G/H/I/J/Q" to "A/B/C/D/E/F/G/H/I/J/K/Q" for all Budgetary USSGL Accounts	Bulletin No. 2020-10	2020-04	ATT TBL	1
IV		Revised Disaster Emergency Fund Code attribute domain values from "A/B/C/D/E/F/G/H/I/J/K/Q" to "A/B/C/D/E/F/G/H/I/J/K/L/M/N/O/Q" for all Budgetary USSGL Accounts	Bulletin No. 2020-10	2020-05	ATT TBL	1
IV	405000	Revised BEA Category Indicator attribute domain value from "D/M" to "D"	Bulletin No. 2020-10	2020-05	ATT TBL	1
IV	411601	Revised GTAS Fund Type Code attribute value from "EC/EG/EM/EP/ER/ES/ER/TR" to "EP"	Bulletin No. 2020-10	2020-05	ATT TBL	1
IV	411991	Revised Prior Year Adjustment Code attribute domain value from "B/P/X" to "X"	Bulletin No. 2020-10	2020-05	ATT TBL	1
IV	411992	Revised Prior Year Adjustment Code attribute domain value from "B/P/X" to "X"	Bulletin No. 2020-10	2020-05	ATT TBL	1
IV	414500	Revised TAS Status Code attribute domain value from "U/E" to "U" and GTAS Fund Type Code attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "ES/ET" and Financing Account Code attribute domain value from "D/G/N" to "N"	Bulletin No. 2020-10	2020-05	ATT TBL	1
IV	415900	Revised Prior Year Adjustment Code attribute domain value from "B/P/X" to "X"	Bulletin No. 2020-10	2020-05	ATT TBL	1
IV	424000	Revised BEA Category Indicator attribute domain value from "D/M" to "D"	Bulletin No. 2020-10	2020-05	ATT TBL	1
IV	429500	Revised GTAS Fund Type Code attribute value from "EG/EP" to "EP"	Bulletin No. 2020-10	2020-05	ATT TBL	1
IV	462000	Revised TAS Status Code attribute domain value from "U/E" to "U"	Bulletin No. 2020-10	2020-05	ATT TBL	1
IV	462091	Revised Prior Year Adjustment Code attribute domain value from "B/P/X" to "X"	Bulletin No. 2020-10	2020-05	ATT TBL	1
V	USSGL Crosswalks to Standard External Reports:					
V	Balance Sheet:					
V	Column					
V	None				BS	
V	Line					
V	None				BS	
V	Footnote					
V	None				BS	
V	Statement of Net Cost:					
V	Column					

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V	None				SNC	
V	Line					
V	None				SNC	
V	Footnote					
V	None				SNC	
V	Statement of Changes in Net Position:					
V	Line					
V	None				SCNP	
V	Footnote					
V	None				SCNP	
V	Statement of Custodial Activity:					
V	Line					
V	None				SCA	
V	Footnote					
V	None				SCA	
V	Statement of Budgetary Resources:					
V	Column					
V	None				SBR	
V	Line					
V	1051	Revised GTAS Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EP" for USSGL account 411601	Bulletin No. 2020-10	2020-05	SBR	1
V	Footnote					
V	None				SBR	
V	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 413700 with BEA Category Code attribute domain value "D"	Bulletin No. 2020-10	2020-03	SF 133/Schedule P	1
V	1020	Added USSGL account 438200 with TAS Status attribute domain value "E"	Bulletin No. 2020-10	2020-04	SF 133/Schedule P	1
V	Footnote					

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
V	6	Revised from "Permutation available through FY 2019-12 GTAS reporting window (including FY 2019-12 GTAS revision window)." to "Permutation available through FY 2020-12 GTAS reporting window (including FY 2020-12 GTAS revision window)."	Bulletin No. 2020-10	2020-05	SF 133/Schedule P	1
V	7	Deleted	Bulletin No. 2020-10	2020-05	SF 133/Schedule P	1
VI	<i>USSGL Crosswalks to Reclassified Statements:</i>					
VI	Reclassified Balance Sheet:					
VI	Column					
VI	None				RBS	
VI	Line					
VI	None				RBS	
VI	Footnote					
VI	None				RBS	
VI	Reclassified Statement of Net Cost:					
VI	Line					
VI	None				RSNC	
VI	Footnote					
VI	None				RSNC	
VI	Reclassified Statement of Operations and Changes in Net Position					
VI	Line					
VI	None				RSOCNP	
VI	Footnote					
VI	None				RSOCNP	
VII	<i>Validations and Edits</i>					
VII	Validations					
VII	Validation Number					
VII	17E	Removed USSGL account 462000	Bulletin No. 2020-10	2020-05	VAL	1
VII	70E	Added pass exception for TAS 014 201720208 5639	Bulletin No. 2020-10	2020-03	VAL	1
VII	90	Added Disaster Emergency Fund Code domain values "K", "L", "M", "N", and "O"	Bulletin No. 2020-10	2020-04	VAL	1
VII	90E	Added pass exception for Fund Family 091 0800 and Disaster Emergency Fund Code domain value "E"	Bulletin No. 2020-10	2020-03	VAL	1
VII	90E	Added multiple pass exceptions for Disaster Emergency Fund Code domain values "E", "G", "H", "I", "J", and "K"	Bulletin No. 2020-10	2020-04	VAL	1
VII	99E	Added pass exception for TAS 075 X 4554	Bulletin No. 2020-10	2020-03	VAL	1
VII	106	Added validation to restrict the use of USSGL account 413700 with BEA Category Indicator domain value "D" and Prior Year Adjustment Code domain value "P"	Bulletin No. 2020-10	2020-03	VAL	1

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VII	106E	Added exceptions for multiple Department of Transportation TAS	Bulletin No. 2020-10	2020-03	VAL	1
VII	Edits					
VII	Edit Number					
VII	21	Deleted USSGL account 462000 with TAS Status domain value "E" from Closing Group 465000	Bulletin No. 2020-10	2020-05	EDIT	1
VII	46	Deleted USSGL accounts 411991, 411992, 415900, and 462091	Bulletin No. 2020-10	2020-05	EDIT	1
VII	47	Deleted USSGL accounts 411991, 411992, 415900, and 462091	Bulletin No. 2020-10	2020-05	EDIT	1
VII	69	Added USSGL account 435190	Bulletin No. 2020-10	2020-04	EDIT	2
VII	70	Added USSGL account 435190	Bulletin No. 2020-10	2020-04	EDIT	2
VII	71	Added USSGL account 435190	Bulletin No. 2020-10	2020-04	EDIT	2
VII	72	Added USSGL account 435190	Bulletin No. 2020-10	2020-04	EDIT	2
VII	73	Added USSGL account 435190	Bulletin No. 2020-10	2020-04	EDIT	2
VII	100	Added USSGL account 435190	Bulletin No. 2020-10	2020-04	EDIT	2
VII	101	Added edit for Disaster Emergency Fund Code domain value "G"	Bulletin No. 2020-10	2020-04	EDIT	1
VII	102	Added edit for Disaster Emergency Fund Code domain value "H"	Bulletin No. 2020-10	2020-04	EDIT	1
VII	103	Added edit for Disaster Emergency Fund Code domain value "I"	Bulletin No. 2020-10	2020-04	EDIT	1
VII	104	Added edit for Disaster Emergency Fund Code domain value "J"	Bulletin No. 2020-10	2020-04	EDIT	1
VII	105	Added edit for Disaster Emergency Fund Code domain value "K"	Bulletin No. 2020-10	2020-04	EDIT	1

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Bulletin No. 2020-10	
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 3 of the TFM Volume 1, Part 2, Chapter 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	This change was due to a change to Appendix 2 of the TFM Volume 1, Part 2, Chapter 4700.
13	This change is needed due to the passage of PL 116-20.
14	Updates required to provide clarification to agencies when reporting custodial activity.
15	Pro forma updates for prior period adjustment for the General Fund of the U.S. Government.
16	Revised domain values to add next fiscal year.
17	Change is related to GTAS code changes or enhancements.
18	Changes related to addition of new RC 31 and RC 32
19	Change is needed to account for Treasury approved changes for custodial TAS in the 36XX main account series.