

**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. 2019-14						
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	A140	Revised	Bulletin No. 2019-14	2019-10	TC	1
IV	<i>USSGL Account Attributes:</i>					
USSGL Proprietary and Budgetary Account Attribute Definition Report:						
IV	DEFC	Revised Disaster Emergency Fund Code attribute domain value from "E - Disaster and Emergency Item 5" to "E - Emergency PL 116-20"	Bulletin No. 2019-14	2019-09	ADR	13
IV	USSGL Proprietary and Budgetary Account Attribute Table:					
	<u>Attribute</u>					
IV	DEFC	Revised Disaster Emergency Fund Code attribute domain value from "E - Disaster and Emergency Item 5" to "E - Emergency PL 116-20"	Bulletin No. 2019-14	2019-09	ATT TBL	13
	<u>USSGL</u>					
IV	411990	Revised DEFC attribute domain value from blank to "A/B/C/D/E/F/G/H/Q"	Bulletin No. 2019-14	2019-10	ATT TBL	1
IV	411991	Revised DEFC attribute domain value from blank to "A/B/C/D/E/F/G/H/Q"	Bulletin No. 2019-14	2019-10	ATT TBL	1
IV	411992	Revised DEFC attribute domain value from blank to "A/B/C/D/E/F/G/H/Q"	Bulletin No. 2019-14	2019-10	ATT TBL	1
IV	411993	Revised DEFC attribute domain value from blank to "A/B/C/D/E/F/G/H/Q"	Bulletin No. 2019-14	2019-10	ATT TBL	1
IV	411994	Revised DEFC attribute domain value from blank to "A/B/C/D/E/F/G/H/Q"	Bulletin No. 2019-14	2019-10	ATT TBL	1
IV	414900	Revised Reimbursable Flag Indicator attribute domain value from "D" to "D/R"	Bulletin No. 2019-14	2019-10	ATT TBL	1
IV	415700	Revised TAS Status attribute domain value from "U" to "E/U"	Bulletin No. 2019-14	2019-09	ATT TBL	1
IV	415730	Revised DEFC attribute domain value from blank to "A/B/C/D/E/F/G/H/Q"	Bulletin No. 2019-14	2019-10	ATT TBL	1
IV	417590	Revised DEFC attribute domain value from blank to "A/B/C/D/E/F/G/H/Q"	Bulletin No. 2019-14	2019-10	ATT TBL	1
IV	417690	Revised DEFC attribute domain value from blank to "A/B/C/D/E/F/G/H/Q"	Bulletin No. 2019-14	2019-10	ATT TBL	1
IV	418000	Revised Reimbursable Flag Indicator attribute domain value from "D" to "D/R"	Bulletin No. 2019-14	2019-10	ATT TBL	1
IV	419100	Revised Reimbursable Flag Indicator attribute domain value from "D" to "D/R"	Bulletin No. 2019-14	2019-09	ATT TBL	1
IV	420190	Revised DEFC attribute domain value from blank to "A/B/C/D/E/F/G/H/Q"	Bulletin No. 2019-14	2019-10	ATT TBL	1
IV	422500	Revised Reimbursable Flag Indicator attribute domain value from "D" to "D/R"	Bulletin No. 2019-14	2019-09	ATT TBL	1
IV	425500	Revised Reimbursable Flag Indicator attribute domain value from "D" to "D/R"	Bulletin No. 2019-14	2019-09	ATT TBL	1
IV	426100	Revised Reimbursable Flag Indicator attribute domain value from "D" to "D/R"	Bulletin No. 2019-14	2019-10	ATT TBL	1
IV	426200	Revised Reimbursable Flag Indicator attribute domain value from "D" to "D/R"	Bulletin No. 2019-14	2019-10	ATT TBL	1
IV	426300	Revised Reimbursable Flag Indicator attribute domain value from "D" to "D/R"	Bulletin No. 2019-14	2019-10	ATT TBL	1
IV	426400	Revised Reimbursable Flag Indicator attribute domain value from "D" to "D/R"	Bulletin No. 2019-14	2019-10	ATT TBL	1

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
IV	426500	Revised Reimbursable Flag Indicator attribute domain value from "D" to "D/R"	Bulletin No. 2019-14	2019-10	ATT TBL	1
IV	426600	Revised Reimbursable Flag Indicator attribute domain value from "D" to "D/R"	Bulletin No. 2019-14	2019-09	ATT TBL	1
IV	427300	Revised Reimbursable Flag Indicator attribute domain value from "D" to "D/R"	Bulletin No. 2019-14	2019-09	ATT TBL	1
IV	427700	Revised Reimbursable Flag Indicator attribute domain value from "D" to "D/R"	Bulletin No. 2019-14	2019-09	ATT TBL	1
IV	428300	Revised Reimbursable Flag Indicator attribute domain value from "D" to "D/R"	Bulletin No. 2019-14	2019-09	ATT TBL	1
IV	429590	Revised DEFC attribute domain value from blank to "A/B/C/D/E/F/G/H/Q"	Bulletin No. 2019-14	2019-10	ATT TBL	1
IV	438300	Revised Reimbursable Flag Indicator attribute domain value from "D" to "D/R"	Bulletin No. 2019-14	2019-09	ATT TBL	1
IV	438400	Revised Reimbursable Flag Indicator attribute domain value from "D" to "D/R." Revised TAFS Status Code attribute domain value from "U" to "U/E"	Bulletin No. 2019-14	2019-09	ATT TBL	1
IV	439190	Revised DEFC attribute domain value from blank to "A/B/C/D/E/F/G/H/Q"	Bulletin No. 2019-14	2019-10	ATT TBL	1
IV	439300	Revised Reimbursable Flag Indicator attribute domain value from "D" to "D/R"	Bulletin No. 2019-14	2019-09	ATT TBL	1
IV	439701	Revised TAS Status attribute domain value from "U" to "E/U"; revised Reporting Type Code attribute domain value from "U" to "E/F/U"; Revised Trans Code attribute domain value from "N" to "X/K/N"	Bulletin No. 2019-14	2019-09	ATT TBL	1
IV	439730	Revised DEFC attribute domain value from blank to "A/B/C/D/E/F/G/H/Q"	Bulletin No. 2019-14	2019-10	ATT TBL	1
IV	439800	Revised Reimbursable Flag Indicator attribute domain value from "D" to "D/R"	Bulletin No. 2019-14	2019-09	ATT TBL	1
IV	462090	Revised DEFC attribute domain value from blank to "A/B/C/D/E/F/G/H/Q"	Bulletin No. 2019-14	2019-10	ATT TBL	1
IV	462091	Revised DEFC attribute domain value from blank to "A/B/C/D/E/F/G/H/Q"	Bulletin No. 2019-14	2019-10	ATT TBL	1
V	<i>USSGL Crosswalks to Standard External Reports:</i>					
V	Balance Sheet:					
V	<u>Column</u>					
V	None				BS	
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>					

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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	Title Line	Revised Heading Line from "Revenue Activity:" to "Total Custodial Revenue:"	Bulletin No. 2019-14	2019-10	SCA	9
V	<u>Footnote</u>					
V	None				SCA	
V	Statement of Budgetary Resources:					
V	<u>Column</u>					
V	None				SBR	
V	<u>Line</u>					
V	1290	Added USSGL accounts 415100 and 415700 with TAS Status attribute domain value "E"	Bulletin No. 2019-14	2019-09	SBR	1
V	1980	Deleted	Bulletin No. 2019-14	2019-10	SBR	9
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	
V	<u>Line</u>					
V	1000	Added USSGL accounts 422500, 428300, 438400 and 439800 with Reimbursable Flag attribute domain value "R"; Added Reduction Type attribute domain value "SEQ" to USSGL account 438400 with Fund Type attribute domain values of "EG/ET"; Revised TAS Status attribute domain value "U" to "U/E" and Transition Code attribute domain value "X/N" to "X/K/N" for USSGL account 438400 with Reimbursable Flag attribute domain value "R" with BEA Cat Code attribute domain value "M"	Bulletin No. 2019-14	2019-09	SF 133/Schedule P	1
V	1010	Added USSGL account 419000 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2019-14	2019-09	SF 133/Schedule P	1
V	1012	Added USSGL account 419100 with Reimbursable Flag attribute domain value "R", deleted USSGL account 419000	Bulletin No. 2019-14	2019-09	SF 133/Schedule P	1
V	1020	Added USSGL account 438200 with Reimbursable Flag attribute domain value "R" and Fund Type attribute domain value "ET"	Bulletin No. 2019-14	2019-09	SF 133/Schedule P	1
V	1131	Added USSGL account 439300 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2019-14	2019-09	SF 133/Schedule P	1
V	1203	Added USSGL account 415700 with TAS Status attribute domain value "E"	Bulletin No. 2019-14	2019-09	SF 133/Schedule P	1
V	1240	Added USSGL account 415100 with TAS Status attribute domain value "E"	Bulletin No. 2019-14	2019-09	SF 133/Schedule P	1
V	1700	Added USSGL accounts 425500, 426600, and 427700 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2019-14	2019-09	SF 133/Schedule P	1
V	1701	Added USSGL account 422500 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2019-14	2019-09	SF 133/Schedule P	1
V	1702	Added USSGL account 438400 with Reimbursable Flag attribute domain value "R" and Reduction Type attribute domain value "SEQ"	Bulletin No. 2019-14	2019-09	SF 133/Schedule P	1

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
V	1723	Added USSGL account 438300 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2019-14	2019-09	SF 133/Schedule P	1
V	1725	Added USSGL account 439800 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2019-14	2019-09	SF 133/Schedule P	1
V	1740	Added USSGL account 421500 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2019-14	2019-09	SF 133/Schedule P	1
V	1800	Added USSGL accounts 425500, 426600, and 427300 with Reimbursable Flag attribute domain value "R"; Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL account 425500 with Fund Type attribute domain values "EP/ER"	Bulletin No. 2019-14	2019-09	SF 133/Schedule P	1
V	1801	Added USSGL accounts 422500 and 428300 with Reimbursable Flag attribute domain value "R"; Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL account 422500 with Fund Type attribute domain values "EP/ER"	Bulletin No. 2019-14	2019-09	SF 133/Schedule P	1
V	1802	Revised TAS Status attribute domain value "U" to "U/E" and Transition Code attribute domain value "X/N" to "X/K/N" for USSGL account 438400 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2019-14	2019-09	SF 133/Schedule P	1
V	1840	Revised Fund Type attribute domain value "EP/ER" to "EG" for USSGL account 421500 with "R" Reimbursable Flag attribute domain value; Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL account 421500 with Fund Type attribute domain values "EP/ER"	Bulletin No. 2019-14	2019-09	SF 133/Schedule P	1
V	4030	Added USSGL accounts 425500 and 427700 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2019-14	2019-09	SF 133/Schedule P	1
V	4033	Added USSGL account 426600 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2019-14	2019-09	SF 133/Schedule P	1
V	4050	Added USSGL account 422500 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2019-14	2019-09	SF 133/Schedule P	1
V	4051	Added USSGL account 422500 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2019-14	2019-09	SF 133/Schedule P	1
V	4055	Revised Fund Type attribute domain value "EC/EG/EM/EP/ER/ES/ET/TR" to "EG" for USSGL account 421500 with Reimbursable Flag "R"	Bulletin No. 2019-14	2019-09	SF 133/Schedule P	1
V	4120	Added USSGL account 425500 with Reimbursable Flag attribute domain value "R"; Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL account 425500 with Fund Type attribute domain values "EP/ER"	Bulletin No. 2019-14	2019-09	SF 133/Schedule P	1
V	4121	Added USSGL account 427300 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2019-14	2019-09	SF 133/Schedule P	1
V	4123	Added USSGL account 426600 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2019-14	2019-09	SF 133/Schedule P	1
V	4140	Added USSGL account 422500 with Reimbursable Flag attribute domain value "R"; Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL account 422500 with Fund Type attribute domain values "EP/ER"	Bulletin No. 2019-14	2019-09	SF 133/Schedule P	1
V	4145	Added USSGL account 421500 with Reimbursable Flag attribute domain value "R"; Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL account 421500 with Fund Type attribute domain values "EP/ER"	Bulletin No. 2019-14	2019-09	SF 133/Schedule P	1
V	5090	Added USSGL accounts 438200 and 439800 with Reimbursable Flag attribute domain value "R"; Added Reduction Type attribute domain value "SEQ" to USSGL account 438400 with Fund Type attribute domain values of "EG/ET"	Bulletin No. 2019-14	2019-09	SF 133/Schedule P	1
V	5091	Added USSGL account 438400 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2019-14	2019-09	SF 133/Schedule P	1

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
V	5092	Added USSGL accounts 438300 and 439800 with Reimbursable Flag attribute domain value "R"; Added USSGL account 438200 with Reimbursable Flag attribute domain value "R" and Fund Type attribute domain value "ET"; Added Reduction Type attribute domain value "SEQ" to USSGL account 438400 with Fund Type attribute domain values of "EG/ET"	Bulletin No. 2019-14	2019-09	SF 133/Schedule P	1
V	5093	Added USSGL account 438400 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2019-14	2019-09	SF 133/Schedule P	1
V	5094	Added USSGL account 438400 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2019-14	2019-09	SF 133/Schedule P	1
V	5095	Added USSGL account 438400 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2019-14	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>					
VI	None				RSNC	
VI	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	69E	Added pass exceptions for TAS 014X2301 with USSGL accounts 412600 and 412800	Bulletin No. 2019-14	2019-08	VAL	6

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
VII	99	Added validation to restrict the use of specific USSGL accounts with Reimbursable Flag attribute domain value "R"	Bulletin No. 2019-14	2019-09	VAL	8
VII	99E	Added pass exceptions	Bulletin No. 2019-14	2019-09	VAL	8
VII	100	Added validation to restrict the use of USSGL accounts 415100 and 415700 on expired TAS	Bulletin No. 2019-14	2019-09	VAL	8
VII	Edits					
	Edit Number					
VII	None				EDIT	
Bulletin No. 2019-14						
Part 2 Fiscal 2020						
I	USSGL Chart of Accounts:					
I	None				COA	
II	USSGL Accounts and Definitions:					
II	None				COA	
III	USSGL Account Transactions:					
III	A140	Revised	Bulletin No. 2019-14	2020-01	TC	1
IV	USSGL Account Attributes:					
USSGL Proprietary and Budgetary Account Attribute Definition Report:						
IV	DEFC	Revised Disaster Emergency Fund Code attribute domain value from "E - Disaster and Emergency Item 5" to "E - Emergency PL 116-20"	Bulletin No. 2019-14	2020-01	ADR	13
IV	USSGL Proprietary and Budgetary Account Attribute Table:					
IV	Attribute					
IV	DEFC	Revised Disaster Emergency Fund Code attribute domain value from "E - Disaster and Emergency Item 5" to "E - Emergency PL 116-20"	Bulletin No. 2019-14	2020-01	ATT TBL	13
	USSGL					
IV	411990	Revised DEFC attribute domain value from blank to "A/B/C/D/E/F/G/H/Q"	Bulletin No. 2019-14	2020-01	ATT TBL	1
IV	411991	Revised DEFC attribute domain value from blank to "A/B/C/D/E/F/G/H/Q"	Bulletin No. 2019-14	2020-01	ATT TBL	1
IV	411992	Revised DEFC attribute domain value from blank to "A/B/C/D/E/F/G/H/Q"	Bulletin No. 2019-14	2020-01	ATT TBL	1
IV	411993	Revised DEFC attribute domain value from blank to "A/B/C/D/E/F/G/H/Q"	Bulletin No. 2019-14	2020-01	ATT TBL	1
IV	411994	Revised DEFC attribute domain value from blank to "A/B/C/D/E/F/G/H/Q"	Bulletin No. 2019-14	2020-01	ATT TBL	1
IV	415700	Revised TAS Status attribute domain value from "U" to "E/U"	Bulletin No. 2019-14	2020-01	ATT TBL	1
IV	415730	Revised DEFC attribute domain value from blank to "A/B/C/D/E/F/G/H/Q"	Bulletin No. 2019-14	2020-01	ATT TBL	1
IV	417590	Revised DEFC attribute domain value from blank to "A/B/C/D/E/F/G/H/Q"	Bulletin No. 2019-14	2020-01	ATT TBL	1
IV	417690	Revised DEFC attribute domain value from blank to "A/B/C/D/E/F/G/H/Q"	Bulletin No. 2019-14	2020-01	ATT TBL	1
IV	418000	Revised Reimbursable Flag Indicator attribute domain value from "D" to "D/R"	Bulletin No. 2019-14	2020-01	ATT TBL	1

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
IV	419000	Revised Reimbursable Flag Indicator attribute domain value from "D" to "D/R"	Bulletin No. 2019-14	2020-01	ATT TBL	1
IV	419100	Revised Reimbursable Flag Indicator attribute domain value from "D" to "D/R"	Bulletin No. 2019-14	2020-01	ATT TBL	1
IV	420190	Revised DEFC attribute domain value from blank to "A/B/C/D/E/F/G/H/Q"	Bulletin No. 2019-14	2020-01	ATT TBL	1
IV	422100	Revised Reimbursable Flag Indicator attribute domain value from "D" to "D/R"	Bulletin No. 2019-14	2020-01	ATT TBL	1
IV	426100	Revised Reimbursable Flag Indicator attribute domain value from "D" to "D/R"	Bulletin No. 2019-14	2020-01	ATT TBL	1
IV	426200	Revised Reimbursable Flag Indicator attribute domain value from "D" to "D/R"	Bulletin No. 2019-14	2020-01	ATT TBL	1
IV	426300	Revised Reimbursable Flag Indicator attribute domain value from "D" to "D/R"	Bulletin No. 2019-14	2020-01	ATT TBL	1
IV	426400	Revised Reimbursable Flag Indicator attribute domain value from "D" to "D/R"	Bulletin No. 2019-14	2020-01	ATT TBL	1
IV	426500	Revised Reimbursable Flag Indicator attribute domain value from "D" to "D/R"	Bulletin No. 2019-14	2020-01	ATT TBL	1
IV	426600	Revised Reimbursable Flag Indicator attribute domain value from "D" to "D/R"	Bulletin No. 2019-14	2020-01	ATT TBL	1
IV	427300	Revised Reimbursable Flag Indicator attribute domain value from "D" to "D/R"	Bulletin No. 2019-14	2020-01	ATT TBL	1
IV	427700	Revised Reimbursable Flag Indicator attribute domain value from "D" to "D/R"	Bulletin No. 2019-14	2020-01	ATT TBL	1
IV	428300	Revised Reimbursable Flag Indicator attribute domain value from "D" to "D/R"	Bulletin No. 2019-14	2020-01	ATT TBL	1
IV	429590	Revised DEFC attribute domain value from blank to "A/B/C/D/E/F/G/H/Q"	Bulletin No. 2019-14	2020-01	ATT TBL	1
IV	438200	Revised Reimbursable Flag Indicator attribute domain value from "D" to "D/R"	Bulletin No. 2019-14	2020-01	ATT TBL	1
IV	438300	Revised Reimbursable Flag Indicator attribute domain value from "D" to "D/R"	Bulletin No. 2019-14	2020-01	ATT TBL	1
IV	438400	Revised Reimbursable Flag Indicator attribute domain value from "D" to "D/R." Revised TAFS Status Code attribute domain value from "U" to "U/E"	Bulletin No. 2019-14	2020-01	ATT TBL	1
IV	439190	Revised DEFC attribute domain value from blank to "A/B/C/D/E/F/G/H/Q"	Bulletin No. 2019-14	2020-01	ATT TBL	1
IV	439300	Revised Reimbursable Flag Indicator attribute domain value from "D" to "D/R"	Bulletin No. 2019-14	2020-01	ATT TBL	1
IV	439701	Revised TAS Status attribute domain value from "U" to "E/U"; Revised Reporting Type Code attribute domain value from "U" to "E/F/U"; Revised Trans Code attribute domain value from "N" to "X/K/N"	Bulletin No. 2019-14	2020-01	ATT TBL	1
IV	439730	Revised DEFC attribute domain value from blank to "A/B/C/D/E/F/G/H/Q"	Bulletin No. 2019-14	2020-01	ATT TBL	1
IV	439800	Revised Reimbursable Flag Indicator attribute domain value from "D" to "D/R"	Bulletin No. 2019-14	2020-01	ATT TBL	1
IV	462090	Revised DEFC attribute domain value from blank to "A/B/C/D/E/F/G/H/Q"	Bulletin No. 2019-14	2020-01	ATT TBL	1
IV	462091	Revised DEFC attribute domain value from blank to "A/B/C/D/E/F/G/H/Q"	Bulletin No. 2019-14	2020-01	ATT TBL	1
V	<i>USSGL Crosswalks to Standard External Reports:</i>					
V	Balance Sheet:					
V	<u>Column</u>					
V	None				BS	
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	

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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	Title Line	Revised Heading Line from "Revenue Activity:" to "Total Custodial Revenue:"	Bulletin No. 2019-14	2020-01	SCA	9
V	<u>Footnote</u>					
V	None				SCA	
V	Statement of Budgetary Resources:					
V	<u>Column</u>					
V	None				SBR	
V	<u>Line</u>					
V	1290	Added USSGL account 415100 and 415700 with TAS Status attribute domain value "E"	Bulletin No. 2019-14	2020-01	SBR	1
V	1980	Deleted	Bulletin No. 2019-14	2020-01	SBR	9
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	
V	<u>Line</u>					

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Summary of Changes**

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
V	1000	Added USSGL accounts 428300, 438400 and 439800 with Reimbursable Flag attribute domain value "R"; Added Reduction Type attribute domain value "SEQ" to USSGL account 438400 with Fund Type attribute domain values of "EG/ET"; Revised TAS Status attribute domain value "U" to "U/E" and Transition Code attribute domain value "X/N" to "X/K/N" for USSGL account 438400 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2019-14	2020-01	SF 133/Schedule P	1
V	1010	Added USSGL account 419000 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2019-14	2020-01	SF 133/Schedule P	1
V	1012	Added USSGL account 419100 with Reimbursable Flag attribute domain value "R", deleted USSGL account 419000	Bulletin No. 2019-14	2020-01	SF 133/Schedule P	1
V	1131	Added USSGL account 439300 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2019-14	2020-01	SF 133/Schedule P	1
V	1203	Added USSGL account 415700 with TAS Status attribute domain value "E"	Bulletin No. 2019-14	2020-01	SF 133/Schedule P	1
V	1240	Added USSGL account 415100 with TAS Status attribute domain value "E"	Bulletin No. 2019-14	2020-01	SF 133/Schedule P	1
V	1700	Added USSGL accounts 426600 and 427700 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2019-14	2020-01	SF 133/Schedule P	1
V	1702	Added USSGL account 438400 with Reimbursable Flag attribute domain value "R" and Reduction Type attribute domain value "SEQ" with Fund Type "ET"	Bulletin No. 2019-14	2020-01	SF 133/Schedule P	1
V	1723	Added USSGL account 438300 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2019-14	2020-01	SF 133/Schedule P	1
V	1725	Added USSGL account 439800 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2019-14	2020-01	SF 133/Schedule P	1
V	1740	Revised Reimbursable Flag attribute domain "D/R" to "D" for USSGL account 421500	Bulletin No. 2019-14	2020-01	SF 133/Schedule P	1
V	1800	Added USSGL accounts 426600 and 427300 with Reimbursable Flag attribute domain value "R"; Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL account 425500 with Fund Type attribute domain values "EP/ER"	Bulletin No. 2019-14	2020-01	SF 133/Schedule P	1
V	1801	Added USSGL account 428300 with Reimbursable Flag attribute domain value "R"; Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL account 422500 with Fund Type attribute domain values "EP/ER"	Bulletin No. 2019-14	2020-01	SF 133/Schedule P	1
V	1802	Revised TAS Status attribute domain value "U" to "U/E" and Transition Code attribute domain value "X/N" to "X/K/N" for USSGL account 438400 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2019-14	2020-01	SF 133/Schedule P	1
V	1840	Deleted Reimbursable Flag attribute domain value "R" from USSGL account 421500	Bulletin No. 2019-14	2020-01	SF 133/Schedule P	1
V	2503	Deleted	Bulletin No. 2019-14	2020-01	SF 133/Schedule P	4
V	2504	Deleted	Bulletin No. 2019-14	2020-01	SF 133/Schedule P	4
V	4030	Added USSGL account 427700 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2019-14	2020-01	SF 133/Schedule P	1
V	4033	Added USSGL account 426600 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2019-14	2020-01	SF 133/Schedule P	1
V	4055	Revised Reimbursable Flag attribute domain "D/R" to "D" for USSGL account 421500	Bulletin No. 2019-14	2020-01	SF 133/Schedule P	1
V	4120	Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL account 425500 with Fund Type attribute domain values "EP/ER"	Bulletin No. 2019-14	2020-01	SF 133/Schedule P	1
V	4121	Added USSGL account 427300 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2019-14	2020-01	SF 133/Schedule P	1
V	4123	Added USSGL account 426600 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2019-14	2020-01	SF 133/Schedule P	1
V	4140	Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL account 422500 with Fund Type attribute domain values "EP/ER"	Bulletin No. 2019-14	2020-01	SF 133/Schedule P	1

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
V	4145	Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL account 421500 with Fund Type attribute domain values "EP/ER"	Bulletin No. 2019-14	2020-01	SF 133/Schedule P	1
V	5090	Added USSGL account 439800 with Reimbursable Flag attribute domain value "R"; Added Reduction Type attribute domain value "SEQ" to USSGL account 438400 with Fund Type attribute domain values of "EG/ET"	Bulletin No. 2019-14	2020-01	SF 133/Schedule P	1
V	5091	Added USSGL account 438400 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2019-14	2020-01	SF 133/Schedule P	1
V	5092	Added USSGL accounts 438300 and 439800 with Reimbursable Flag attribute domain value "R"; Added Reduction Type attribute domain value "SEQ" to USSGL account 438400 with Fund Type attribute domain values of "EG/ET"	Bulletin No. 2019-14	2020-01	SF 133/Schedule P	1
V	5093	Added USSGL account 438400 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2019-14	2020-01	SF 133/Schedule P	1
V	5094	Added USSGL account 438400 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2019-14	2020-01	SF 133/Schedule P	1
V	5095	Added USSGL account 438400 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2019-14	2020-01	SF 133/Schedule P	1
V	5311	Added	Bulletin No. 2019-14	2020-01	SF 133/Schedule P	4
V	5312	Added	Bulletin No. 2019-14	2020-01	SF 133/Schedule P	4
V	5313	Added	Bulletin No. 2019-14	2020-01	SF 133/Schedule P	4
V	5314	Added	Bulletin No. 2019-14	2020-01	SF 133/Schedule P	4
V	5321	Added	Bulletin No. 2019-14	2020-01	SF 133/Schedule P	4
V	5322	Added	Bulletin No. 2019-14	2020-01	SF 133/Schedule P	4
V	5323	Added	Bulletin No. 2019-14	2020-01	SF 133/Schedule P	4
V	5324	Added	Bulletin No. 2019-14	2020-01	SF 133/Schedule P	4
V	5331	Added	Bulletin No. 2019-14	2020-01	SF 133/Schedule P	4
V	5332	Added	Bulletin No. 2019-14	2020-01	SF 133/Schedule P	4
V	5333	Added	Bulletin No. 2019-14	2020-01	SF 133/Schedule P	4
V	5334	Added	Bulletin No. 2019-14	2020-01	SF 133/Schedule P	4
V	5341	Added	Bulletin No. 2019-14	2020-01	SF 133/Schedule P	4
V	5342	Added	Bulletin No. 2019-14	2020-01	SF 133/Schedule P	4
V	5343	Added	Bulletin No. 2019-14	2020-01	SF 133/Schedule P	4
V	5344	Added	Bulletin No. 2019-14	2020-01	SF 133/Schedule P	4
V	Footnote					
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	

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
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	None				RSOCNP	
VI	<u>Footnote</u>					
VI	None				RSOCNP	
VII	Validations and Edits					
VII	Validations					
VII	<u>Validation Number</u>					
VII					VAL	
VII	69E	Added pass exceptions for TAS 014X2301 with USSGL accounts 412600 and 412800	Bulletin No. 2019-14	2020-01	VAL	6
VII	99	Added validation to restrict the use of specific USSGL accounts with Reimbursable Flag attribute domain value "R"	Bulletin No. 2019-14	2020-01	VAL	8
VII	99E	Added pass exceptions	Bulletin No. 2019-14	2020-01	VAL	8
VII	100	Added validation to restrict the use of USSGL accounts 415100 and 415700 on expired TAS	Bulletin No. 2019-14	2020-01	VAL	8
VII	100E	Added pass exception	Bulletin No. 2019-14	2020-01	VAL	8
VII	Edits					
VII	<u>Edit Number</u>					
VII	None				EDIT	

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Summary of Changes**

Bulletin No. 2019-14	
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.