

**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. 2018-05						
Part 1 Fiscal 2018						
I USSGL Chart of Accounts:						
I	None				COA	
II USSGL Accounts and Definitions:						
II	232000	Revised Definition	Bulletin No. 2018-05	2018-09	DEF	4
III USSGL Account Transactions:						
III	D528	Revised Comment Section	Bulletin No. 2018-05	2018-09	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	None				ATT TBL	
<u>USSGL</u>						
IV	232000	Revised Federal Non-Federal Code attribute domain value from "N" to "F/N"; Added Trading Partner Agency Identifier; Added Trading Partner Main Account Code	Bulletin No. 2018-05	2018-09	ATT TBL	4
V USSGL Crosswalks to Standard External Reports:						
Balance Sheet:						
<u>Column</u>						
V	None				BS	
<u>Line</u>						
V	19	Added USSGL Account 232000	Bulletin No. 2018-05	2018-09	BS	4
Statement of Net Cost:						
<u>Line</u>						
V	None				SNC	
<u>Footnote</u>						
V	None				SNC	

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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>					
V	1020	Added Federal Non-Federal Code attribute domain value of "E" to USSGL account 421200	Bulletin No. 2018-05	2018-09	SBR	2
V	1890	Added Federal Non-Federal Code attribute domain value of "E" to USSGL account 421200	Bulletin No. 2018-05	2018-09	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>					
V	1020	Added Federal Non-Federal Code attribute domain value of "E" to USSGL account 421200	Bulletin No. 2018-05	2018-09	SF 133/Schedule P	2
V	1080	Added Federal Non-Federal Code attribute domain value of "E" to USSGL account 421200	Bulletin No. 2018-05	2018-09	SF 133/Schedule P	2
V	<u>Footnote</u>					
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	7.9	Added USSGL Account 232000	Bulletin No. 2018-05	2018-09	RBS	4
VI	9.2	Added USSGL Account 320110	Bulletin No. 2018-05	2018-09	RBS	4
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	7.15	Added USSGL account 320110	Bulletin No. 2018-05	2018-09	RSOCNP	4
VI	<u>Footnote</u>					
VI	None				RSOCNP	
VII	<i>Validations and Edits</i>					
VII	Validations					
	<u>Validation Number</u>					
VII	32E	Added pass exception for TAS 097 20182020 0111	Bulletin No. 2018-05	2018-05	VAL	7
VII	69E	Added pass exception for TAS 480 X 5589 with USSGL account 411900	Bulletin No. 2018-05	2018-06	VAL	7
VII	90E	Added pass exceptions for fund families 012 1072, 014 1039, 014 1046, and 086 0338 for DEF code "C"	Bulletin No. 2018-05	2018-06	VAL	7
VII	Edits					
	<u>Edit Number</u>					
VII	None				EDIT	
Bulletin No. 2018-XX						
Part 2 Fiscal 2019						

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
I	<i>USSGL Chart of Accounts:</i>					
I	198000	Revised	Bulletin No. 2018-05	2019-01	COA	20
I	198100	Added	Bulletin No. 2018-05	2019-01	COA	20
I	299000	Revised	Bulletin No. 2018-05	2019-01	COA	21
I	299100	Added	Bulletin No. 2018-05	2019-01	COA	21
I	571200	Revised	Bulletin No. 2018-05	2019-01	COA	20
I	571300	Added	Bulletin No. 2018-05	2019-01	COA	20
II	<i>USSGL Accounts and Definitions:</i>					
II	198100	Added	Bulletin No. 2018-05	2019-01	DEF	20
II	299000	Revised	Bulletin No. 2018-05	2019-01	DEF	21
II	299100	Added	Bulletin No. 2018-05	2019-01	DEF	21
II	571300	Added	Bulletin No. 2018-05	2019-01	DEF	20
II	599700	Revised	Bulletin No. 2018-05	2019-01	DEF	20
III	<i>USSGL Account Transactions:</i>					
III	A132	Revised	Bulletin No. 2018-05	2019-01	TC	21
III	A134	Revised	Bulletin No. 2018-05	2019-01	TC	21
III	A136	Revised	Bulletin No. 2018-05	2019-01	TC	21
III	A145	Revised	Bulletin No. 2018-05	2019-01	TC	21
III	A189	Revised	Bulletin No. 2018-05	2019-01	TC	21
III	C133	Added	Bulletin No. 2018-05	2019-01	TC	20
III	C135	Added	Bulletin No. 2018-05	2019-01	TC	20
III	C404	Revised	Bulletin No. 2018-05	2019-01	TC	20
III	C420	Revised	Bulletin No. 2018-05	2019-01	TC	20
III	D148	Revised	Bulletin No. 2018-05	2019-01	TC	21
IV	<i>USSGL Account Attributes:</i>					
	USSGL Proprietary and Budgetary Account Attribute Definition Report:					
IV	Credit Cohort Year	Added attribute domain value "2020"	Bulletin No. 2018-05	2019-01	ADR	17
IV	USSGL Proprietary and Budgetary Account Attribute Table:					
IV	Attribute					
IV	Credit Cohort Year	Added attribute domain value "2020"	Bulletin No. 2018-05	2019-01	ADR	17
	USSGL					
IV	198100	Added	Bulletin No. 2018-05	2019-01	ATT TBL	20
IV	298000	Revised Federal Non-Federal Code attribute domain values from "G/N/Z" to "F/G/N"	Bulletin No. 2018-05	2019-01	ATT TBL	20
IV	298500	Revised Federal Non-Federal Code attribute domain values from "F/G/Z" to "F/G"	Bulletin No. 2018-05	2019-01	ATT TBL	20
IV	299100	Added	Bulletin No. 2018-05	2019-01	ATT TBL	21

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IV	571300	Added	Bulletin No. 2018-05	2019-01	ATT TBL	20
IV	599000	Revised Federal Non-Federal Code attribute domain values from "G/N/Z" to "F/G/N"	Bulletin No. 2018-05	2019-01	ATT TBL	20
IV	599100	Revised Federal Non-Federal Code attribute domain values from "G/N/Z" to "F/G/N"	Bulletin No. 2018-05	2019-01	ATT TBL	20
IV	599300	Revised Federal Non-Federal Code attribute domain values from "F/G/Z" to "F/G"	Bulletin No. 2018-05	2019-01	ATT TBL	20
IV	599400	Revised Federal Non-Federal Code attribute domain values from "F/G/Z" to "F/G"	Bulletin No. 2018-05	2019-01	ATT TBL	20
IV	599700	Revised Exchange Nonexchange Code attribute domain values from blank to "E/T/X"	Bulletin No. 2018-05	2019-01	ATT TBL	20
IV	599800	Revised Exchange Nonexchange Code attribute domain values from blank to "E/T/X"	Bulletin No. 2018-05	2019-01	ATT TBL	20
V <i>USSGL Crosswalks to Standard External Reports:</i>						
Balance Sheet:						
V	<u>Column</u>					
V	None				BS	
V	<u>Line</u>					
V	5	Added USSGL account 198100	Bulletin No. 2018-05	2019-01	BS	20
V	19	Added USSGL account 299100	Bulletin No. 2018-05	2019-01	BS	21
V	32	Added USSGL account 571300; Revised USSGL account 599000 and 599100 Federal Non-Federal Code attribute domain values from "G/N/Z" to "F/G/N"; Revised USSGL account 599300 and 599400 Federal Non-Federal Code attribute domain values from "G/Z" to "F/G"	Bulletin No. 2018-05	2019-01	BS	20
V	33	Added USSGL account 571300; Revised USSGL account 599000 and 599100 Federal Non-Federal Code attribute domain values from "G/N/Z" to "F/G/N"; Revised USSGL account 599300 and 599400 Federal Non-Federal Code attribute domain values from "G/Z" to "F/G"	Bulletin No. 2018-05	2019-01	BS	20
V	<u>Footnote</u>					
V	None				BS	
Statement of Net Cost:						
V	<u>Column</u>					
V	None				SNC	
V	<u>Line</u>					
V	7	Added USSGL account 571300	Bulletin No. 2018-05	2019-01	SNC	20
V	7	Added USSGL account 599700	Bulletin No. 2018-05	2019-01	SNC	20

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V	<u>Footnote</u>					
V	None				SNC	
Statement of Changes in Net Position:						
V	<u>Line</u>					
V	6	Added USSGL account 599700	Bulletin No. 2018-05	2019-01	SCNP	20
V	8	Deleted USSGL account 599700	Bulletin No. 2018-05	2019-01	SCNP	20
V	9	Added USSGL account 571300	Bulletin No. 2018-05	2019-01	SCNP	20
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>					
V	None				SBR	
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>					

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VI	None				RBS	20
VI	<u>Line</u>					
VI	3.11 (Old)	Revised line title	Bulletin No. 2018-05	2019-01	RBS	20
VI	3.11 (New)	Added USSGL account 198000	Bulletin No. 2018-05	2019-01	RBS	20
VI	3.12 (Old)	Revised line title	Bulletin No. 2018-05	2019-01	RBS	20
VI	3.12 (New)	Added USSGL account 198100	Bulletin No. 2018-05	2019-01	RBS	20
VI	3.13 (Old)	Revised line number from 3.13 to 3.14	Bulletin No. 2018-05	2019-01	RBS	20
VI	3.13 (New)	Added to reflect new RC 10	Bulletin No. 2018-05	2019-01	RBS	20
VI	3.14 (Old)	Revised line number from 3.14 to 3.15	Bulletin No. 2018-05	2019-01	RBS	20
VI	3.15 (New)	Revised calculation "This line is calculated. Equals sum of lines 3.1 through 3.14"	Bulletin No. 2018-05	2019-01	RBS	20
VI	4	Revised calculation "This line is calculated. Equals sum of lines 2.9 and 3.15"	Bulletin No. 2018-05	2019-01	RBS	20
VI	7.1	Added USSGL account 299100	Bulletin No. 2018-05	2019-01	RBS	21
VI	7.11 (Old)	Revised line number from 7.11 to 7.12	Bulletin No. 2018-05	2019-01	RBS	20
VI	7.11 (New)	Added to reflect new RC 10	Bulletin No. 2018-05	2019-01	RBS	20
VI	7.12 (Old)	Revised line number from 7.12 to 7.13	Bulletin No. 2018-05	2019-01	RBS	20
VI	7.13 (Old)	Revised line number from 7.13 to 7.14	Bulletin No. 2018-05	2019-01	RBS	20
VI	7.14 (Old)	Revised line number from 7.14 to 7.15	Bulletin No. 2018-05	2019-01	RBS	20
VI	7.15 (New)	Revised calculation "This line is calculated. Equals sum of lines 7.1 through 7.14"	Bulletin No. 2018-05	2019-01	RBS	20
VI	8	Revised calculation "This line is calculated. Equals sum of lines 6.10 and 7.15"	Bulletin No. 2018-05	2019-01	RBS	20
VI	9.1	Added USSGL account 571300;Revised USSGL account 599000 and 599100 Federal Non-Federal Code attribute domain values from "G/N/Z" to "F/G/N";Revised USSGL account 599300 and 599400 Federal Non-Federal Code attribute domain values from "G/Z" to "F/G"	Bulletin No. 2018-05	2019-01	RBS	20
VI	9.2	Added USSGL account 571300;Revised USSGL account 599000 and 599100 Federal Non-Federal Code attribute domain values from "G/N/Z" to "F/G/N";Revised USSGL account 599300 and 599400 Federal Non-Federal Code attribute domain values from "G/Z" to "F/G"	Bulletin No. 2018-05	2019-01	RBS	20
VI	<u>Footnote</u>					
VI	None				RBS	
Reclassified Statement of Net Cost:						
VI	<u>Line</u>					
VI	12.7 (Old)	Revised line number from 12.7 to 12.11	Bulletin No. 2018-05	2019-01	RSNC	20
VI	12.7 (New)	Added to reflect new RC 13	Bulletin No. 2018-05	2019-01	RSNC	20
VI	12.8 (New)	Added to reflect new RC 13	Bulletin No. 2018-05	2019-01	RSNC	20
VI	12.9 (New)	Added to reflect new RC 14	Bulletin No. 2018-05	2019-01	RSNC	20
VI	12.10 (New)	Added to reflect new RC 14	Bulletin No. 2018-05	2019-01	RSNC	20
VI	12.11 (New)	Deleted USSGL accounts 599000 and 599100	Bulletin No. 2018-05	2019-01	RSNC	20
VI	13	Revised calculation "This line is the sum of lines 12.1 through 12.11"	Bulletin No. 2018-05	2019-01	RSNC	20
VI						

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VI	Footnote					
VI	None				RSNC	
Reclassified Statement of Operations and Changes in Net Position						
VI	<u>Line</u>					
VI	7.8	Deleted USSGL account 599700	Bulletin No. 2018-05	2019-01	RSOCNP	20
VI	7.9	Deleted USSGL account 599800	Bulletin No. 2018-05	2019-01	RSOCNP	20
VI	7.12 (Old)	Revised line number from 7.12 to 7.15	Bulletin No. 2018-05	2019-01	RSOCNP	20
VI	7.12 (New)	Added to reflect new RC 15	Bulletin No. 2018-05	2019-01	RSOCNP	20
VI	7.13 (Old)	Revised line number from 7.13 to 7.16	Bulletin No. 2018-05	2019-01	RSOCNP	20
VI	7.13 (New)	Added to reflect new RC 16	Bulletin No. 2018-05	2019-01	RSOCNP	20
VI	7.14 (Old)	Revised line number from 7.14 to 7.17	Bulletin No. 2018-05	2019-01	RSOCNP	20
VI	7.14 (New)	Added to reflect new RC 16	Bulletin No. 2018-05	2019-01	RSOCNP	20
VI	7.15 (Old)	Revised line number from 7.15 to 7.18	Bulletin No. 2018-05	2019-01	RSOCNP	20
VI	7.16 (Old)	Revised line number from 7.16 to 7.19	Bulletin No. 2018-05	2019-01	RSOCNP	20
VI	7.17 (Old)	Revised line number from 7.17 to 7.20	Bulletin No. 2018-05	2019-01	RSOCNP	20
VI	7.18 (Old)	Revised line number from 7.18 to 7.21	Bulletin No. 2018-05	2019-01	RSOCNP	20
VI	7.19 (Old)	Revised line number from 7.19 to 7.22	Bulletin No. 2018-05	2019-01	RSOCNP	20
VI	7.20 (Old)	Revised line number from 7.20 to 7.23	Bulletin No. 2018-05	2019-01	RSOCNP	20
VI	7.23 (New)	Revised calculation "This line is the sum of lines 7.1 through 7.22"	Bulletin No. 2018-05	2019-01	RSOCNP	20
VI	8.7	Delete USSGL accounts 599000, 599100, 599300, and 599400	Bulletin No. 2018-05	2019-01	RSOCNP	20
VI	8.11 (Old)	Revised line number from 8.11 to 8.12	Bulletin No. 2018-05	2019-01	RSOCNP	20
VI	8.11 (New)	Added to reflect new RC 15	Bulletin No. 2018-05	2019-01	RSOCNP	20
VI	8.12 (New)	Revised calculation "This line is calculated. Equals the sum of lines 8.1 through 8.11"	Bulletin No. 2018-05	2019-01	RSOCNP	20
VI	10	Revised calculation "This line is calculated. Equals the sum of lines 4, 5.9, 6.5, 7.23, 8.12, and 9"	Bulletin No. 2018-05	2019-01	RSOCNP	20
VI	Footnote					
VI	None				RSOCNP	
VII Validations and Edits						
VII Validations						
	<u>Validation Number</u>					
VII	37	Added USSGL account 299100	Bulletin No. 2018-05	2019-01	VAL	9
VII Edits						
	<u>Edit Number</u>					
VII	22	Added USSGL account 198100	Bulletin No. 2018-05	2019-01	EDIT	9
VII	23	Added USSGL accounts 198100, 299100, and 571300	Bulletin No. 2018-05	2019-01	EDIT	9
VII	45	Added closing group 198100; Added USSGL account 198100 to closing group 198100 and 571300 to closing group 331000	Bulletin No. 2018-05	2019-01	EDIT	9

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Bulletin No. 2018-05	
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	Created to help resolve issues related to custodial activity reporting.

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<u>Bulletin No. 2018-05</u>	
20	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.
21	Revised and/or created for continuing resolution guidance.