

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. 2019-06						
Part 1 Fiscal 2018						
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				TC	
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:					
	<u>Attribute</u>					
IV	None				ATT TBL	
	<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	
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	

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>
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					
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	None					
V	<u>Footnote</u>					
V	None				SF 133/Schedule P	
VI	USSGL Crosswalks to Reclassified Statements:					
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:					

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>
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	Validations and Edits					
VII	Validations					
	<u>Validation Number</u>					
	None				VAL	
VII	Edits					
	<u>Edit Number</u>					
	None				EDIT	
Bulletin No. 2019-06						
Part 2 Fiscal 2019						
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:					
IV	<u>Attribute</u>					
IV	BEA Category Indicator	Added to all budgetary USSGL accounts	Bulletin No. 2019-06	2019-07	ATT TBL	1
IV	Reimbursable Flag Indicator	Added to all budgetary USSGL accounts	Bulletin No. 2019-06	2019-07	ATT TBL	1

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>
IV	USSGL None				ATT TBL	
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	
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>					

**U.S. Standard General Ledger
Summary of Changes**

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
V	1290	Revised Authority Type Code attribute domain values from "P/S" to "P" for USSGL accounts 416600 and 416700	Bulletin No. 2019-06	2019-06	SBR	2
	1890	Revised Debit Credit Indicator attribute domain value from "C" to "D/C" for USSGL account 416600 and from "D" to "D/C" for USSGL account 416700	Bulletin No. 2019-06	2019-06	SBR	2
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	BEA Category Indicator	Added to all budgetary USSGL accounts	Bulletin No. 2019-06	2019-07	SF 133/Schedule P	1
V	Financing Account Code	Revised	Bulletin No. 2019-06	2019-07	SF 133/Schedule P	1
V	GTAS Fund Type Code	Revised	Bulletin No. 2019-06	2019-07	SF 133/Schedule P	1
V	Reimbursable Flag Indicator	Added to all budgetary USSGL accounts	Bulletin No. 2019-06	2019-07	SF 133/Schedule P	1
V	<u>Line</u>					
V	1201	Revised Fund Type Code attribute domain values from "EG/ET" to "ET" for USSGL account 412800	Bulletin No. 2019-06	2019-03	SF 133/Schedule P	2
V	1274	Added USSGL account 439200 with GTAS Fund Type Code attribute "EG"	Bulletin No. 2019-06	2019-02	SF 133/Schedule P	1
V	<u>Footnote</u>					
V	None				SF 133/Schedule P	
VI	USSGL Crosswalks to Reclassified Statements:					
VI	Reclassified Balance Sheet:					
VI	<u>Column</u>					
VI	None				RBS	
VI	<u>Line</u>					
VI	7.1	Deleted USSGL account 299100	Bulletin No. 2019-06	2019-06	RBS	2
VI	7.7	Added USSGL account 299100	Bulletin No. 2019-06	2019-06	RBS	2
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					

**U.S. Standard General Ledger
Summary of Changes**

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
VI	<u>Line</u>					
VI	6.8	Revised Reporting Type Code attribute domain values from "U" to "E/U" for USSGL account 571300	Bulletin No. 2019-06	2019-03	RSOCNP	2
VI	<u>Footnote</u>					
VI	None				RSOCNP	
VII	<i>Validations and Edits</i>					
VII	Validations					
VII	<u>Validation Number</u>					
VII	52E	Added pass exceptions for multiple DHHS TAS	Bulletin No. 2019-06	2019-03	VAL	6
VII	69E	Added pass exception for TAS 480 X 5589	Bulletin No. 2019-06	2019-03	VAL	6
VII	Edits					
VII	<u>Edit Number</u>					
VII	2	Added SF133 Line 1424 to the left side	Bulletin No. 2019-06	2019-06	EDIT	2

**U.S. Standard General Ledger
Summary of Changes**

Bulletin No. 2019-06	
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"
17	Changes required per implementation of new scenario "Gain and Losses on Foreign Currency Fluctuations".
18	Changed is needed to account for Treasury approved changes for custodial TAS in the 36XX main account series.
19	Change required because of the pending removal of specific validation types.