

**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>
<b>Bulletin No. 2018-08</b>						
<b>Part 1 Fiscal 2018</b>						
<b>I</b>	<b><i>USSGL Chart of Accounts:</i></b>					
I	None				COA	
<b>II</b>	<b><i>USSGL Accounts and Definitions:</i></b>					
II	None				DEF	
<b>III</b>	<b><i>USSGL Account Transactions:</i></b>					
III	None				TC	
<b>IV</b>	<b><i>USSGL Account Attributes:</i></b>					
<b>USSGL Proprietary and Budgetary Account Attribute Definition Report:</b>						
IV	None				ADR	
<b>IV</b>	<b>USSGL Proprietary and Budgetary Account Attribute Table:</b>					
<u>Attribute</u>						
IV	None				ATT TBL	
<u>USSGL</u>						
IV	412600	Revised GTAS Fund Type Code attribute domain values from 'ES/ET' to 'EG/ES/ET'		2018-09	ATT TBL	1
<b>V</b>	<b><i>USSGL Crosswalks to Standard External Reports:</i></b>					
<b>Balance Sheet:</b>						
<u>Column</u>						
V	None				BS	
<u>Line</u>						
V	None				BS	
<b>Statement of Net Cost:</b>						
<u>Line</u>						
V		Revised title from "Gross Program Cost " to "Gross Program Cost (Note 22)"	Bulletin No.2018-08	2018-10	SNC	9
V	1	Revised title from "Gross Cost (Note 22)" to "Gross Cost"	Bulletin No.2018-08	2018-10	SNC	9
<u>Footnote</u>						
V	None				SNC	
<b>Statement of Changes in Net Position</b>						

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V	<u>Line</u>					
V	1 (old)	Revised line number from 1 to 10	Bulletin No.2018-08	2018-10	SCNP	9
V	2 (old)	Revised line number from 2 to 11	Bulletin No.2018-08	2018-10	SCNP	9
V	2A (old)	Revised line number form 2A to 11A	Bulletin No.2018-08	2018-10	SCNP	9
V	2B (old)	Revised line number from 2B to 11B	Bulletin No.2018-08	2018-10	SCNP	9
V	3 (old)	Revised line number from 3 to 12	Bulletin No.2018-08	2018-10	SCNP	9
V	3 (new)	Revised calculation "This line is calculated. Equals sum of lines 1 through 2B"	Bulletin No.2018-08	2018-10	SCNP	9
V	4 (old)	Revised line number from 4 to 13	Bulletin No.2018-08	2018-10	SCNP	9
V	5 (old)	Revised line number from 5 to 14	Bulletin No.2018-08	2018-10	SCNP	9
V	6 (old)	Revised line number from 6 to 15	Bulletin No.2018-08	2018-10	SCNP	9
V	7 (old)	Revised line number from 7 to 16	Bulletin No.2018-08	2018-10	SCNP	9
V	8 (old)	Revised line number from 8 to 17	Bulletin No.2018-08	2018-10	SCNP	9
V	8 (new)	Revised calculation "This line is calculated. Equals sum of lines 4 through 7"	Bulletin No.2018-08	2018-10	SCNP	9
V	9 (old)	Revised line number from 9 to 18	Bulletin No.2018-08	2018-10	SCNP	9
V	9 (new)	Revised calculation "This line is calculated. Equals sum of lines 3 and 8"	Bulletin No.2018-08	2018-10	SCNP	9
V	10 (old)	Revised line number from 10 to 19	Bulletin No.2018-08	2018-10	SCNP	9
V	11 (old)	Revised line number from 11 to 20	Bulletin No.2018-08	2018-10	SCNP	9
V	12 (old)	Revised line number from 12 to 21	Bulletin No.2018-08	2018-10	SCNP	9
V	12 (new)	Revised calculation "This line is calculated. Equals sum of lines 10 through 11B"	Bulletin No.2018-08	2018-10	SCNP	9
V	13 (old)	Revised line number from 13 to 22	Bulletin No.2018-08	2018-10	SCNP	9
V	14 (old)	Revised line number from 14 to 23	Bulletin No.2018-08	2018-10	SCNP	9
V	15 (old)	Revised line number from 15 to 24	Bulletin No.2018-08	2018-10	SCNP	9
V	16 (old)	Revised line number from 16 to 25	Bulletin No.2018-08	2018-10	SCNP	9
V	17 (old)	Revised line number from 17 to 26	Bulletin No.2018-08	2018-10	SCNP	9
V	18 (old)	Revised line number from 18 to 1	Bulletin No.2018-08	2018-10	SCNP	9
V	19 (old)	Revised line number 19 to 2	Bulletin No.2018-08	2018-10	SCNP	9
V	19A (old)	Revised line number from 19A to 2A	Bulletin No.2018-08	2018-10	SCNP	9
V	19B (old)	Revised line number from 19B to 2B	Bulletin No.2018-08	2018-10	SCNP	9
V	20 (old)	Revised line number from 20 to 3	Bulletin No.2018-08	2018-10	SCNP	9
V	21 (old)	Revised line number from 21 to 4	Bulletin No.2018-08	2018-10	SCNP	9
V	22 (old)	Revised line number 22 to 5	Bulletin No.2018-08	2018-10	SCNP	9
V	23 (old)	Revised line number from 23 to 6	Bulletin No.2018-08	2018-10	SCNP	9
V	23 (new)	Revised calculation "This line is calculated. Equals sum of lines 13 through 22"	Bulletin No.2018-08	2018-10	SCNP	9
V	24 (old)	Revised line number from 24 to 7	Bulletin No.2018-08	2018-10	SCNP	9
V	25 (old)	Revised line number from 25 to 8	Bulletin No.2018-08	2018-10	SCNP	9
V	25 (new)	Revised calculation "This line is calculated. Line 22 minus line 24"	Bulletin No.2018-08	2018-10	SCNP	15
V	26 (old)	Revised line number from 26 to 9	Bulletin No.2018-08	2018-10	SCNP	9
V	26 (new)	Revised calculation "This line is calculated. Equals sum of lines 12 and 25"	Bulletin No.2018-08	2018-10	SCNP	9
V	27 (old)	Revised calculation "This line is calculated. Equals sum of lines 9 and 26"	Bulletin No.2018-08	2018-10	SCNP	9
V	<u>Footnote</u>					
V	None				SCNP	

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	<b>Statement of Custodial Activity:</b>					
V	<u>Line</u>					
V	None				SCA	
V	<u>Footnote</u>					
V	None				SCA	
	<b>Statement of Budgetary Resources:</b>					
V	<u>Column</u>					
V	None				SBR	
	<u>Line</u>					
V	1000	Deleted	Bulletin No. 2018-08	2018-10	SBR	9
V	1020	Deleted	Bulletin No. 2018-08	2018-10	SBR	9
V	1020.5	Deleted	Bulletin No. 2018-08	2018-10	SBR	9
V	1021	Deleted	Bulletin No. 2018-08	2018-10	SBR	9
V	1043	Deleted	Bulletin No. 2018-08	2018-10	SBR	9
V	1051	Revised line to reflect the USSGL accounts in old lines 1000, 1020, 1021, and 1043	Bulletin No. 2018-08	2018-10	SBR	9
V	1290	Revised GTAS Fund Type Code attribute domain values from 'ES/ET' to 'EG/ES/ET' for USSGL account 412600	Bulletin No. 2018-08	2018-09	SBR	1
V	1910	Revised calculation "This line is calculated. Equals sum of SBR lines 1051, 1290, 1490, 1690, and 1890.	Bulletin No. 2018-08	2018-09	SBR	9
V	1980	Added line to reflect the USSGL accounts in old lines 1020, 1021 and 1043	Bulletin No. 2018-08	2018-10	SBR	9
V	3000	Deleted	Bulletin No. 2018-08	2018-10	SBR	9
V	3006	Deleted	Bulletin No. 2018-08	2018-10	SBR	9
V	3012	Deleted	Bulletin No. 2018-08	2018-10	SBR	9
V	3020	Deleted	Bulletin No. 2018-08	2018-10	SBR	9
V	3032	Deleted	Bulletin No. 2018-08	2018-10	SBR	9
V	3042	Deleted	Bulletin No. 2018-08	2018-10	SBR	9
V	3050	Deleted	Bulletin No. 2018-08	2018-10	SBR	9
V	3060	Deleted	Bulletin No. 2018-08	2018-10	SBR	9
V	3072	Deleted	Bulletin No. 2018-08	2018-10	SBR	9
V	3082	Deleted	Bulletin No. 2018-08	2018-10	SBR	9
V	3090	Deleted	Bulletin No. 2018-08	2018-10	SBR	9
V	3100	Deleted	Bulletin No. 2018-08	2018-10	SBR	9
V	3200	Deleted	Bulletin No. 2018-08	2018-10	SBR	9
V	4175	Deleted	Bulletin No. 2018-08	2018-10	SBR	9
V	4176	Deleted	Bulletin No. 2018-08	2018-10	SBR	9
V	4177	Deleted	Bulletin No. 2018-08	2018-10	SBR	9
V	4178	Deleted	Bulletin No. 2018-08	2018-10	SBR	9
V	4179	Deleted	Bulletin No. 2018-08	2018-10	SBR	9

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V	4180	Deleted	Bulletin No. 2018-08	2018-10	SBR	9
V	4185	Deleted	Bulletin No. 2018-08	2018-10	SBR	9
V	4187	Deleted	Bulletin No. 2018-08	2018-10	SBR	9
V	4190	Revised line to reflect the USSGL accounts in old lines 4185 and 4187	Bulletin No. 2018-08	2018-10	SBR	9
V	<u>Footnote</u>					
V	3 (old)	Deleted	Bulletin No. 2018-08	2018-10	SBR	1
V	3 (new)	Revised footnote verbiage	Bulletin No. 2018-08	2018-10	SBR	1
V	4 (old)	Deleted	Bulletin No. 2018-08	2018-10	SBR	1
V	5 (old)	Revised footnote number from 5 to 3	Bulletin No. 2018-08	2018-10	SBR	1
V	6 (old)	Deleted	Bulletin No. 2018-08	2018-10	SBR	1
V	7 (old)	Revised footnote number from 7 to 4	Bulletin No. 2018-08	2018-10	SBR	1
V	8 (old)	Deleted	Bulletin No. 2018-08	2018-10	SBR	1
<b>SF 133 and Schedule P: Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule</b>						
V	<u>Column</u>					
V	None				SF 133/Schedule P	
V	<u>Line</u>					
V	1036	Added	Bulletin No. 2018-08	2018-10	SF 133/Schedule P	1
V	1101	Revised GTAS Fund Type Code attribute domain values from 'ES/ET' to 'EG/ES/ET' for USSGL account 412600	Bulletin No. 2018-08	2018-09	SF 133/Schedule P	1
V	1140	Added	Bulletin No. 2018-08	2018-10	SF 133/Schedule P	1
V	<u>Footnote</u>					
V	None				SF 133/Schedule P	
<b>VI</b>	<b><i>USSGL Crosswalks to Reclassified Statements:</i></b>					
	<b>Reclassified Balance Sheet:</b>					
VI	<u>Column</u>					
VI	None				RBS	
VI	<u>Line</u>					
VI	None				RBS	
VI	<u>Footnote</u>					
VI	None				RBS	
	<b>Reclassified Statement of Net Cost:</b>					
VI	<u>Line</u>					
VI	None				RSNC	

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VI	Footnote					
VI	None				RSNC	
<b>Reclassified Statement of Operations and Changes in Net Position</b>						
VI	Line					
VI	None				RSOCNP	
VI	Footnote					
VI	None				RSOCNP	
<b>VII</b>	<b>Validations and Edits</b>					
<b>VII</b>	<b>Validations</b>					
	<u>Validation Number</u>					
VII	43	Modified the rules format and updated title, description, and error message.	Bulletin No. 2018-08	2018-10	VAL	2
VII	43E	Created pass exception for TAS 020 X 0550	Bulletin No. 2018-08	2018-10	VAL	6
VII	69	Added restriction for USSGL account 412600 with Fund Type "EG"	Bulletin No. 2018-08	2018-10	VAL	1
VII	69E	Added pass exception for TAS 047 X 5640 with USSGL account 411900	Bulletin No. 2018-08	2018-08	VAL	6
VII	69E	Added seven pass exceptions for TAS with USSGL account 412600	Bulletin No. 2018-08	2018-10	VAL	1
VII	70E	Added pass exception for TAS 020 20182019 5445 with BEA Category "M"	Bulletin No. 2018-08	2018-10	VAL	6
VII	75E	Added twenty pass exceptions for Department of the Interior	Bulletin No. 2018-08	2018-09	VAL	6
VII	82E	Added pass exception for TAS 075 X 5551	Bulletin No. 2018-08	2018-08	VAL	6
<b>VII</b>	<b>Edits</b>					
	<u>Edit Number</u>					
VII	None				EDIT	
<b>Bulletin No. 2018-08</b>						
<b>Part 2 Fiscal 2019</b>						
<b>I</b>	<b>USSGL Chart of Accounts:</b>					
I	139000	Add	Bulletin No. 2018-08	2019-01	COA	13
I	198100	Add	Bulletin No. 2018-08	2019-01	COA	12
I	220000	Add	Bulletin No. 2018-08	2019-01	COA	16
I	220500	Add	Bulletin No. 2018-08	2019-01	COA	16
I	299200	Add	Bulletin No. 2018-08	2019-01	COA	13
I	309000	Add	Bulletin No. 2018-08	2019-01	COA	13
I	309010	Add	Bulletin No. 2018-08	2019-01	COA	13
I	414201	Add	Bulletin No. 2018-08	2019-01	COA	1
I	435400	Add	Bulletin No. 2018-08	2019-01	COA	1
I	438500	Add	Bulletin No. 2018-08	2019-01	COA	1
I	439400	Revised	Bulletin No. 2018-08	2019-01	COA	1
I	439401	Delete	Bulletin No. 2018-08	2019-01	COA	1

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	439500	Revised	Bulletin No. 2018-08	2019-01	COA	1
I	439501	Add	Bulletin No. 2018-08	2019-01	COA	1
I	439800	Revised	Bulletin No. 2018-08	2019-01	COA	1
I	439801	Delete	Bulletin No. 2018-08	2019-01	COA	1
I	571300	Add	Bulletin No. 2018-08	2019-01	COA	12
I	573500	Add	Bulletin No. 2018-08	2019-01	COA	13
I	573600	Add	Bulletin No. 2018-08	2019-01	COA	13
<b>II</b>	<b><i>USSGL Accounts and Definitions:</i></b>					
II	139000	Add	Bulletin No. 2018-08	2019-01	DEF	13
II	198100	Add	Bulletin No. 2018-08	2019-01	DEF	12
II	220000	Add	Bulletin No. 2018-08	2019-01	DEF	16
II	220500	Add	Bulletin No. 2018-08	2019-01	DEF	16
II	266000	Revised	Bulletin No. 2018-08	2019-01	DEF	16
II	292000	Revised	Bulletin No. 2018-08	2019-01	DEF	16
II	299200	Add	Bulletin No. 2018-08	2019-01	DEF	13
II	309000	Add	Bulletin No. 2018-08	2019-01	DEF	13
II	309010	Add	Bulletin No. 2018-08	2019-01	DEF	13
II	414201	Add	Bulletin No. 2018-08	2019-01	DEF	1
II	435400	Add	Bulletin No. 2018-08	2019-01	DEF	1
II	438500	Add	Bulletin No. 2018-08	2019-01	DEF	1
II	439400	Revised	Bulletin No. 2018-08	2019-01	DEF	1
II	439401	Delete	Bulletin No. 2018-08	2019-01	DEF	1
II	439500	Revised	Bulletin No. 2018-08	2019-01	DEF	1
II	439501	Add	Bulletin No. 2018-08	2019-01	DEF	1
II	439800	Revised	Bulletin No. 2018-08	2019-01	DEF	1
II	439801	Delete	Bulletin No. 2018-08	2019-01	DEF	1
II	571300	Add	Bulletin No. 2018-08	2019-01	DEF	12
II	573500	Add	Bulletin No. 2018-08	2019-01	DEF	13
II	573600	Add	Bulletin No. 2018-08	2019-01	DEF	13
<b>III</b>	<b><i>USSGL Account Transactions:</i></b>					
III	A197	Revised	Bulletin No. 2018-08	2019-01	TC	13
III	A198	Revised	Bulletin No. 2018-08	2019-01	TC	13
III	B110	Revised	Bulletin No. 2018-08	2019-01	TC	16
III	B402	Revised	Bulletin No. 2018-08	2019-01	TC	16
III	B408	Revised	Bulletin No. 2018-08	2019-01	TC	16
III	B420	Revised	Bulletin No. 2018-08	2019-01	TC	16
III	C133	Add	Bulletin No. 2018-08	2019-01	TC	12
III	C135	Add	Bulletin No. 2018-08	2019-01	TC	12
III	C424	Revised	Bulletin No. 2018-08	2019-01	TC	16

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III	D308	Revised	Bulletin No. 2018-08	2019-01	TC	16
III	D312	Revised	Bulletin No. 2018-08	2019-01	TC	16
IV	<b>USSGL Account Attributes:</b>					
	<b>USSGL Proprietary and Budgetary Account Attribute Definition Report:</b>					
IV					ADR	
IV	<b>USSGL Proprietary and Budgetary Account Attribute Table:</b>					
IV	<u>Attribute</u>					
IV					ATT TBL	
	<u>USSGL</u>					
IV	139000	Add	Bulletin No. 2018-08	2019-01	ATT TBL	13
IV	198100	Add	Bulletin No. 2018-08	2019-01	ATT TBL	12
IV	220000	Add	Bulletin No. 2018-08	2019-01	ATT TBL	16
IV	220500	Add	Bulletin No. 2018-08	2019-01	ATT TBL	16
IV	299200	Add	Bulletin No. 2018-08	2019-01	ATT TBL	13
IV	309000	Add	Bulletin No. 2018-08	2019-01	ATT TBL	13
IV	309010	Add	Bulletin No. 2018-08	2019-01	ATT TBL	13
IV	412600	Revised GTAS Fund Type Code attribute domain values from 'ES/ET' to 'EG/ES/ET'	Bulletin No. 2018-08	2019-01	ATT TBL	1
IV	414201	Add	Bulletin No. 2018-08	2019-01	ATT TBL	1
IV	416600	Add Authority Type Code attribute	Bulletin No. 2018-08	2019-01	ATT TBL	1
IV	416700	Add Authority Type Code attribute	Bulletin No. 2018-08	2019-01	ATT TBL	1
IV	435400	Add	Bulletin No. 2018-08	2019-01	ATT TBL	1
IV	438500	Add	Bulletin No. 2018-08	2019-01	ATT TBL	1
IV	439401	Delete	Bulletin No. 2018-08	2019-01	ATT TBL	1
IV	439501	Add	Bulletin No. 2018-08	2019-01	ATT TBL	1
IV	439801	Delete	Bulletin No. 2018-08	2019-01	ATT TBL	1
IV	520000	Add Custodial/Noncustodial Indicator attribute	Bulletin No. 2018-08	2019-01	ATT TBL	12
IV	520900	Add Custodial/Noncustodial Indicator attribute	Bulletin No. 2018-08	2019-01	ATT TBL	12
IV	571300	Add	Bulletin No. 2018-08	2019-01	ATT TBL	12
IV	573500	Add	Bulletin No. 2018-08	2019-01	ATT TBL	13
IV	573600	Add	Bulletin No. 2018-08	2019-01	ATT TBL	13
V	<b>USSGL Crosswalks to Standard External Reports:</b>					
	<b>Balance Sheet:</b>					
V	<u>Column</u>					
V	None				BS	
V	<u>Line</u>					
V	3	Added USSGL Accounts 139000, 198100	Bulletin No. 2018-08	2019-01	BS	12, 13

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V	19	Added USSGL Account 299200	Bulletin No. 2018-08	2019-01	BS	13
V	27	Added USSGL Account 220000	Bulletin No. 2018-08	2019-01	BS	16
V	27	Added USSGL Account 220500	Bulletin No. 2018-08	2019-01	BS	16
V	30	Added USSGL Account 309000	Bulletin No. 2018-08	2019-01	BS	13
V	31	Added USSGL Account 309000	Bulletin No. 2018-08	2019-01	BS	13
V	32	Added USSGL Accounts 571300, 573500,573600	Bulletin No. 2018-08	2019-01	BS	12, 13
V	33	Added USSGL Accounts 571300, 573500,573600	Bulletin No. 2018-08	2019-01	BS	12, 13
V	<u>Footnote</u>					
V	None				BS	
	<b>Statement of Net Cost:</b>					
V	<u>Column</u>					
V	None				SNC	
V	<u>Line</u>					
V	2	Revised Custodial Noncustodial Indicator attribute domain value from blank to "A" for USSGL accounts 520000 and 520900	Bulletin No. 2018-08	2019-01	SNC	12
V	2	Added USSGL Accounts 571300 and 599700	Bulletin No. 2018-08	2019-01	SNC	12
V	7	Revised Custodial Noncustodial Indicator attribute domain value from blank to "A" for USSGL account 520000	Bulletin No. 2018-08	2019-01	SNC	12
V	7	Added USSGL Account 571300	Bulletin No. 2018-08	2019-01	SNC	12
V	<u>Footnote</u>					
V	None				SNC	
	<b>Statement of Changes in Net Position:</b>					
V	<u>Line</u>					
V	1 (old)	Revised line number from 1 to 10	Bulletin No.2018-08	2018-10	SCNP	9
V	2 (old)	Revised line number from 2 to 11	Bulletin No.2018-08	2018-10	SCNP	9
V	2A (old)	Revised line number form 2A to 11A	Bulletin No.2018-08	2018-10	SCNP	9
V	2B (old)	Revised line number from 2B to 11B	Bulletin No.2018-08	2018-10	SCNP	9
V	3 (old)	Revised line number from 3 to 12	Bulletin No.2018-08	2018-10	SCNP	9
V	3 (new)	Revised calculation "This line is calculated. Equals sum of lines 1 through 2B"	Bulletin No.2018-08	2018-10	SCNP	9
V	4 (old)	Revised line number from 4 to 13	Bulletin No.2018-08	2018-10	SCNP	9
V	5 (old)	Revised line number from 5 to 14	Bulletin No.2018-08	2018-10	SCNP	9
V	6 (old)	Revised line number from 6 to 15	Bulletin No.2018-08	2018-10	SCNP	9
V	7 (old)	Revised line number from 7 to 16	Bulletin No.2018-08	2018-10	SCNP	9
V	8 (old)	Revised line number from 8 to 17	Bulletin No.2018-08	2018-10	SCNP	9
V	8 (new)	Revised calculation "This line is calculated. Equals sum of lines 4 through 7"	Bulletin No.2018-08	2018-10	SCNP	9
V	9 (old)	Revised line number from 9 to 18	Bulletin No.2018-08	2018-10	SCNP	9
V	9 (new)	Revised calculation "This line is calculated. Equals sum of lines 3 and 8"	Bulletin No.2018-08	2018-10	SCNP	9



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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	10 (old)	Revised line number from 10 to 19	Bulletin No.2018-08	2018-10	SCNP	9
V	11 (old)	Revised line number from 11 to 20	Bulletin No.2018-08	2018-10	SCNP	9
V	12 (old)	Revised line number from 12 to 21	Bulletin No.2018-08	2018-10	SCNP	9
V	12 (new)	Revised calculation "This line is calculated. Equals sum of lines 10 through 11B"	Bulletin No.2018-08	2018-10	SCNP	9
V	13 (old)	Revised line number from 13 to 22	Bulletin No.2018-08	2018-10	SCNP	9
V	14 (old)	Revised line number from 14 to 23	Bulletin No.2018-08	2018-10	SCNP	9
V	15 (old)	Revised line number from 15 to 24	Bulletin No.2018-08	2018-10	SCNP	9
V	15 (new)	Added USSGL Account 571300	Bulletin No.2018-08	2018-10	SCNP	12
V	16 (old)	Revised line number from 16 to 25	Bulletin No.2018-08	2018-10	SCNP	9
V	17 (old)	Revised line number from 17 to 26	Bulletin No.2018-08	2018-10	SCNP	9
V	17 (new)	Added USSGL Accounts 573500, 573600	Bulletin No.2018-08	2018-10	SCNP	13
V	18 (old)	Revised line number from 18 to 1	Bulletin No.2018-08	2018-10	SCNP	9
V	19 (old)	Revised line number 19 to 2	Bulletin No.2018-08	2018-10	SCNP	9
V	19A (old)	Revised line number from 19A to 2A	Bulletin No.2018-08	2018-10	SCNP	9
V	19B (old)	Revised line number from 19B to 2B	Bulletin No.2018-08	2018-10	SCNP	9
V	20 (old)	Revised line number from 20 to 3	Bulletin No.2018-08	2018-10	SCNP	9
V	21 (old)	Revised line number from 21 to 4	Bulletin No.2018-08	2018-10	SCNP	9
V	22 (old)	Revised line number 22 to 5	Bulletin No.2018-08	2018-10	SCNP	9
V	23 (old)	Revised line number from 23 to 6	Bulletin No.2018-08	2018-10	SCNP	9
V	23 (new)	Revised calculation "This line is calculated. Equals sum of lines 13 through 22"	Bulletin No.2018-08	2018-10	SCNP	9
V	24 (old)	Revised line number from 24 to 7	Bulletin No.2018-08	2018-10	SCNP	9
V	25 (old)	Revised line number from 25 to 8	Bulletin No.2018-08	2018-10	SCNP	9
V	25 (new)	Revised calculation "This line is calculated. Line 22 minus line 24"	Bulletin No.2018-08	2018-10	SCNP	15
V	26 (old)	Revised line number from 26 to 9	Bulletin No.2018-08	2018-10	SCNP	9
V	26 (new)	Revised calculation "This line is calculated. Equals sum of lines 12 and 25"	Bulletin No.2018-08	2018-10	SCNP	9
V	27 (old)	Revised calculation "This line is calculated. Equals sum of lines 9 and 26"	Bulletin No.2018-08	2018-10	SCNP	9
			Bulletin No. 2018-08	2019-01	SCNP	12
V	<u>Footnote</u>					
V	None				SCNP	
	<b>Statement of Custodial Activity:</b>					
V	<u>Line</u>					
V	7	Added USSGL 520000	Bulletin No. 2018-08	2019-01	SCA	12
V	7	Added USSGL 520900	Bulletin No. 2018-08	2019-01	SCA	12
V	<u>Footnote</u>					
V	None				SCA	
	<b>Statement of Budgetary Resources:</b>					
V	<u>Column</u>					
V	None				SBR	

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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	<u>Line</u>					
V	1000	Deleted	Bulletin No. 2018-08	2019-01	SBR	9
V	1020	Deleted	Bulletin No. 2018-08	2019-01	SBR	9
V	1020.5	Deleted	Bulletin No. 2018-08	2019-01	SBR	9
V	1021	Deleted	Bulletin No. 2018-08	2019-01	SBR	9
V	1043	Deleted	Bulletin No. 2018-08	2019-01	SBR	9
V	1051	Added USSGL accounts 435400 and 438500; added GTAS Fund Type Code attribute domain value "EG" to USSGL account 415700; Added Authority Type Code attribute domain values "P/S" to USSGL accounts 416600 and 416700; Revised line to reflect the USSGL accounts in old lines 1000, 1020, 1021, and 1043,	Bulletin No. 2018-08	2019-01	SBR	1
V	1290	Added Authority Type Code attribute domain value "P/S" to USSGL accounts 416600 and 416700; Revised GTAS Fund Type Code attribute domain values from 'ES/ET' to 'EG/ES/ET' for USSGL account 412600	Bulletin No. 2018-08	2019-01	SBR	9
V	1490	Added USSGL account 414201	Bulletin No. 2018-08	2019-01	SBR	1
V	1910	Revised calculation "This line is calculated. Equals sum of SBR lines 1051, 1290, 1490, 1690, and 1890.	Bulletin No. 2018-08	2019-01	SBR	9
V	1980	Added line to reflect the USSGL accounts in old lines 1020, 1021 and 1043; Added Authority Type Code attribute domain value "P/S" to USSGL accounts 416600 and 416700	Bulletin No. 2018-08	2019-01	SBR	9
V	3000	Deleted	Bulletin No. 2018-08	2019-01	SBR	9
V	3006	Deleted	Bulletin No. 2018-08	2019-01	SBR	9
V	3012	Deleted	Bulletin No. 2018-08	2019-01	SBR	9
V	3020	Deleted	Bulletin No. 2018-08	2019-01	SBR	9
V	3032	Deleted	Bulletin No. 2018-08	2019-01	SBR	9
V	3042	Deleted	Bulletin No. 2018-08	2019-01	SBR	9
V	3050	Deleted	Bulletin No. 2018-08	2019-01	SBR	9
V	3060	Deleted	Bulletin No. 2018-08	2019-01	SBR	9
V	3072	Deleted	Bulletin No. 2018-08	2019-01	SBR	9
V	3082	Deleted	Bulletin No. 2018-08	2019-01	SBR	9
V	3090	Deleted	Bulletin No. 2018-08	2019-01	SBR	9
V	3100	Deleted	Bulletin No. 2018-08	2019-01	SBR	9
V	3200	Deleted	Bulletin No. 2018-08	2019-01	SBR	9
V	4175	Deleted	Bulletin No. 2018-08	2019-01	SBR	9
V	4176	Deleted	Bulletin No. 2018-08	2019-01	SBR	9
V	4177	Deleted	Bulletin No. 2018-08	2019-01	SBR	9
V	4178	Deleted	Bulletin No. 2018-08	2019-01	SBR	9
V	4179	Deleted	Bulletin No. 2018-08	2019-01	SBR	9
V	4180	Deleted	Bulletin No. 2018-08	2019-01	SBR	9
V	4185	Deleted	Bulletin No. 2018-08	2019-01	SBR	9
V	4187	Deleted	Bulletin No. 2018-08	2019-01	SBR	9
V	4190	Revised line to reflect the USSGL accounts in old lines 4185 and 4187	Bulletin No. 2018-08	2019-01	SBR	9

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V	Footnote					
V	3 (old)	Deleted	Bulletin No. 2018-08	2019-01	SBR	1
V	3 (new)	Revised footnote verbiage	Bulletin No. 2018-08	2019-01	SBR	1
V	4 (old)	Deleted	Bulletin No. 2018-08	2019-01	SBR	1
V	5 (old)	Revised footnote number from 5 to 3	Bulletin No. 2018-08	2019-01	SBR	1
V	6 (old)	Deleted	Bulletin No. 2018-08	2019-01	SBR	1
V	7 (old)	Revised footnote number from 7 to 4	Bulletin No. 2018-08	2019-01	SBR	1
V	8 (old)	Deleted	Bulletin No. 2018-08	2019-01	SBR	1
	<b>SF 133 and Schedule P: Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule</b>					
V	<u>Column</u>					
V	Authority Type Code	Added to USSGL accounts 416600 and 416700	Bulletin No. 2018-08	2019-01	SF 133/Schedule P	1
V	<u>Line</u>					
V	1020	Added 411601, 415700 with GTAS Fund Type Code attribute domain value 'EG', USSGL account 416700 with Authority Type Code attribute domain value 'S' and GTAS Fund Type Code attribute domain value 'EP', Added USSGL account 435400, Added USSGL account 438500, Added USSGL account 439700 with BEA Category Indicator Code attribute domain value 'D' and GTAS Fund Type Code attribute domain value 'EG'	Bulletin No. 2018-08	2019-01	SF 133/Schedule P	1
	1035	Added USSGL account 439501	Bulletin No. 2018-08	2019-01	SF 133/Schedule P	
V	1036	Added	Bulletin No. 2018-08	2019-01	SF 133/Schedule P	1
V	1037	Added	Bulletin No. 2018-08	2019-01	SF 133/Schedule P	1
V	1038	Added	Bulletin No. 2018-08	2019-01	SF 133/Schedule P	1
V	1080	Added USSGL accounts 435400, 438500, 439700	Bulletin No. 2018-08	2019-01	SF 133/Schedule P	1
V	1097	Added	Bulletin No. 2018-08	2019-01	SF 133/Schedule P	1
V	1098	Added	Bulletin No. 2018-08	2019-01	SF 133/Schedule P	1
V	1099	Revised calculation line	Bulletin No. 2018-08	2019-01	SF 133/Schedule P	1
V	1101	Revised GTAS Fund Type Code attribute domain values from 'ES/ET' to 'EG/ES/ET' for USSGL account 412600	Bulletin No. 2018-08	2019-01	SF 133/Schedule P	1
V	1102(New)	Revised	Bulletin No. 2018-08	2019-01	SF 133/Schedule P	1
	1102 (old)	Revised line number from 1102 to 1103	Bulletin No. 2018-08	2019-01	SF 133/Schedule P	1
V	1103 (old)	Revised line number from 1103 to 1104	Bulletin No. 2018-08	2019-01	SF 133/Schedule P	1
V	1104 (old)	Revised line number from 1104 to 1105	Bulletin No. 2018-08	2019-01	SF 133/Schedule P	1
V	1105 (old)	Revised line number from 1105 to 1106	Bulletin No. 2018-08	2019-01	SF 133/Schedule P	1
V	1134 (new)	Added	Bulletin No. 2018-08	2019-01	SF 133/Schedule P	1
V	1134 (old)	Revised line number from 1134 to 1135	Bulletin No. 2018-08	2019-01	SF 133/Schedule P	1
V	1135 (old)	Revised line number from 1135 to 1136	Bulletin No. 2018-08	2019-01	SF 133/Schedule P	1
V	1136 (old)	Revised line number from 1136 to 1137	Bulletin No. 2018-08	2019-01	SF 133/Schedule P	1
V	1137 (old)	Revised line number from 1137 to 1138	Bulletin No. 2018-08	2019-01	SF 133/Schedule P	1
V	1139 (new)	New	Bulletin No. 2018-08	2019-01	SF 133/Schedule P	1

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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	1139 (old)	Revised line number from 1139 to 1141	Bulletin No. 2018-08	2019-01	SF 133/Schedule P	1
V	1140	Added	Bulletin No. 2018-08	2019-01	SF 133/Schedule P	1
V	1160	Revised calculation line	Bulletin No. 2018-08	2019-01	SF 133/Schedule P	1
V	1202	Added	Bulletin No. 2018-08	2019-01	SF 133/Schedule P	1
V	1203	Revised	Bulletin No. 2018-08	2019-01	SF 133/Schedule P	1
V	1204 (old)	Revised line number from 1204 to 1206	Bulletin No. 2018-08	2019-01	SF 133/Schedule P	1
V	1234 (old)	Revised line number from 1234 to 1235	Bulletin No. 2018-08	2019-01	SF 133/Schedule P	1
V	1235 (old)	Revised line number from 1235 to 1240	Bulletin No. 2018-08	2019-01	SF 133/Schedule P	1
V	1235 (new)	Added	Bulletin No. 2018-08	2019-01	SF 133/Schedule P	1
V	1260	Revised calculation line	Bulletin No. 2018-08	2019-01	SF 133/Schedule P	1
V	1424	Added	Bulletin No. 2018-08	2019-01	SF 133/Schedule P	1
V	1440	Revised calculation line	Bulletin No. 2018-08	2019-01	SF 133/Schedule P	1
V	1810	Added USSGL accounts 416600, 416700	Bulletin No. 2018-08	2019-01	SF 133/Schedule P	1
V	1811	Added USSGL accounts 416600, 416700	Bulletin No. 2018-08	2019-01	SF 133/Schedule P	1
V	1900	Revised calculation line	Bulletin No. 2018-08	2019-01	SF 133/Schedule P	1
V	1930	Revised calculation line	Bulletin No. 2018-08	2019-01	SF 133/Schedule P	1
V	5096	Added USSGL accounts 415700, 439700	Bulletin No. 2018-08	2019-01	SF 133/Schedule P	1
V	5097	Added USSGL accounts 415700, 439700	Bulletin No. 2018-08	2019-01	SF 133/Schedule P	1
V	5098	Added USSGL accounts 415700, 439700	Bulletin No. 2018-08	2019-01	SF 133/Schedule P	1
V	Footnote					
V	None				SF 133/Schedule P	
<b>VI</b>	<b><i>USSGL Crosswalks to Reclassified Statements:</i></b>					
	<b>Reclassified Balance Sheet:</b>					
VI	<u>Column</u>					
VI	None				RBS	
VI	<u>Line</u>					
V	3.3	Added USSGL Account 139000	Bulletin No. 2018-08	2019-01	RBS	13
V	3.12 (Old)	Revised line number from 3.12 (Old) to 3.13 (New)	Bulletin No. 2018-08	2019-01	RBS	12
V	3.12 (New)	Added USSGL Account 198100	Bulletin No. 2018-08	2019-01	RBS	12
V	3.13 (Old)	Revised line number from 3.13 (Old) to 3.14 (New)	Bulletin No. 2018-08	2019-01	RBS	12
V	3.14	Revised calculation "This line is the sum of 3.1 through 3.13."	Bulletin No. 2018-08	2019-01	RBS	12
V	6.8	Added USSGL Account 220000	Bulletin No. 2018-08	2019-01	RBS	16
V	6.8	Added USSGL Account 220500	Bulletin No. 2018-08	2019-01	RBS	16
	7.1	Added USSGL Account 299200	Bulletin No. 2018-08	2019-01	RBS	13
V	9.1	Added USSGL Accounts 309000, 571300, 573500, 573600	Bulletin No. 2018-08	2019-01	RBS	12, 13
V	9.2	Added USSGL Accounts 309000, 309010, 571300, 573500, 573600	Bulletin No. 2018-08	2019-01	RBS	12, 13
VI	Footnote					
VI	None				RBS	

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<b>Section</b>	<b>Item Changed</b>	<b>Change</b>	<b>Bulletin No.</b>	<b>Effective Reporting Period</b>	<b>USSGL TFM SECTION</b>	<b>Additional Information</b>
<b>Reclassified Statement of Net Cost:</b>						
VI	<u>Line</u>					
VI	12.10 (Old)	Revised line number from 12.10 to 12.11 (New)	Bulletin No. 2018-08	2019-01	RSNC	12
VI	12.1 (New)	Added USSGL Account 571300	Bulletin No. 2018-08	2019-01	RSNC	12
VI	12.11 (Old)	Revised line number from 12.11 (Old) to 12.12 (New)	Bulletin No. 2018-08	2019-01	RSNC	12
VI	13	Revised calculation "This line is the sum of 12.1 through 12.12."	Bulletin No. 2018-08	2019-01	RSNC	12
VI	<u>Footnote</u>					
VI	None				RSNC	
<b>Reclassified Statement of Operations and Changes in Net Position</b>						
VI	<u>Line</u>					
VI	6.5 (Old)	Revised line number from 6.5 to 6.9	Bulletin No. 2018-08	2019-01	RSOCNP	12
VI	6.5 (New)	Added to reflect new RC 15. Revised line number 8.11 (Old) to 6.5 (New)	Bulletin No. 2018-08	2019-01	RSOCNP	12
VI	6.6 (New)	Added to reflect new RC 15. Revised line number 7.12 (Old) to 6.6 (New)	Bulletin No. 2018-08	2019-01	RSOCNP	12
VI	6.7 (New)	Added to reflect new RC 16. Revised line number 7.13 (Old) to 6.7 (New)	Bulletin No. 2018-08	2019-01	RSOCNP	12
VI	6.8 (New)	Added to reflect new RC 16.	Bulletin No. 2018-08	2019-01	RSOCNP	12
VI	6.9 (New)	Revised calculation "This line is calculated. Equals sum of lines 6.1 through 6.8"	Bulletin No. 2018-08	2019-01	RSOCNP	12
VI	7.12 (Old)	Revised line number from 7.12 (Old) to 6.6 (New)	Bulletin No. 2018-08	2019-01	RSOCNP	12
VI	7.12 (New)	Revised line number from 7.14 (Old) to 7.12 (New)	Bulletin No. 2018-08	2019-01	RSOCNP	12
VI	7.13 (Old)	Revised line number from 7.13 (Old) to 6.7 (New)	Bulletin No. 2018-08	2019-01	RSOCNP	12
VI	7.13 (New)	Revised line number from 7.15 (Old) to 7.13 (New)	Bulletin No. 2018-08	2019-01	RSOCNP	12
VI	7.14 (New)	Revised line number from 7.16 (Old) to 7.14 (New)	Bulletin No. 2018-08	2019-01	RSOCNP	12
VI	7.15 (New)	Revised line number from 7.17 (Old) to 7.15 (New)	Bulletin No. 2018-08	2019-01	RSOCNP	12
VI	7.16 (New)	Revised line number from 7.18 (Old) to 7.16 (New)	Bulletin No. 2018-08	2019-01	RSOCNP	12
VI	7.17 (New)	Revised line number from 7.19 (Old) to 7.17 (New)	Bulletin No. 2018-08	2019-01	RSOCNP	12
VI	7.18 (New)	Revised line number from 7.20 (Old) to 7.18 (New)	Bulletin No. 2018-08	2019-01	RSOCNP	12
VI	7.19 (New)	Revised line number from 7.21 (Old) to 7.19 (New)	Bulletin No. 2018-08	2019-01	RSOCNP	12
VI	7.20 (New)	Revised line number from 7.22 (Old) to 7.20 (New)	Bulletin No. 2018-08	2019-01	RSOCNP	12
VI	7.20 (New)	Revised calculation "This line is calculated. Equals sum of lines 7.1 through 7.19"	Bulletin No. 2018-08	2019-01	RSOCNP	12
VI	8.11 (Old)	Revised line number from 8.11 (Old) to 6.5 (New)	Bulletin No. 2018-08	2019-01	RSOCNP	12
VI	8.11 (New)	Revised line number from 8.12 (Old) to 8.11 (New)	Bulletin No. 2018-08	2019-01	RSOCNP	12
VI	8.11 (New)	Revised calculation "This line is calculated. Equals sum of lines 8.1 to 8.10"	Bulletin No. 2018-08	2019-01	RSOCNP	12
VI	10	Revised calculation "This line is calculated. Equals sum of lines 4, 5.9, 6.9, 7.20, 8.11, and 9."	Bulletin No. 2018-08	2019-01	RSOCNP	12
VI	<u>Footnote</u>					
VI	None				RSOCNP	
<b>VII</b>	<b>Validations and Edits</b>					

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<b>VII</b>	<b>Validations</b>					
	<u>Validation Number</u>					
VII	17E	Deleted USSGL account 439801	Bulletin No. 2018-08	2019-01	VAL	8
VII	37	Added USSGL accounts 139000, 299200, 309000, 309010, 439501, 573500, and 573600	Bulletin No. 2018-08	2019-01	VAL	8
VII	43	Revised the rules format and updated title, description, and error message.	Bulletin No. 2018-08	2019-01	VAL	2
VII	43E	Created pass exception for TAS 020 X 0550	Bulletin No. 2018-08	2019-01	VAL	6
	44	Deleted USSGL accounts 439401 and 439801	Bulletin No. 2018-08	2019-01	VAL	8
VII	69	Added restriction for USSGL account 412600 with GTAS Fund Type "EG"	Bulletin No. 2018-08	2019-01	VAL	1
VII	69E	Added pass exception for TAS 047 X 5640 with USSGL account 411900	Bulletin No. 2018-08	2019-01	VAL	6
VII	69E	Added seven pass exceptions for TAS with USSGL account 412600	Bulletin No. 2018-08	2019-01	VAL	1
VII	70E	Added pass exception for TAS 020 20182019 5445 with BEA Category Indicator "M"	Bulletin No. 2018-08	2019-01	VAL	6
VII	75E	Added twenty pass exceptions for Department of the Interior	Bulletin No. 2018-08	2019-01	VAL	6
VII	82E	Added pass exception for TAS 075 X 5551	Bulletin No. 2018-08	2019-01	VAL	6
<b>VII</b>	<b>Edits</b>					
	<u>Edit Number</u>					
VII	4	Added Authority Type Codes "P" and "S" for USSGL account 416600; Deleted USSGL accounts 439401 and 439801	Bulletin No. 2018-08	2019-01	EDIT	8
VII	19	Deleted USSGL accounts 439401 and 439801	Bulletin No. 2018-08	2019-01	EDIT	8
VII	21	Added USSGL accounts 414201, 435400, and 438500 to closing group "TBD"; Deleted USSGL accounts 439401 from closing group 439400 and 439801 from closing group 439800	Bulletin No. 2018-08	2019-01	EDIT	8
VII	22	Added USSGL accounts 198100, 220000, 220500	Bulletin No. 2018-08	2019-01	EDIT	8
VII	23	Added USSGL accounts 139000, 198100, 220000, 220500, 299200, 309000, 309010, 571300, 573500, and 573600	Bulletin No. 2018-08	2019-01	EDIT	8
VII	24	Added USSGL accounts 414201, 435400, 438500, and 439501; Deleted USSGL accounts 439401 and 439801	Bulletin No. 2018-08	2019-01	EDIT	8
VII	45	Added closing groups 198100, 220000, and 220500; Added USSGL account 198100 to closing group 198100, 220000 to closing group 220000, 220500 to closing group 220500, and 571300 to closing group 331000	Bulletin No. 2018-08	2019-01	EDIT	8
VII	46	Added USSGL accounts 435400 and 438500; Deleted USSGL accounts 439401 and 439801	Bulletin No. 2018-08	2019-01	EDIT	8
VII	47	Added USSGL accounts 435400 and 438500; Deleted USSGL accounts 439401 and 439801	Bulletin No. 2018-08	2019-01	EDIT	8
VII	69	Added USSGL accounts 414201, 435400, 438500, and 439501; Deleted USSGL accounts 439401 and 439801	Bulletin No. 2018-08	2019-01	EDIT	8
VII	70	Added USSGL accounts 414201, 435400, 438500, and 439501; Deleted USSGL accounts 439401 and 439801	Bulletin No. 2018-08	2019-01	EDIT	8
VII	71	Added USSGL accounts 414201, 435400, 438500, and 439501; Deleted USSGL accounts 439401 and 439801	Bulletin No. 2018-08	2019-01	EDIT	8

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VII	72	Added USSGL accounts 414201, 435400, 438500, and 439501; Deleted USSGL accounts 439401 and 439801	Bulletin No. 2018-08	2019-01	EDIT	8
VII	73	Added USSGL accounts 414201, 435400, 438500, and 439501; Deleted USSGL accounts 439401 and 439801	Bulletin No. 2018-08	2019-01	EDIT	8

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<b>Bulletin No. 2018-08</b>	
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"