

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	

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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>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:						

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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						
	<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

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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>
	<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	<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>					

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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 "ES/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					

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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	<i>Validations</i>					
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	95	Added USSGL accounts 131900 and 590900	Bulletin No. 2019-06	2019-06	VAL	18
VII	<i>Edits</i>					
VII	<u>Edit Number</u>					
VII	2	Added SF133 Line 1424 to the left side	Bulletin No. 2019-06	2019-06	EDIT	2
Bulletin No. 2019-02						
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>					
	<i>USSGL Proprietary and Budgetary Account Attribute Definition Report:</i>					
IV	None				ADR	
IV	<i>USSGL Proprietary and Budgetary Account Attribute Table:</i>					
	<u>Attribute</u>					
IV	None				ATT TBL	
	<u>USSGL</u>					
IV	None				ATT TBL	
V	<i>USSGL Crosswalks to Standard External Reports:</i>					

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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>
	Balance Sheet:						
V	<u>Column</u>						
V	None					BS	
V	<u>Line</u>						
V	None					BS	
	Statement of Net Cost:						
V	<u>Line</u>						
V	None					SNC	
V	<u>Footnote</u>						
V	None					SNC	
	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	
	<u>Line</u>						
V	1051		Added USSGL accounts 413400 and 414400 with TAS Status attribute domain value "U"; Added USSGL account 435000 with TAS Status attribute domain value "E" and no footnote; Added USSGL accounts 414700, 415200, 415901, 419000, 435500, 435600, 435700, 439600, 439801 and 439900; Added footnote 3 to USSGL account 426800	Bulletin No. 2019-02	2018-12	SBR	2, 4

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
V	1051	Deleted USSGL accounts 415300, 429500 and 436000 with Begin End Indicator attribute domain value "B"; Deleted footnote 1 from USSGL accounts 412200, 412600, 412700, 413600, 413700, 415300, 415800, 416600, 417000, 417100, 417200, 422100, 422200, 422500, 425100, 428300, 428500, 428600, 428700, 429500, 436000, 438400, 439400, 439700, 439800, 480100, and 490100; Deleted footnote 3 from USSGL accounts 404800, 411601, 416600, 417100, 417200, 417600, 419100, 419200, 419600, 419700, 419900, 422100, 422200, 422500, 425100, 428300, 429500, 432000, 435000, 435100, 436000, 438400, 439400, 439701, 480100, 487100, 487200, 490100, 490800, 497100 and 497200.	Bulletin No. 2019-02	2018-12	SBR	2, 4
V	1980	Added USSGL accounts 411601, 413400, 414400, 414700, 415200, 415901, 432000, 435100, 435500, 435600, 435700, 438500, 439600, 439801, 439900, 487100, 487200, 497100 and 497200 with no footnote; Added USSGL account 435000 with TAS Status attribute domain value "E" and no footnote; Added USSGL accounts 415300, 415901, 426800, 436000, 439401, 439801 with footnote 3; Added USSGL accounts 429500 and 436000 with footnote 1	Bulletin No. 2019-02	2018-12	SBR	4
V	1980	Deleted USSGL account 419900; Deleted USSGL account 438500 with footnote 3	Bulletin No. 2019-02	2018-12	SBR	4
V	Footnote					
V	None				SBR	
SF 133 and Schedule P: Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule						
V	Column					
V	None				SF 133/Schedule P	
V	Line					
V	1020	Deleted USSGL account 438500	Bulletin No. 2019-02	2018-04	SF 133/Schedule P	1
V	1038	Revised USSGL account 438500 Debit Credit Indicator attribute domain value from 'C' to 'D' and GTAS Status Transition Code attribute domain values from "K/N" to "K"	Bulletin No. 2019-02	2018-04	SF 133/Schedule P	1
V	1080	Deleted USSGL account 438500	Bulletin No. 2019-02	2018-04	SF 133/Schedule P	1
V	1098	Revised USSGL account 438500 Debit Credit Indicator attribute domain value from 'C' to 'D' and GTAS Status Transition Code attribute domain values from "K/N" to "K"	Bulletin No. 2019-02	2018-04	SF 133/Schedule P	1
V	Footnote					
V	None				SF 133/Schedule P	
VI	USSGL Crosswalks to Reclassified Statements:					
	Reclassified Balance Sheet:					
VI	Column					
VI	None				RBS	

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
VI	<u>Line</u>					
VI	None				RBS	
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	8.4	Revised Exchange/Nonexchange attribute domain value from 'T' to 'E/T' for USSGL account 599000	Bulletin No. 2019-02	2018-11	RSOCNP	2
VI	<u>Footnote</u>					
VI					RSOCNP	
VII	<i>Validations and Edits</i>					
VII	Validations					
	<u>Validation Number</u>					
VII	32E	Updated the exception list	Bulletin No. 2019-02	2018-12	VAL	6
VII	44E	Revised Authority Type Code attribute domain value from "P" to "Blank" for three exceptions	Bulletin No. 2019-02	2018-10	VAL	2
VII	70E	Added pass exception for TAS 097 20182019 0111	Bulletin No. 2019-02	2018-11	VAL	6
VII	70E	Added pass exception for TAS 020X5697	Bulletin No. 2019-02	2018-12	VAL	6
VII	75E	Added pass exceptions for TAS 014 F 3875 017	Bulletin No. 2019-02	2018-10	VAL	6
VII	90E	Added Fund Family 091 0800 with Disaster Emergency Fund Code "C"	Bulletin No. 2019-02	2018-11	VAL	6
VII	91	Added USSGL account 111000	Bulletin No. 2019-02	2018-12	VAL	18
VII	Edits					
	<u>Edit Number</u>					
VII	2	Deleted SF 133 Line 1141	Bulletin No. 2019-02	2018-10	EDIT	2
VII	4	Added USSGL accounts 438500 and 439500	Bulletin No. 2019-02	2018-10	EDIT	8
VII	17	Revised description	Bulletin No. 2019-02	2018-12	EDIT	2
VII	21	Moved USSGL account 438500 from Closing Group 420100 to Closing Group 438400	Bulletin No. 2019-02	2018-12	EDIT	2
VII	74	Deleted SF 133 Lines 1040, 1041, and 1042; revised description	Bulletin No. 2019-02	2018-12	EDIT	1
VII	75	Deleted SF 133 Lines 1150, 1151, 1152, and 1153; revised description	Bulletin No. 2019-02	2018-12	EDIT	1
VII	76	Deleted SF 133 Line 1176; revised description	Bulletin No. 2019-02	2018-12	EDIT	1

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
VII	77	Deleted SF 133 Line 1330; revised description	Bulletin No. 2019-02	2018-12	EDIT	1
VII	78	Deleted SF 133 Lines 1530 and 1531; revised description	Bulletin No. 2019-02	2018-12	EDIT	1
VII	79	Deleted SF133 Lines 1740, 1741, and 1742	Bulletin No. 2019-02	2018-11	EDIT	1
VII	79	Revised description	Bulletin No. 2019-02	2018-12	EDIT	1
VII	80	Deleted SF 133 Lines 1250, 1251, and 1252; revised description	Bulletin No. 2019-02	2018-12	EDIT	1
VII	81	Deleted SF 133 Line 1276; revised description	Bulletin No. 2019-02	2018-12	EDIT	1
VII	82	Deleted SF 133 Line 1430; revised description	Bulletin No. 2019-02	2018-12	EDIT	1
VII	83	Deleted SF 133 Lines 1630 and 1631; revised description	Bulletin No. 2019-02	2018-12	EDIT	1
VII	84	Added line to offset SF133 Line 1801 for expired TAS; Removed SF133 Lines 1840, 1841, and 1842	Bulletin No. 2019-02	2018-11	EDIT	1
VII	84	Revised description	Bulletin No. 2019-02	2018-12	EDIT	1
VII	96	Revised to be applicable to unexpired TAS only	Bulletin No. 2019-02	2018-11	EDIT	1
VII	96	Deleted SF133 Line 1141	Bulletin No. 2019-02	2018-10	EDIT	2
VII	97	Revised to be applicable to unexpired TAS only	Bulletin No. 2019-02	2018-11	EDIT	1
Bulletin No. 2019-02						
Part 2 Fiscal 2019						
I	USSGL Chart of Accounts:					
I	415700	Revised	Bulletin No. 2019-02	2019-03	COA	1
I	415730	Added	Bulletin No. 2019-02	2019-03	COA	1
I	439700	Revised	Bulletin No. 2019-02	2019-03	COA	1
I	439730	Added	Bulletin No. 2019-02	2019-03	COA	1
II	USSGL Accounts and Definitions:					
II	221800	Revised	Bulletin No. 2019-02	2019-03	DEF	16
II	263000	Revised	Bulletin No. 2019-02	2019-03	DEF	16
II	415700	Revised	Bulletin No. 2019-02	2019-03	DEF	1
II	415730	Added	Bulletin No. 2019-02	2019-03	DEF	1
II	439700	Revised	Bulletin No. 2019-02	2019-03	DEF	1
II	439730	Added	Bulletin No. 2019-02	2019-03	DEF	1
III	USSGL Account Transactions:					
III	A118	Revised	Bulletin No. 2019-02	2019-01	TC	2
III	A127	Revised	Bulletin No. 2019-02	2019-03	TC	1
III	A129	Revised	Bulletin No. 2019-02	2019-03	TC	1
III	A192	Revised	Bulletin No. 2019-02	2019-03	TC	1
III	B126	Revised	Bulletin No. 2019-02	2019-03	TC	1
III	B129	Revised	Bulletin No. 2019-02	2019-03	TC	1
III	B134	Revised Comment	Bulletin No. 2019-02	2019-02	TC	17
III	B450	Added	Bulletin No. 2019-02	2019-03	TC	17
III	B452	Added	Bulletin No. 2019-02	2019-03	TC	17
III	C109	Revised	Bulletin No. 2019-02	2019-01	TC	12

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III	D618	Added	Bulletin No. 2019-02	2019-03	TC	17
III	D620	Deleted	Bulletin No. 2019-02	2019-01	TC	2
III	D626	Added	Bulletin No. 2019-02	2019-03	TC	17
III	F119	Added	Bulletin No. 2019-02	2019-01	TC	2
III	F132	Revised	Bulletin No. 2019-02	2019-03	TC	1
III	F316	Revised	Bulletin No. 2019-02	2019-03	TC	1
III	F354	Revised	Bulletin No. 2019-02	2019-03	TC	1
III	F391	Added	Bulletin No. 2019-02	2019-01	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:					
IV	<u>Attribute</u>					
IV	None				ATT TBL	
	USSGL					
IV	309000	Added Trading Partner and Trading Partner Main Attributes	Bulletin No. 2019-02	2019-03	ATT TBL	2
IV	309010	Added Trading Partner and Trading Partner Main Attributes	Bulletin No. 2019-02	2019-03	ATT TBL	2
IV	415730	Added	Bulletin No. 2019-02	2019-03	ATT TBL	1
IV	438500	Deleted Prior Year Attribute Code; Deleted TAS Status Transitioning Code attribute from "X/K/N" to "K"	Bulletin No. 2019-02	2019-02	ATT TBL	1
IV	439100	Revised GTAS Fund Type Code domain values "EG/EP/ER" to "EG/EM/EP/ER"	Bulletin No. 2019-02	2019-03	ATT TBL	1
IV	439730	Added	Bulletin No. 2019-02	2019-03	ATT TBL	1
IV	721200	Revised Exchange/Nonexchange attribute domain values from "X/T" to "X"	Bulletin No. 2019-02	2019-03	ATT TBL	2
V	USSGL Crosswalks to Standard External Reports:					
	Balance Sheet:					
V	<u>Column</u>					
V	None				BS	
	<u>Line</u>					
V	30	Revised Reporting Type Code attribute domain value from "E/U" to "E" for USSGL account 309000	Bulletin No. 2019-02	2019-03	BS	2
V	31	Revised Reporting Type Code attribute domain value from "E/U" to "U" for USSGL account 309000	Bulletin No. 2019-02	2019-03	BS	2
V	<u>Footnote</u>					
V	None				BS	
	Statement of Net Cost:					
V	<u>Column</u>					

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V	None					SNC	
V	<u>Line</u>						
V	2		Revised USSGL accounts 590000 and 590900 Federal Non-Federal Code attribute domain values from "F/N/Z" to "F/N"	Bulletin No. 2019-02	2019-03	SNC	3
V	7		Revised USSGL accounts 590000 and 590900 Federal Non-Federal Code attribute domain values from "F/N/Z" to "F/N"	Bulletin No. 2019-02	2019-03	SNC	3
V	<u>Footnote</u>						
V	None					SNC	
Statement of Changes in Net Position:							
V	<u>Line</u>						
V	18		Deleted USSGL Account 721200	Bulletin No. 2019-02	2019-03	SCNP	17
	22		Deleted USSGL Account 721200	Bulletin No. 2019-02	2019-03	SCNP	17
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	1051		Added USSGL accounts 413400 and 414400 with TAS Status attribute domain value "U"; Added USSGL account 435000 with TAS Status attribute domain value "E" and no footnote; Added USSGL accounts 414700, 415200, 415901, 419000, 435500, 435600, 435700, 439600, and 439900 with no footnote; Added USSGL account 426800 with footnote 3	Bulletin No. 2019-02	2019-02	SBR	2, 4
V	1051		Added USSGL accounts 415730, 439501 and 439730	Bulletin No. 2019-02	2019-03	SBR	1

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
V	1051	Deleted USSGL accounts 415300, 429500 and 436000 with Begin End Indicator attribute domain value "B"; Deleted footnote 1 from USSGL accounts 412200, 412600, 412700, 413600, 413700, 415300, 415800, 416600, 417000, 417100, 417200, 422100, 422200, 422500, 425100, 428300, 428500, 428600, 428700, 429500, 436000, 438400, 439400, 439700, 439800, 480100, and 490100; Deleted footnote 3 from USSGL accounts 404800, 411601, 416600, 417100, 417200, 417600, 419100, 419200, 419600, 419700, 419900, 422100, 422200, 422500, 425100, 428300, 429500, 432000, 435000, 435100, 436000, 438400, 439400, 439701, 480100, 487100, 487200, 490100, 490800, 497100 and 497200	Bulletin No. 2019-02	2019-02	SBR	2, 4
V	1290	Added Authority Type Code attribute domain value "D" to USSGL account 417000	Bulletin No. 2019-02	2019-02	SBR	1, 2
V	1290	Added USSGL accounts 415730 and 439730; Revised Fund Type attribute domain value from "EG/EP/ER" to "EG/EM/EP/ER" for USSGL account 439100 with TAS Status Code attribute domain value "U"	Bulletin No. 2019-02	2019-03	SBR	1
V	1980	Added USSGL accounts 411601, 415901, 413400, 414400, 414700, 415200, 432000, 435100, 435500, 435600, 435700, 438500, 439600, 439900, 487100, 487200, 497100 and 497200 with no footnote; Added USSGL account 435000 with TAS Status attribute domain value "E" and no footnote; Added USSGL accounts 415300, 415901, 426800 and 436000 with footnote 3; Added USSGL accounts 429500 and 436000 with footnote 1	Bulletin No. 2019-02	2019-02	SBR	4
V	1980	Added USSGL accounts 415730, 439501 and 439730	Bulletin No. 2019-02	2019-03	SBR	1
V	1980	Deleted USSGL account 419900; Deleted USSGL account 438500 with footnote 3	Bulletin No. 2019-02	2019-02	SBR	4
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 USSGL account 415730; Added USSGL account 439730	Bulletin No. 2019-02	2019-03	SF 133/Schedule P	1
V	1020	Deleted USSGL account 438500	Bulletin No. 2019-02	2019-02	SF 133/Schedule P	1
V	1038	Revised USSGL account 438500 Debit Credit Indicator attribute domain value from "C" to "D" and TAS Status Transitioning Code attribute domain values from "K/N" to "K"; Deleted USSGL account 438500 Prior Year Attribute Code.	Bulletin No. 2019-02	2019-02	SF 133/Schedule P	1
V	1080	Deleted USSGL account 438500	Bulletin No. 2019-02	2019-02	SF 133/Schedule P	1
V	1098	Revised USSGL account 438500 Debit Credit Indicator attribute domain value from "C" to "D" and TAS Status Transitioning Code attribute domain values from "K/N" to "K"; Deleted USSGL account 438500 Prior Year Attribute Code.	Bulletin No. 2019-02	2019-02	SF 133/Schedule P	1
V	1100	Revised USSGL account 439100 GTAS Fund Type Code attribute domain values from "EG/EP/ER" to "EG/EM/EP/ER"	Bulletin No. 2019-02	2019-03	SF 133/Schedule P	1

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
V	1102	Added USSGL account 415730	Bulletin No. 2019-02	2019-03	SF 133/Schedule P	1
V	1103	Added USSGL account 415700	Bulletin No. 2019-02	2019-03	SF 133/Schedule P	1
V	1134	Added USSGL account 439730	Bulletin No. 2019-02	2019-03	SF 133/Schedule P	1
V	1201	Revised USSGL account 412800 Fund Type Code domain value from "ET" to "EG/ET"	Bulletin No. 2019-02	2019-03	SF 133/Schedule P	1
V	5096	Added USSGL accounts 415730, 439730	Bulletin No. 2019-02	2019-03	SF 133/Schedule P	1
V	5097	Added USSGL accounts 415730, 439730	Bulletin No. 2019-02	2019-03	SF 133/Schedule P	1
V	5098	Added USSGL accounts 415730, 439730	Bulletin No. 2019-02	2019-03	SF 133/Schedule P	1
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>					
VI	None				RBS	
VI	<u>Line</u>					
V	None				RBS	
VI	<u>Footnote</u>					
VI	None				RBS	
	Reclassified Statement of Net Cost:					
VI	<u>Line</u>					
VI	12.11	Deleted Other Revenue without reciprocal (RC 29)/2	Bulletin No. 2019-02	2019-03	RSNC	3
VI	12.11	Deleted USSGL Account 590000	Bulletin No. 2019-02	2019-03	RSNC	3
VI	12.11	Deleted USSGL Account 590900	Bulletin No. 2019-02	2019-03	RSNC	3
VI	<u>Footnote</u>					
VI	None				RSNC	
	Reclassified Statement of Operations and Changes in Net Position					
VI	<u>Line</u>					
VI	7.14	Deleted USSGL Accounts 599000 and 599100; Revised Exchange Nonexchange Code attribute domain value from "T" to "E/T" for USSGL Account 590000 and 5909000	Bulletin No. 2019-02	2019-03	RSOCNP	3
VI	8.4	Revised Exchange/Nonexchange attribute domain value from "T" to "E/T" for USSGL account 599000	Bulletin No. 2019-02	2019-03	RSOCNP	2
VI	<u>Footnote</u>					
VI	None				RSOCNP	

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
VII	<i>Validations and Edits</i>					
VII	<i>Validations</i>					
	<u>Validation Number</u>					
VII	27	Added Credit Cohort Year 2019	Bulletin No. 2019-02	2019-02	VAL	5
VII	32E	Revised the exception list	Bulletin No. 2019-02	2019-01	VAL	6
VII	33	Revised to apply to ending balances only	Bulletin No. 2019-02	2019-01	VAL	2
VII	34E	Revised the exception list	Bulletin No. 2019-02	2019-02	VAL	14
VII	36	Revised validation type from Compound TAS to Compound	Bulletin No. 2019-02	2019-03	VAL	19
VII	36E	Added pass exceptions	Bulletin No. 2019-02	2019-03	VAL	19
VII	44E	Revised Authority Type Code attribute domain value from "P" to "Blank" for three exceptions	Bulletin No. 2019-02	2019-01	VAL	2
VII	45	Revised validation type from Compound TAS to Compound	Bulletin No. 2019-02	2019-03	VAL	19
VII	45E	Added pass exceptions	Bulletin No. 2019-02	2019-03	VAL	19
VII	53	Revised validation type from Compound TAS to Compound	Bulletin No. 2019-02	2019-03	VAL	19
VII	70E	Added pass exception for TAS 020X5697 and 097 20182019 0111	Bulletin No. 2019-02	2019-01	VAL	6
VII	74E	Deleted pass exception for TAS 016 2010 2011 0327	Bulletin No. 2019-02	2019-03	VAL	11
VII	75E	Added pass exceptions for TAS 014 F 3875 017	Bulletin No. 2019-02	2019-01	VAL	6
VII	78	Added USSGL accounts 590000 and 590900 with Fed/Non-Fed of "Z" and Exchange/Non-Exchange of "X"; deleted USSGL account 721200	Bulletin No. 2019-02	2019-03	VAL	3
VII	90E	Added Fund Family 091 0800 with Disaster Emergency Fund Code "C"	Bulletin No. 2019-02	2019-01	VAL	6
VII	91	Added USSGL account 111000	Bulletin No. 2019-02	2019-01	VAL	18
VII	93	Added to restrict the USSGL accounts used by TAS with Main Account 3603	Bulletin No. 2019-02	2019-03	VAL	18
VII	94	Added to restrict the use of USSGL accounts 415730 and 439730	Bulletin No. 2019-02	2019-03	VAL	8
VII	94E	Added pass exceptions	Bulletin No. 2019-02	2019-03	VAL	8
VII	95	Added to restrict the USSGL accounts used by TAS with Main Account 3605	Bulletin No. 2019-02	2019-03	VAL	18
VII	<i>Edits</i>					
	<u>Edit Number</u>					
VII	2	Added SF133 Lines 1037, 1103, 1135, 1203, and 1235 to the left side	Bulletin No. 2019-02	2019-02	EDIT	1
VII	3	Added USSGL 439730	Bulletin No. 2019-02	2019-03	EDIT	8
VII	4	Added USSGLs 299100, 435400, 438500, 439500, and 439501	Bulletin No. 2019-02	2019-01	EDIT	8
VII	4	Added USSGLs 415730 and 439730	Bulletin No. 2019-02	2019-03	EDIT	8
VII	15	Revised description	Bulletin No. 2019-02	2019-03	EDIT	2
VII	16	Revised description	Bulletin No. 2019-02	2019-03	EDIT	2
VII	17	Revised description	Bulletin No. 2019-02	2019-03	EDIT	2
VII	18	Revised description	Bulletin No. 2019-02	2019-03	EDIT	2
VII	19	Revised description	Bulletin No. 2019-02	2019-03	EDIT	2
VII	21	Revised USSGL account 438500 from Closing Group 420100 to Closing Group 438400	Bulletin No. 2019-02	2019-01	EDIT	2
VII	21	Added Closing Group 439730; Added USSGL accounts 415730 and 439730 to Closing Group 439730	Bulletin No. 2019-02	2019-03	EDIT	8
VII	24	Added USSGLs 415730 and 439730	Bulletin No. 2019-02	2019-03	EDIT	8

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
VII	26	Revised name and the left and right side titles	Bulletin No. 2019-02	2019-03	EDIT	2
VII	27	Revised name and the left and right side titles	Bulletin No. 2019-02	2019-03	EDIT	2
VII	28	Revised name and the left and right side titles	Bulletin No. 2019-02	2019-03	EDIT	2
VII	29	Revised name and the left and right side titles	Bulletin No. 2019-02	2019-03	EDIT	2
VII	30	Revised name and the left and right side titles	Bulletin No. 2019-02	2019-03	EDIT	2
VII	38	Revised description	Bulletin No. 2019-02	2019-03	EDIT	2
VII	39	Added USSGL account 414201; revised description	Bulletin No. 2019-02	2019-03	EDIT	8
VII	46	Added USSGL account 439730; deleted USSGL account 438500	Bulletin No. 2019-02	2019-03	EDIT	8
VII	47	Added USSGL accounts 415730 and 439730; deleted USSGL account 438500	Bulletin No. 2019-02	2019-03	EDIT	8
VII	49	Added USSGL account 412500; revised description	Bulletin No. 2019-02	2019-03	EDIT	1
VII	53	Revised to be Proposed Analytical for all periods	Bulletin No. 2019-02	2019-02	EDIT	2
VII	54	Revised to be Proposed Analytical for all periods	Bulletin No. 2019-02	2019-02	EDIT	2
VII	67	Revised to exclude Prior Year Adjustment codes "P" and "B"	Bulletin No. 2019-02	2019-03	EDIT	1
VII	68	Revised description	Bulletin No. 2019-02	2019-03	EDIT	1
VII	74	Deleted SF 133 Lines 1040, 1041, and 1042; revised description	Bulletin No. 2019-02	2019-01	EDIT	1
VII	74	Added SF133 Line 1037 to the left side	Bulletin No. 2019-02	2019-02	EDIT	1
VII	75	Deleted SF 133 Lines 1150, 1151, 1152, and 1153; revised description	Bulletin No. 2019-02	2019-01	EDIT	1
VII	75	Added SF133 Lines 1103 and 1135 to the left side	Bulletin No. 2019-02	2019-02	EDIT	1
VII	76	Deleted SF 133 Line 1176; revised description	Bulletin No. 2019-02	2019-01	EDIT	1
VII	77	Deleted SF 133 Line 1330; revised description	Bulletin No. 2019-02	2019-01	EDIT	1
VII	78	Deleted SF 133 Lines 1530 and 1531; revised description	Bulletin No. 2019-02	2019-01	EDIT	1
VII	79	Deleted SF133 Lines 1740, 1741, and 1742	Bulletin No. 2019-02	2019-01	EDIT	1
VII	79	Revised description	Bulletin No. 2019-02	2019-01	EDIT	1
VII	80	Deleted SF 133 Lines 1250, 1251, and 1252; revised description	Bulletin No. 2019-02	2019-01	EDIT	1
VII	80	Added SF133 Lines 1203 and 1235 to the left side	Bulletin No. 2019-02	2019-02	EDIT	1
VII	81	Deleted SF 133 Line 1276; revised description	Bulletin No. 2019-02	2019-01	EDIT	1
VII	82	Deleted SF 133 Line 1430; revised description	Bulletin No. 2019-02	2019-01	EDIT	1
VII	83	Deleted SF 133 Lines 1630 and 1631; revised description	Bulletin No. 2019-02	2019-01	EDIT	1
VII	84	Added line to offset SF133 Line 1801 for expired TAS; Removed SF133 Lines 1840, 1841, and 1842	Bulletin No. 2019-02	2019-01	EDIT	1
VII	84	Revised description	Bulletin No. 2019-02	2019-01	EDIT	1
VII	96	Revised to be applicable to unexpired TAS only	Bulletin No. 2019-02	2019-01	EDIT	1
VII	96	Added SF133 Lines 1103 and 1135 to the right side	Bulletin No. 2019-02	2019-02	EDIT	1
VII	97	Revised to be applicable to unexpired TAS only	Bulletin No. 2019-02	2019-01	EDIT	1
VII	97	Added SF133 Lines 1203 and 1235 to the right side	Bulletin No. 2019-02	2019-02	EDIT	1
Bulletin No. 2018-08						
Part 1 Fiscal 2018						
I	USSGL Chart of Accounts:					
I	438500	Added	Bulletin No.2018-08	2018-10	COA	1
II	USSGL Accounts and Definitions:					

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
II	438500	Added	Bulletin No.2018-08	2018-10	DEF	1
III	USSGL Account Transactions:					
III	D620	Added	Bulletin No.2018-08	2018-10	TC	1
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	411601	Revised TAS Status Code attribute domain values from "U/E" to "U" , Revised TAS Status Transitioning Code attribute domain values from "X/K/N" to "N"	Bulletin No.2018-08	2018-10	ATT TBL	1
IV	412600	Revised GTAS Fund Type Code attribute domain values from 'ES/ET' to 'EG/ES/ET'	Bulletin No.2018-08	2018-09	ATT TBL	1
IV	426800	Revised Reporting Type Code from "U" to "E"	Bulletin No.2018-08	2018-09	ATT TBL	2
IV	438500	Added	Bulletin No.2018-08	2018-10	ATT TBL	1
V	USSGL Crosswalks to Standard External Reports:					
	Balance Sheet:					
V	<u>Column</u>					
V	None				BS	
V	<u>Line</u>					
V	None				BS	
	Statement of Net Cost:					
V	<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
V	<u>Footnote</u>					
V	None				SNC	
	Statement of Changes in Net Position					
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

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
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 23 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	Footnote					
V	None				SCNP	
Statement of Custodial Activity:						
V	Line					
V	None				SCA	
V	Footnote					

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
V	None				SCA	
	Statement of Budgetary Resources:					
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	Added USSGL account 426800 and 438500; 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	Added GTAS Fund Type Code attribute domain value "EG" to USSGL account 415100; Revised GTAS Fund Type Code attribute domain values from 'ES/ET' to 'EG/ES/ET' for USSGL account 412600; Deleted Debit/Credit Indicator attribute domain value "D" from USSGL account 414600	Bulletin No. 2018-08	2018-10	SBR	1
V	1490	Deleted Debit/Credit Indicator attribute domain value "D" from USSGL accounts 414300 and 414600.	Bulletin No. 2018-08	2018-10	SBR	2
V	1890	Added GTAS Fund Type Code attribute domain value "ET" to USSGL account 438200; Deleted Debit/Credit Indicator attribute domain value "D" from USSGL account 414600; Deleted Debit/Credit Indicator attribute domain value "C" from USSGL accounts 425200, 425300, 425500, 426100, 426200, 426500, 427100 and 427700	Bulletin No. 2018-08	2018-10	SBR	2
V	1910	Revised calculation "This line is calculated. Equals sum of SBR lines 1051, 1290, 1490, 1690, and 1890.	Bulletin No. 2018-08	2018-10	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	2190	Deleted Debit/Credit Indicator attribute domain value "D" from USSGL accounts 488200 and 498200	Bulletin No. 2018-08	2018-10	SBR	2
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

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
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
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	Footnote					
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
SF 133 and Schedule P: Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule						
V	Column					
V	Trans Code	USSGL account 411601 was revised attribute domain values from "X/K/N" to "X/N"	Bulletin No. 2018-08	2018-10	SF 133/Schedule P	1
V	Line					
V	1020	Added USSGL account 438500	Bulletin No. 2018-08	2018-10	SF 133/Schedule P	1
V	1036	Added	Bulletin No. 2018-08	2018-10	SF 133/Schedule P	1
V	1038	Added	Bulletin No. 2018-08	2018-10	SF 133/Schedule P	1
V	1050	Revised calculation line	Bulletin No. 2018-08	2018-10	SF 133/Schedule P	1
V	1080	Added USSGL account 438500	Bulletin No. 2018-08	2018-10	SF 133/Schedule P	1
V	1098	Added	Bulletin No. 2018-08	2018-10	SF 133/Schedule P	1
V	1099	Revised calculation line	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	Footnote					
v	None				SF 133/Schedule P	
VI	USSGL Crosswalks to Reclassified Statements:					
	Reclassified Balance Sheet:					

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
VI	<u>Column</u>					
VI	None				RBS	
VI	<u>Line</u>					
VI	None				RBS	
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	7.13	Revised Exchange/Nonexchange attribute domain value from 'T' to 'E/T' for USSGL account 599000	Bulletin No. 2018-08	2018-09	RSOCNP	2
VI	8.5	Revised Exchange/Nonexchange attribute domain value from 'T' to 'E/T' for USSGL account 599100	Bulletin No. 2018-08	2018-09	RSOCNP	2
VI	<u>Footnote</u>					
VI	3 (old)	Deleted	Bulletin No. 2018-08	2018-09	RSOCNP	2
VI	4 (old)	Revised footnote number from 4 to 3	Bulletin No. 2018-08	2018-09	RSOCNP	2
VI	5 (old)	Revised footnote number from 5 to 4	Bulletin No. 2018-08	2018-09	RSOCNP	2
VI	6 (old)	Revised footnote number from 6 to 5	Bulletin No. 2018-08	2018-09	RSOCNP	2
VI	7 (old)	Revised footnote number from 7 to 6	Bulletin No. 2018-08	2018-09	RSOCNP	2
VI	8 (old)	Revised footnote number from 8 to 7	Bulletin No. 2018-08	2018-09	RSOCNP	2
VI	9 (old)	Revised footnote number from 9 to 8	Bulletin No. 2018-08	2018-09	RSOCNP	2
VII	<u>Validations and Edits</u>					
VII	<u>Validations</u>					
VII	<u>Validation Number</u>					
VII	34E	Deleted exceptions for various FR Entities and all Federal Non-Federal Code attribute domain value "G" exceptions for remaining entities	Bulletin No. 2018-08	2018-09	VAL	6
VII	43	Revised the rules format and updated title, description, and error message.	Bulletin No. 2018-08	2018-10	VAL	2
VII	43E	Added pass exception for TAS 020 X 0550	Bulletin No. 2018-08	2018-10	VAL	6
VII	44E	Added exceptions for three DOI TAS	Bulletin No. 2018-08	2018-09	VAL	6
VII	69	Added restriction for USSGL account 412600 with GTAS Fund Type Code attribute domain value "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

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
VII	69E	Added six 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 Indicator attribute domain value "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
VII	90E	Added pass exceptions for fund families 016 0106 and 091 1400 with Disaster Emergency Fund Code attribute domain value "C"	Bulletin No. 2018-08	2018-09	VAL	6
VII	Edits					
	<u>Edit Number</u>					
VII	21	Added USSGL account 438500 to closing group 420100	Bulletin No. 2018-08	2018-10	EDIT	8
VII	24	Added USSGL account 438500	Bulletin No. 2018-08	2018-10	EDIT	8
VII	46	Added USSGL account 438500	Bulletin No. 2018-08	2018-10	EDIT	8
VII	47	Added USSGL account 438500	Bulletin No. 2018-08	2018-10	EDIT	8
VII	69	Added USSGL account 438500	Bulletin No. 2018-08	2018-10	EDIT	8
VII	70	Added USSGL account 438500	Bulletin No. 2018-08	2018-10	EDIT	8
VII	71	Added USSGL account 438500	Bulletin No. 2018-08	2018-10	EDIT	8
VII	72	Added USSGL account 438500	Bulletin No. 2018-08	2018-10	EDIT	8
VII	73	Added USSGL account 438500	Bulletin No. 2018-08	2018-10	EDIT	8
VII	79	Added new line to offset SF133 line 1701 for expired TAS	Bulletin No. 2018-08	2018-10	EDIT	1
VII	92	Revised going fatal until FY18 Period 11	Bulletin No. 2018-08	2018-10	EDIT	1
VII	96	Revised going fatal until FY18 Period 11	Bulletin No. 2018-08	2018-10	EDIT	1
Bulletin No. 2018-08						
Part 2 Fiscal 2019						
I	<i>USSGL Chart of Accounts:</i>					
I	139000	Added	Bulletin No. 2018-08	2019-01	COA	13
I	198100	Added	Bulletin No. 2018-08	2019-01	COA	12
I	220000	Added	Bulletin No. 2018-08	2019-01	COA	16
I	220500	Added	Bulletin No. 2018-08	2019-01	COA	16
I	299200	Added	Bulletin No. 2018-08	2019-01	COA	13
I	309000	Added	Bulletin No. 2018-08	2019-01	COA	13
I	309010	Added	Bulletin No. 2018-08	2019-01	COA	13
I	414201	Added	Bulletin No. 2018-08	2019-01	COA	1
I	435400	Added	Bulletin No. 2018-08	2019-01	COA	1
I	438500	Added	Bulletin No. 2018-08	2019-01	COA	1
I	439400	Revised	Bulletin No. 2018-08	2019-01	COA	1
I	439401	Deleted	Bulletin No. 2018-08	2019-01	COA	1
I	439500	Revised	Bulletin No. 2018-08	2019-01	COA	1
I	439501	Added	Bulletin No. 2018-08	2019-01	COA	1
I	439800	Revised	Bulletin No. 2018-08	2019-01	COA	1
I	439801	Deleted	Bulletin No. 2018-08	2019-01	COA	1

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
I	571300	Added	Bulletin No. 2018-08	2019-01	COA	12
I	573500	Added	Bulletin No. 2018-08	2019-01	COA	13
I	573600	Added	Bulletin No. 2018-08	2019-01	COA	13
II	<i>USSGL Accounts and Definitions:</i>					
II	139000	Added	Bulletin No. 2018-08	2019-01	DEF	13
II	198100	Added	Bulletin No. 2018-08	2019-01	DEF	12
II	220000	Added	Bulletin No. 2018-08	2019-01	DEF	16
II	220500	Added	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	Added	Bulletin No. 2018-08	2019-01	DEF	13
II	309000	Added	Bulletin No. 2018-08	2019-01	DEF	13
II	309010	Added	Bulletin No. 2018-08	2019-01	DEF	13
II	414201	Added	Bulletin No. 2018-08	2019-01	DEF	1
II	435400	Added	Bulletin No. 2018-08	2019-01	DEF	1
II	438500	Added	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
III	<i>USSGL Account Transactions:</i>					
III	A184	Revised	Bulletin No. 2018-08	2019-01	TC	13
III	A197	Revised	Bulletin No. 2018-08	2019-01	TC	13
III	A198	Revised	Bulletin No. 2018-08	2019-01	TC	13
III	A214	Deleted	Bulletin No. 2018-08	2019-01	TC	1
III	A215	Deleted	Bulletin No. 2018-08	2019-01	TC	1
III	A556	Added	Bulletin No. 2018-08	2019-01	TC	13
III	B110	Revised	Bulletin No. 2018-08	2019-01	TC	16
III	B111	Added	Bulletin No. 2018-08	2019-01	TC	1
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	Added	Bulletin No. 2018-08	2019-01	TC	12
III	C135	Added	Bulletin No. 2018-08	2019-01	TC	12
III	C424	Revised	Bulletin No. 2018-08	2019-01	TC	16

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
III	D308	Revised	Bulletin No. 2018-08	2019-01	TC	16
III	D312	Revised	Bulletin No. 2018-08	2019-01	TC	16
III	D620	Added	Bulletin No. 2018-08	2019-01	TC	1
III	D622	Added	Bulletin No. 2018-08	2019-01	TC	1
III	D624	Added	Bulletin No. 2018-08	2019-01	TC	1
III	F302	Revised	Bulletin No. 2018-08	2019-01	TC	1
III	F394	Deleted	Bulletin No. 2018-08	2019-01	TC	1
III	F395	Deleted	Bulletin No. 2018-08	2019-01	TC	1
III	F396	Added	Bulletin No. 2018-08	2019-01	TC	1
IV	USSGL Account Attributes:					
	USSGL Proprietary and Budgetary Account Attribute Definition Report:					
IV					ADR	
IV	USSGL Proprietary and Budgetary Account Attribute Table:					
IV	<u>Attribute</u>					
IV	None				ATT TBL	
	<u>USSGL</u>					
IV	139000	Added	Bulletin No. 2018-08	2019-01	ATT TBL	13
IV	198100	Added	Bulletin No. 2018-08	2019-01	ATT TBL	12
IV	220000	Added	Bulletin No. 2018-08	2019-01	ATT TBL	16
IV	220500	Added	Bulletin No. 2018-08	2019-01	ATT TBL	16
IV	299200	Added	Bulletin No. 2018-08	2019-01	ATT TBL	13
IV	309000	Added	Bulletin No. 2018-08	2019-01	ATT TBL	13
IV	309010	Added	Bulletin No. 2018-08	2019-01	ATT TBL	13
IV	411601	Revised TAS Status attribute domain values from "U/E" to "U", Revised TAS Status Transitioning Code attribute domain values from "X/K/N" to "N"	Bulletin No. 2018-08	2019-01	ATT TBL	1
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	Added	Bulletin No. 2018-08	2019-01	ATT TBL	1
IV	415700	Added BEA Category Code attribute	Bulletin No. 2018-08	2019-01	ATT TBL	4
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	426800	Revised Reporting Type Code from "U" to "E"	Bulletin No. 2018-08	2019-01	ATT TBL	2
IV	435400	Added	Bulletin No. 2018-08	2019-01	ATT TBL	13
IV	438500	Added	Bulletin No. 2018-08	2019-01	ATT TBL	1
IV	439401	Deleted	Bulletin No. 2018-08	2019-01	ATT TBL	1
IV	439501	Added	Bulletin No. 2018-08	2019-01	ATT TBL	1
IV	439701	Add Authority Type Code attribute	Bulletin No. 2018-08	2019-01	ATT TBL	4
IV	439801	Deleted	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	Added	Bulletin No. 2018-08	2019-01	ATT TBL	12
IV	573500	Added	Bulletin No. 2018-08	2019-01	ATT TBL	13

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
IV	573600	Added	Bulletin No. 2018-08	2019-01	ATT TBL	13
V	USSGL Crosswalks to Standard External Reports:					
	Balance Sheet:					
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
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	30	Removed Reporting Type Code U	Bulletin No. 2018-08	2019-01	BS	2
V	31	Added USSGL Account 309000	Bulletin No. 2018-08	2019-01	BS	13
V	31	Removed Reporting Type Code E	Bulletin No. 2018-08	2019-01	BS	2
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	
	Statement of Net Cost:					
V	<u>Column</u>					
V		Revised title from "Gross Program Cost " to "Gross Program Cost (Note 22)"	Bulletin No. 2018-08	2019-01	SNC	9
	1	Revised title from "Gross Cost (Note 22)" to "Gross Cost"	Bulletin No. 2018-08	2019-01	SNC	9
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	
	Statement of Changes in Net Position:					
V	<u>Line</u>					
V	1 (old)	Revised line number from 1 to 10	Bulletin No. 2018-08	2019-01	SCNP	9
V	2 (old)	Revised line number from 2 to 11	Bulletin No. 2018-08	2019-01	SCNP	9
V	2A (old)	Revised line number form 2A to 11A	Bulletin No. 2018-08	2019-01	SCNP	9

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

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
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	
	Statement of Budgetary Resources:					
V	<u>Column</u>					
V	None				SBR	
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 Authority Type Code attribute domain value "P" to USSGL account 439701; Added USSGL accounts 426800, 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; Deleted USSGL accounts 439401 and 439801	Bulletin No. 2018-08	2019-01	SBR	1
V	1290	Added GTAS Fund Type Code attribute domain value "EG" to USSGL account 415100; 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; Deleted Debit/Credit Indicator attribute domain value "D" from USSGL account 414600	Bulletin No. 2018-08	2019-01	SBR	9
V	1490	Added USSGL account 414201; Deleted Debit/Credit Indicator attribute domain value "D" from USSGL account 414300 and 414600	Bulletin No. 2018-08	2019-01	SBR	1
V	1890	Added USSGL accounts 416600 and 416700; Added GTAS Fund Type Code attribute domain value "ET" to USSGL account 438200; Deleted Debit/Credit Indicator attribute domain value "D" from USSGL account 414600; Deleted Debit/Credit Indicator attribute domain value "C" from USSGL accounts 425200, 425300, 425500, 426100, 426200, 426500, 427100 and 427700; Deleted USSGL account 439801	Bulletin No. 2018-08	2019-01	SBR	2
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	Bulletin No. 2018-08	2019-01	SBR	9
V	2190	Deleted Debit/Credit Indicator attribute domain value "D" from USSGL accounts 488200 and 498200	Bulletin No. 2018-08	2019-01	SBR	2
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

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
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
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
SF 133 and Schedule P: Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule						
V	Column					
V	Authority Type Code	Added to USSGL accounts 416600 and 416700	Bulletin No. 2018-08	2019-01	SF 133/Schedule P	1
V	BEA Code	Added to USSGL account 415700	Bulletin No. 2018-08	2019-01	SF 133/Schedule P	1
V	Line					
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
V	1035	Added USSGL account 439501, Revised USSGL account 439701 Debit Credit attribute domain values from 'D/C' to 'C'	Bulletin No. 2018-08	2019-01	SF 133/Schedule P	1
V	1036	Added	Bulletin No. 2018-08	2019-01	SF 133/Schedule P	1

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
V	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	1050	Revised calculation line	Bulletin No. 2018-08	2019-01	SF 133/Schedule P	1
V	1080	Added USSGL accounts 435400, 438500, Added USSGL account 439700 with GTAS Fund Type Code attribute domain values 'EG'	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)	Revised	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	1138 (old)	Revised line number from 1138 to 1141	Bulletin No. 2018-08	2019-01	SF 133/Schedule P	1
V	1139	Added	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	Revised	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	

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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>
VI	<i>USSGL Crosswalks to Reclassified Statements:</i>					
	<i>Reclassified Balance Sheet:</i>					
VI	<u>Column</u>					
VI	None				RBS	
VI	<u>Line</u>					
V	3.8	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
V	7.7	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	<u>Footnote</u>					
VI	None				RBS	
	<i>Reclassified Statement of Net Cost:</i>					
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	12.10 (New)	Added USSGL Account 571300	Bulletin No. 2018-08	2019-01	RSNC	12
VI	13	Revised calculation "This line is the sum of 12.1 through 12.11."	Bulletin No. 2018-08	2019-01	RSNC	12
VI	<u>Footnote</u>					
VI	None				RSNC	
	<i>Reclassified Statement of Operations and Changes in Net Position</i>					
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	Bulletin No. 2018-08	2019-01	RSOCNP	12
VI	6.6 (New)	Added to reflect new RC 15	Bulletin No. 2018-08	2019-01	RSOCNP	12
VI	6.7 (New)	Added to reflect new RC 16	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	7.1	Added USSGL account 309000	Bulletin No. 2018-08	2019-01	RSOCNP	13
VI	7.4	Added USSGL account 573500	Bulletin No. 2018-08	2019-01	RSOCNP	13
VI	7.5	Added USSGL account 573600	Bulletin No. 2018-08	2019-01	RSOCNP	13
VI	7.12 (Old)	Revised line number from 7.12 to 6.6	Bulletin No. 2018-08	2019-01	RSOCNP	12

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
VI	7.12 (New)	Revised line number from 7.14 to 7.12	Bulletin No. 2018-08	2019-01	RSOCNP	12
VI	7.13 (Old)	Revised line number from 7.13 to 6.7	Bulletin No. 2018-08	2019-01	RSOCNP	12
VI	7.13 (New)	Revised line number from 7.15 to 7.13, Revised Exchange/Nonexchange attribute domain value from 'T' to 'E/T' for USSGL account 599000	Bulletin No. 2018-08	2019-01	RSOCNP	12, 2
VI	7.14 (New)	Revised line number from 7.16 to 7.14	Bulletin No. 2018-08	2019-01	RSOCNP	12
VI	7.14 (New)	Revised Federal/Nonfederal attribute domain value from "F" to "Z" for USSGL accounts 590000 and 590900	Bulletin No. 2018-08	2019-01	RSOCNP	2
VI	7.15 (New)	Revised line number from 7.17 to 7.15, Added USSGL account 309010	Bulletin No. 2018-08	2019-01	RSOCNP	12, 13
VI	7.16 (New)	Revised line number from 7.18 to 7.16	Bulletin No. 2018-08	2019-01	RSOCNP	12
VI	7.17 (New)	Revised line number from 7.19 to 7.17	Bulletin No. 2018-08	2019-01	RSOCNP	12, 13
VI	7.18 (New)	Revised line number from 7.20 to 7.18	Bulletin No. 2018-08	2019-01	RSOCNP	12
VI	7.19 (New)	Revised line number from 7.21 to 7.19	Bulletin No. 2018-08	2019-01	RSOCNP	12
VI	7.20 (New)	Revised line number from 7.22 to 7.20	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	8.5	Revised Exchange/Nonexchange attribute domain value from 'T' to 'E/T' for USSGL account 599100	Bulletin No. 2018-08	2019-01	RSOCNP	2
VI	8.11 (Old)	Revised line number from 8.11 to 6.5	Bulletin No. 2018-08	2019-01	RSOCNP	12
VI	8.11 (New)	Revised line number from 8.12 to 8.11	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	3 (old)	Deleted	Bulletin No. 2018-08	2019-01	RSOCNP	2
VI	4 (old)	Revised footnote number from 4 to 3	Bulletin No. 2018-08	2019-01	RSOCNP	2
VI	5 (old)	Revised footnote number from 5 to 4	Bulletin No. 2018-08	2019-01	RSOCNP	2
VI	6 (old)	Revised footnote number from 6 to 5	Bulletin No. 2018-08	2019-01	RSOCNP	2
VI	7 (old)	Revised footnote number from 7 to 6	Bulletin No. 2018-08	2019-01	RSOCNP	2
VI	8 (old)	Revised footnote number from 8 to 7	Bulletin No. 2018-08	2019-01	RSOCNP	2
VI	9 (old)	Revised footnote number from 9 to 8	Bulletin No. 2018-08	2019-01	RSOCNP	2
VII	<i>Validations and Edits</i>					
VII	Validations					
	<u>Validation Number</u>					
VII	17E	Deleted USSGL account 439801	Bulletin No. 2018-08	2019-01	VAL	8
VII	34E	Deleted exceptions for various FR Entities and all Federal Non-Federal attribute domain value "G" exceptions for remaining entities	Bulletin No. 2018-08	2019-01	VAL	6
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	Added pass exception for TAS 020 X 0550	Bulletin No. 2018-08	2019-01	VAL	6
VII	44	Deleted USSGL accounts 439401 and 439801	Bulletin No. 2018-08	2019-01	VAL	8
VII	44E	Added exceptions for three DOL TAS	Bulletin No. 2018-08	2019-01	VAL	6

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
VII	69	Added restriction for USSGL account 412600 with GTAS Fund Type Code attribute domain value "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 six 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 attribute domain value "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
VII	90E	Added pass exceptions for fund families 016 0106 and 091 1400 with Disaster Emergency Fund Code attribute domain value "C"	Bulletin No. 2018-08	2019-01	VAL	6
VII	Edits					
	Edit Number					
VII	4	Added Authority Type Code attribute domain values "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 420100; 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
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
VII	79	Added new line to offset SF133 line 1701 for expired TAS	Bulletin No. 2018-08	2019-01	EDIT	1

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Section	Item Changed		Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
Bulletin No. 2018-05							
Part 1 Fiscal 2018							
I	USSGL Chart of Accounts:						
I	411601		Added	Bulletin No. 2018-05	2018-09	COA	1
II	USSGL Accounts and Definitions:						
II	232000		Revised	Bulletin No. 2018-05	2018-09	DEF	3
II	411601		Added	Bulletin No. 2018-05	2018-09	DEF	1
III	USSGL Account Transactions:						
III	A200		Added	Bulletin No. 2018-05	2018-09	TC	1
III	B102		Revised	Bulletin No. 2018-05	2018-09	TC	2
III	B402		Revised	Bulletin No. 2018-05	2018-09	TC	2
III	B406		Revised	Bulletin No. 2018-05	2018-09	TC	2
III	D528		Revised	Bulletin No. 2018-05	2018-09	TC	2
III	D514		Revised	Bulletin No. 2018-05	2018-09	TC	2
III	F302		Revised	Bulletin No. 2018-05	2018-09	TC	
IV	USSGL Account Attributes:						
	USSGL Proprietary and Budgetary Account Attribute Definition Report:						
IV	None					ADR	
IV	USSGL Proprietary and Budgetary Account Attribute Table:						
	Attribute						
IV	None					ATT TBL	
	USSGL						
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	3
IV	411601		Added	Bulletin No. 2018-05	2018-09	ATT TBL	1
V	USSGL Crosswalks to Standard External Reports:						
	Balance Sheet:						
V	Column						
V	None					BS	
V	Line						
V	19		Added USSGL Account 232000	Bulletin No. 2018-05	2018-09	BS	3
	Statement of Net Cost:						

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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	None				SNC	
V	<u>Footnote</u>					
V	None				SNC	
	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	
	<u>Line</u>					
V	1020	Added USSGL account 411601	Bulletin No. 2018-05	2018-09	SBR	1
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	1043	Added USSGL account 411601	Bulletin No. 2018-05	2018-09	SBR	1
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 USSGL account 411601	Bulletin No. 2018-05	2018-09	SF 133/Schedule P	1
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

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
	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	
VI	<i>USSGL Crosswalks to Reclassified Statements:</i>					
	Reclassified Balance Sheet:					
VI	<u>Column</u>					
VI	None				RBS	
VI	<u>Line</u>					
VI	3.11 (Old)	Revised line number from 3.12 to 3.11	Bulletin No. 2018-05	2018-09	RBS	12
VI	3.13 (Old)	Revised line number from 3.13 to 3.12	Bulletin No. 2018-05	2018-09	RBS	12
VI	3.14 (Old)	Revised line number from 3.14 to 3.13	Bulletin No. 2018-05	2018-09	RBS	12
VI	3.13 (New)	Revised calculation "This line is calculated. Equals sum of lines 3.1 through 3.12"	Bulletin No. 2018-05	2018-09	RBS	12
VI	4	Revised calculation "This line is calculated. Equals sum of lines 2.9 and 3.13"	Bulletin No. 2018-05	2018-09	RBS	12
VI	7.9	Added USSGL Account 232000	Bulletin No. 2018-05	2018-09	RBS	3
VI	9.2	Added USSGL Account 320110	Bulletin No. 2018-05	2018-09	RBS	3
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	17E	Added fail exception for USSGL account 411601 with Prior Year Adjustment Code attribute domain value of "X" and TAS Status Code attribute domain value of "E"	Bulletin No. 2018-05	2018-09	VAL	8

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
VII	32E	Added pass exception for TAS 097 20182020 0111	Bulletin No. 2018-05	2018-05	VAL	6
VII	37	Added USSGL accounts 403200 and 404200	Bulletin No. 2018-05	2018-09	VAL	8
VII	69E	Added pass exception for TAS 480 X 5589 with USSGL account 411900	Bulletin No. 2018-05	2018-06	VAL	6
VII	69E	Added pass exception for fund families 014 5637, 014 5638, and 014 5639 with USSGL account 411900 and Authority Duration Code of "M"	Bulletin No. 2018-05	2018-07	VAL	6
VII	69E	Added pass exception for fund family 027 5610 with USSGL account 411900 and Authority Duration Code of "X"	Bulletin No. 2018-05	2018-08	VAL	6
VII	90E	Added pass exceptions for fund families 012 1072, 014 1039, 014 1046, and 086 0338 for Disaster Emergency Fund Code attribute domain value of "C"	Bulletin No. 2018-05	2018-06	VAL	6
VII	90E	Added pass exceptions for fund families 075 0354, 075 0356, 075 0357, 075 0358, 075 0359, 075 0360, 075 0361, 075 0365, and 075 0897 for Disaster Emergency Fund Code attribute domain value "C"	Bulletin No. 2018-05	2018-07	VAL	2
VII	92	Added to restrict the use of USSGL account 411601 to specific TAS	Bulletin No. 2018-05	2018-09	VAL	8
VII	92E	Added pass exception for TAS 070 X 4236	Bulletin No. 2018-05	2018-09	VAL	8
VII	Edits					
	<u>Edit Number</u>					
VII	21	Added USSGL account 411601 to closing group 420100	Bulletin No. 2018-05	2018-09	EDIT	8
VII	24	Added USSGL account 411601	Bulletin No. 2018-05	2018-09	EDIT	8
VII	46	Added USSGL account 411601	Bulletin No. 2018-05	2018-09	EDIT	8
VII	47	Added USSGL account 411601	Bulletin No. 2018-05	2018-09	EDIT	8
VII	69	Added USSGL account 411601	Bulletin No. 2018-05	2018-09	EDIT	8
VII	70	Added USSGL account 411601	Bulletin No. 2018-05	2018-09	EDIT	8
VII	71	Added USSGL account 411601	Bulletin No. 2018-05	2018-09	EDIT	8
VII	72	Added USSGL account 411601	Bulletin No. 2018-05	2018-09	EDIT	8
VII	73	Added USSGL account 411601	Bulletin No. 2018-05	2018-09	EDIT	8
VII	79	Revised to go fatal in period 10 instead of period 08	Bulletin No. 2018-05	2018-08	EDIT	1
VII	92	Revised to go fatal in period 10 instead of period 08	Bulletin No. 2018-05	2018-08	EDIT	1
VII	94	Revised to go fatal in period 10 instead of period 08	Bulletin No. 2018-05	2018-08	EDIT	1
VII	95	Revised to go fatal in period 10 instead of period 08	Bulletin No. 2018-05	2018-08	EDIT	1
VII	96	Revised to go fatal in period 10 instead of period 08	Bulletin No. 2018-05	2018-08	EDIT	1
VII	97	Revised to go fatal in period 10 instead of period 08	Bulletin No. 2018-05	2018-08	EDIT	1
Bulletin No. 2018-05						
Part 2 Fiscal 2019						
I	USSGL Chart of Accounts:					
I	198000	Revised	Bulletin No. 2018-05	2019-01	COA	12
I	299000	Revised	Bulletin No. 2018-05	2019-01	COA	13
I	299100	Added	Bulletin No. 2018-05	2019-01	COA	13
I	571200	Revised	Bulletin No. 2018-05	2019-01	COA	12
II	USSGL Accounts and Definitions:					

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
II	299000	Revised	Bulletin No. 2018-05	2019-01	DEF	13
II	299100	Added	Bulletin No. 2018-05	2019-01	DEF	13
II	599700	Revised	Bulletin No. 2018-05	2019-01	DEF	12
III	USSGL Account Transactions:					
III	A132	Revised	Bulletin No. 2018-05	2019-01	TC	13
III	A134	Revised	Bulletin No. 2018-05	2019-01	TC	13
III	A136	Revised	Bulletin No. 2018-05	2019-01	TC	13
III	A141	Revised	Bulletin No. 2018-05	2019-01	TC	13
III	A145	Revised	Bulletin No. 2018-05	2019-01	TC	13
III	A189	Revised	Bulletin No. 2018-05	2019-01	TC	13
III	C404	Revised	Bulletin No. 2018-05	2019-01	TC	12
III	C420	Revised	Bulletin No. 2018-05	2019-01	TC	12
III	D148	Revised	Bulletin No. 2018-05	2019-01	TC	13
IV	USSGL Account Attributes:					
USSGL Proprietary and Budgetary Account Attribute Definition Report:						
IV	Credit Cohort Year	Added attribute domain value "2020"	Bulletin No. 2018-05	2019-01	ADR	5
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	5
	USSGL					
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	12
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	12
IV	299100	Added	Bulletin No. 2018-05	2019-01	ATT TBL	13
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	12
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	12
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	12
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	12
IV	599700	Revised Exchange Nonexchange Code attribute domain values from blank to "E/T/X"	Bulletin No. 2018-05	2019-01	ATT TBL	12
IV	599800	Revised Exchange Nonexchange Code attribute domain values from blank to "E/T/X"	Bulletin No. 2018-05	2019-01	ATT TBL	12
V	USSGL Crosswalks to Standard External Reports:					
	Balance Sheet:					
V	Column					
V	None				BS	

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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	19	Added USSGL account 299100	Bulletin No. 2018-05	2019-01	BS	13
V	19	Revised USSGL account 298000 Federal Non-Federal Code attribute domain values from "G/Z" to "F/G"; Revised USSGL account 298500 Federal Non-Federal Code attribute domain values from "G/Z" to "F/G"				
V	32	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	12
V	33	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	12
V	<u>Footnote</u>					
V	None				BS	
	Statement of Net Cost:					
V	<u>Column</u>					
V	None				SNC	
V	<u>Line</u>					
	None					
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	12
V	8	Deleted USSGL account 599700	Bulletin No. 2018-05	2019-01	SCNP	12
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>					

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
V	None				SBR	
V	Line					
V	None				SBR	
V	Footnote					
V	None				SBR	
SF 133 and Schedule P: Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule						
V	Column					
V	None				SF 133/Schedule P	
V	Line					
V	None				SF 133/Schedule P	
V	Footnote					
v	None				SF 133/Schedule P	
VI	USSGL Crosswalks to Reclassified Statements:					
	Reclassified Balance Sheet:					
VI	Column					
VI	None				RBS	12
VI	Line					
VI	7.1	Added USSGL account 299100	Bulletin No. 2018-05	2019-01	RBS	13
VI	7.11 (Old)	Revised line number from 7.11 to 7.12	Bulletin No. 2018-05	2019-01	RBS	12
VI	7.11 (New)	Added to reflect new RC 10	Bulletin No. 2018-05	2019-01	RBS	12
VI	7.12 (Old)	Revised line number from 7.12 to 7.13	Bulletin No. 2018-05	2019-01	RBS	12
VI	7.12 (New)	Deleted USSGL accounts 298000 and 298500	Bulletin No. 2018-05	2019-01	RBS	12
VI	7.13 (Old)	Revised line number from 7.13 to 7.14	Bulletin No. 2018-05	2019-01	RBS	12
VI	7.14 (Old)	Revised line number from 7.14 to 7.15	Bulletin No. 2018-05	2019-01	RBS	12
VI	7.14 (New)	Added USSGL account 299100	Bulletin No. 2018-05	2019-01	RBS	13
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	12
VI	8	Revised calculation "This line is calculated. Equals sum of lines 6.10 and 7.15"	Bulletin No. 2018-05	2019-01	RBS	12
VI	9.1	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	12
VI	9.2	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	12
VI	Footnote					
VI	None				RBS	

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
	Reclassified Statement of Net Cost:					
VI	<u>Line</u>					
VI	12.7 (Old)	Revised line number from 12.7 to 12.10	Bulletin No. 2018-05	2019-01	RSNC	12
VI	12.7 (New)	Added to reflect new RC 13	Bulletin No. 2018-05	2019-01	RSNC	12
VI	12.8 (New)	Added to reflect new RC 13	Bulletin No. 2018-05	2019-01	RSNC	12
VI	12.9 (New)	Added to reflect new RC 14	Bulletin No. 2018-05	2019-01	RSNC	12
VI	12.10 (New)	Deleted USSGL accounts 599000 and 599100	Bulletin No. 2018-05	2019-01	RSNC	12
VI	13	Revised calculation "This line is the sum of lines 12.1 through 12.10"	Bulletin No. 2018-05	2019-01	RSNC	12
VI						
VI	<u>Footnote</u>					
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	12
VI	7.9	Deleted USSGL account 599800	Bulletin No. 2018-05	2019-01	RSOCNP	12
VI	7.12 (Old)	Revised line number from 7.12 to 7.14	Bulletin No. 2018-05	2019-01	RSOCNP	12
VI	7.12 (New)	Added to reflect new RC 15	Bulletin No. 2018-05	2019-01	RSOCNP	12
VI	7.13 (Old)	Revised line number from 7.13 to 7.15	Bulletin No. 2018-05	2019-01	RSOCNP	12
VI	7.13 (New)	Added to reflect new RC 16	Bulletin No. 2018-05	2019-01	RSOCNP	12
VI	7.14 (Old)	Revised line number from 7.14 to 7.16	Bulletin No. 2018-05	2019-01	RSOCNP	12
VI	7.15 (Old)	Revised line number from 7.15 to 7.17	Bulletin No. 2018-05	2019-01	RSOCNP	12
VI	7.16 (Old)	Revised line number from 7.16 to 7.18	Bulletin No. 2018-05	2019-01	RSOCNP	12
VI	7.17 (Old)	Revised line number from 7.17 to 7.19	Bulletin No. 2018-05	2019-01	RSOCNP	12
VI	7.18 (Old)	Revised line number from 7.18 to 7.20	Bulletin No. 2018-05	2019-01	RSOCNP	12
VI	7.19 (Old)	Revised line number from 7.19 to 7.21	Bulletin No. 2018-05	2019-01	RSOCNP	12
VI	7.20 (Old)	Revised line number from 7.20 to 7.22	Bulletin No. 2018-05	2019-01	RSOCNP	12
VI	7.22 (New)	Revised calculation "This line is the sum of lines 7.1 through 7.21"	Bulletin No. 2018-05	2019-01	RSOCNP	12
VI	8.7	Deleted USSGL accounts 599000, 599100, 599300, and 599400	Bulletin No. 2018-05	2019-01	RSOCNP	12
VI	8.11 (Old)	Revised line number from 8.11 to 8.12	Bulletin No. 2018-05	2019-01	RSOCNP	12
VI	8.11 (New)	Added to reflect new RC 15	Bulletin No. 2018-05	2019-01	RSOCNP	12
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	12
VI	10	Revised calculation "This line is calculated. Equals the sum of lines 4, 5.9, 6.5, 7.22, 8.12, and 9"	Bulletin No. 2018-05	2019-01	RSOCNP	12
VI	<u>Footnote</u>					
VI	None				RSOCNP	
VII	<i>Validations and Edits</i>					
VII	Validations					
	<u>Validation Number</u>					
VII	34	Revised rules to be effective for all TAS	Bulletin No. 2018-05	2019-01	VAL	14

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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>
VII	37		Added USSGL account 299100	Bulletin No. 2018-05	2019-01	VAL	8
VII	Edits						
	<u>Edit Number</u>						
VII	23		Added USSGL account 299100	Bulletin No. 2018-05	2019-01	EDIT	8

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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.