

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. 2021-12						
Part 1 Fiscal 2020						
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					
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:					
IV	Attribute					
IV	None				ATT TBL	
	USSGL					
IV	None				ATT TBL	
V	<i>USSGL Crosswalks to Standard External Reports:</i>					
V	Balance Sheet:					
V	Column					
V	None				BS	
	<u>Line</u>					
V	None					
V	Optional (2020)Balance Sheet:					
V	Column					
V	None				BS	
	<u>Line</u>					
V	None				BS	
V	Statement of Net Cost:					
V	Line					
V	None				SNC	
	<u>Footnote</u>					
V	None				SNC	

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

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
V	Statement of Changes in Net Position					
V	Line					
V	None				SCNP	
V	Footnote					
V	None				SCNP	
V	Statement of Custodial Activity:					
V	Line					
V	None				SCA	
V	Footnote					
V	None				SCA	
V	Statement of Budgetary Resources:					
V	Column					
V	None				SBR	
V	Line					
V	None				SBR	
V	Footnote					
V	None				SBR	
V	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					
V	Footnote					
V	None					
VI	USSGL Crosswalks to Reclassified Statements:					
VI	Reclassified Balance Sheet:					
VI	Column					
VI	None				RBS	
VI	Line					
VI	None					
VI	Footnote					
VI	None				RBS	
VI	Reclassified Statement of Net Cost:					

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

<u>Section</u>	<u>Item Changed</u>		<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
VI	Line						
VI	None					RSNC	
VI	Footnote						
VI	None					RSNC	
VI	Reclassified Statement of Operations and Changes in Net Position						
VI	Line						
VI	None					RSOCNP	
VI	Footnote						
VI	None					RSOCNP	
VII	Validations and Edits						
VII	Validations						
	Validation Number						
VII	None					VAL	
VII	Edits						
	Edit Number						
VII	None					EDIT	
Bulletin No. 2021-12							
Part 2 Fiscal 2021							
I	USSGL Chart of Accounts:						
I	None					COA	
	USSGL Accounts and Definitions:						
II	None					DEF	
	USSGL Account Transactions:						
III	A197		Revised	Bulletin No. 2021-12	2021-06	TC	1
III	B121		Revised	Bulletin No. 2021-12	2021-06	TC	1
III	D120		Revised	Bulletin No. 2021-12	2021-06	TC	1
	USSGL Account Attributes:						
	USSGL Proprietary and Budgetary Account Attribute Definition Report:						
IV	Definition					ADR	
IV			Revised Disaster Emergency Fund Code attribute domain value from to "O - Nonemergency PLs 116-136 and PL 116-139" to "O - Nonemergency PLs 116-136, 116-139, and 116-260 (Division N)"	Bulletin No. 2021-12	2021-03	ADR	13
IV			Revised Disaster Emergency Fund Code attribute domain value from to "Q - Non Disaster or Emergency" to "O - Non Disaster/Emergency/Wildfire Suppression"	Bulletin No. 2021-12	2021-03	ADR	13

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

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
IV		Revised Disaster Emergency Fund Code attribute domain value from "R - Disaster/Emergency/Wildfire Suppression" to "R - Emergency PL 116-260 (Divisions A-L)"	Bulletin No. 2021-12	2021-03	ADR	13
IV		Revised Disaster Emergency Fund Code attribute domain value from "S - Disaster/Emergency/Wildfire Suppression" to "S - Disaster PL 116-260"	Bulletin No. 2021-12	2021-03	ADR	13
IV		Revised Disaster Emergency Fund Code attribute domain value from "T - Disaster/Emergency/Wildfire Suppression" to "T - Wildfire Suppression PL 116-260"	Bulletin No. 2021-12	2021-03	ADR	13
IV		Revised Disaster Emergency Fund Code attribute domain value from "U - Disaster/Emergency/Wildfire Suppression" to "U - Emergency PL 116-260 (Division M)"	Bulletin No. 2021-12	2021-03	ADR	13
IV		Added Disaster Emergency Fund Code attribute domain value "V - Disaster/Emergency/Wildfire Suppression"	Bulletin No. 2021-12	2021-03	ADR	13
IV		Added Disaster Emergency Fund Code attribute domain value "W - Disaster/Emergency/Wildfire Suppression"	Bulletin No. 2021-12	2021-03	ADR	13
IV		Added Disaster Emergency Fund Code attribute domain value "X - Disaster/Emergency/Wildfire Suppression"	Bulletin No. 2021-12	2021-03	ADR	13
USSGL Proprietary and Budgetary Account Attribute Table:						
IV	Attribute					
IV		Revised Disaster Emergency Fund Code attribute domain value from to "O - Nonemergency PLs 116-136 and PL 116-139" to "O - Nonemergency PLs 116-136, 116-139, and 116-260 (Division N)"	Bulletin No. 2021-12	2021-03	ADR	13
IV		Revised Disaster Emergency Fund Code attribute domain value from to "Q - Non Disaster or Emergency" to "Q - Non Disaster/Emergency/Wildfire Suppression"	Bulletin No. 2021-12	2021-03	ADR	13
IV		Revised Disaster Emergency Fund Code attribute domain value from "R - Disaster/Emergency/Wildfire Suppression" to "R - Emergency PL 116-260 (Divisions A-L)"	Bulletin No. 2021-12	2021-03	ADR	13
IV		Revised Disaster Emergency Fund Code attribute domain value from "S - Disaster/Emergency/Wildfire Suppression" to "S - Disaster PL 116-260"	Bulletin No. 2021-12	2021-03	ADR	13
IV		Revised Disaster Emergency Fund Code attribute domain value from "T - Disaster/Emergency/Wildfire Suppression" to "T - Wildfire Suppression PL 116-260"	Bulletin No. 2021-12	2021-03	ADR	13
IV		Revised Disaster Emergency Fund Code attribute domain value from "U - Disaster/Emergency/Wildfire Suppression" to "U - Emergency PL 116-260 (Division M)"	Bulletin No. 2021-12	2021-03	ADR	13
IV		Added Disaster Emergency Fund Code attribute domain value "V - Disaster/Emergency/Wildfire Suppression"	Bulletin No. 2021-12	2021-03	ADR	13
IV		Added Disaster Emergency Fund Code attribute domain value "W - Disaster/Emergency/Wildfire Suppression"	Bulletin No. 2021-12	2021-03	ADR	13
IV		Added Disaster Emergency Fund Code attribute domain value "X - Disaster/Emergency/Wildfire Suppression"	Bulletin No. 2021-12	2021-03	ADR	13
	USSGL					

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

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
IV		Revised Disaster Emergency Fund Code attribute domain values from "A/B/C/D/E/F/G/H/I/J/K/L/M/N/O/Q/R/S/T/U" to "A/B/C/D/E/F/G/H/I/J/K/L/M/N/O/P/Q/R/S/T/U/V/W/X" for all Budgetary USSGL Accounts	Bulletin No. 2021-12	2021-03	ATT TBL	13
IV	417000	Revised Financing Account Code attribute domain value from "N" to "D/G/N"	Bulletin No. 2021-12	2021-04	ATT TBL	1
IV	439701	Revised Prior Period Adjustment Code attribute domain values from "X" to "P/X"	Bulletin No. 2021-12	2021-03	ATT TBL	1
	<i>USSGL Crosswalks to Standard External Reports:</i>					
V	Balance Sheet:					
V	Column					
V	None				BS	
V						
	Line					
V	36.2	Revised the Fed/NonFed attribute domain value from "Z" to "G/Z" for USSGL account 579000	Bulletin No. 2021-12	2021-04	BS	2
V	37.2	Revised the Fed/NonFed attribute domain value from "Z" to "G/Z" for USSGL account 579000	Bulletin No. 2021-12	2021-04	BS	2
	Footnote					
V	None				BS	
	Statement of Net Cost:					
V	Column					
V	None				SNC	
V						
	Line					
V	None				SNC	
	Footnote					
V	None				SNC	
	Statement of Changes in Net Position:					
V	Line					
V	None				SCNP	
	Footnote					
V	None				SCNP	
	Statement of Custodial Activity:					
V	Line					
V	None				SCA	
	Footnote					
V	None				SCA	
	Statement of Budgetary Resources:					
V	Column					

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

Section	Item Changed		Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
V	None					SBR	
	Line						
V	1071		Deleted USSGL account 419000 with Fund Type attribute domain value "EP" and Financing Account Code attribute domain value "N"; Deleted footnote 3 from USSGL account 422100 with TAS Status attribute domain value "U"; Revised Debit/Credit attribute domain value from "D" to "D/C" for USSGL account 422100 with Fund Type attribute domain value "EP/ER."		2021-03	SBR	1
V	1071		Added USSGL account 415901 with Debit/Credit attribute domain value "C"; Added Footnote 3 to USSGL account 415901 with Debit/Credit attribute domain value "D/C"; Added USSGL account 417000 with Financing Account Code attribute domain value "D/G"; Added USSGL account 439701 with Fund Type attribute domain value "ES/ET"; Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL account 426300 with Financing Account Code attribute domain value "N"; Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/TR" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL account 428700 with Financing Account Code attribute domain value "N"; Revised Fund Type attribute domain value from "ES/ET" to "ET" and added Footnote 3 for USSGL account 439701 with Debit/Credit attribute domain value "D/C"; Revised Debit/Credit attribute domain value from "D/C" to "C" and deleted Footnote 3 for USSGL account 439730 with Begin/End attribute domain value "B."		2021-04	SBR	1
V	1290		Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL account 415730; Revised Debit Credit attribute domain value from "D/C" to "C" for USSGL account 439730.		2021-04	SBR	1
V	1490		Revised the Debit/Credit attrbute domain value from "D" to "C" for USSGL account 417400		2021-03	SBR	1
V	1890		Added USSGL account 422100 with Financing Account Code attribute domain value "D"; Revised Fed/Non Fed attribute domain value from "E" to "E/F" for USSGL account 422100 with Fund Type attribute domain value "E/P" and Financing Account Code attribute domain value "G"; Revised Fund Type attribute domain value from "EP/ER" to "ER" and Debit/Credit attribute domain value from "D" to "D/C" for USSGL account 422100 with Financing Account Code attribute domain value "D/G "		2021-03	SBR	1
V	1890		Revised Debit/Credit attribute domain value from "D" to "D/C" for USSGL account 422300 with Begin/End attribute domain value "E"; Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL account 426300 with Finacing Account Code attribute domain value "N"; Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/TR" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL account 428700 with Financing Account Code "N "		2021-04	SBR	1
V	4190		Revised Debit/Credit attribute domain value from "D" to "D/C" for USSGL account 426600; Revised Debit/Credit attribute domain value from "C" to "D/C" for USSGL account 490200.		2021-04	SBR	1
V	4220		Revised Debit/Credit attribute domain value from "C" to "D/C" for USSGL account 426300; Revised Debit/Credit attribute domain value from "C" to "D/C" for USSGL account 426600		2021-04	SBR	1

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

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
V					SBR	
	Footnote					
V	None				SBR	
V						
	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	
	Line					
V	1000	Revised Debit/Credit attribute domain value from "D" to "D/C" for USSGL account 422100 with Reimbursable Flag attribute domain value "D"; Revised Fed/Non Fed attribute domain value from "E" to "E/F" for USSGL account 422100 with Fund Type attribute domain value "EP"	Bulletin No. 2021-12	2021-03	SF 133/Schedule P	1
V	1000	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/TR" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL account 428700; Revised Debit/Credit attribute domain value from "D/C" to "C" for USSGL account 439730	Bulletin No. 2021-12	2021-04	SF 133/Schedule P	1
V	1020	Added USSGL account 439701	Bulletin No. 2021-12	2021-03	SF 133/Schedule P	1
V	1020	Added USSGL account 417000 with Financing Account Code attribute domain value "D/G"; Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL account 426300; Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/TR" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL account 428700 with Financing Account Code attribute domain value "N"	Bulletin No. 2021-12	2021-04	SF 133/Schedule P	1
V	1023	Revised Debit/Credit attribute domain value from "D/C" to "C" for USSGL account 415901	Bulletin No. 2021-12	2021-04	SF 133/Schedule P	1
V	1080	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/TR" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL account 428700	Bulletin No. 2021-12	2021-04	SF 133/Schedule P	1
V	1084	Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL account 426300; Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/TR" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL account 428700	Bulletin No. 2021-12	2021-04	SF 133/Schedule P	1
V	1102	Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL account 415730	Bulletin No. 2021-12	2021-04	SF 133/Schedule P	1
V	1134	Revised Debit/Credit attribute domain value from "D/C" to "C" for USSGL account 439730	Bulletin No. 2021-12	2021-04	SF 133/Schedule P	1
V	1410	Revised Debit/Credit attribute domain value from "D" to "C" for USSGL account 417400	Bulletin No. 2021-12	2021-03	SF 133/Schedule P	1
V	1700	Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL account 426300	Bulletin No. 2021-12	2021-04	SF 133/Schedule P	1
V	1701	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/TR" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL account 428700	Bulletin No. 2021-12	2021-04	SF 133/Schedule P	1
V	1800	Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL account 426300 with Financing Account Code attribute domain value "N"	Bulletin No. 2021-12	2021-04	SF 133/Schedule P	1
V	1801	Revised Debit/Credit attribute domain value from "D" to "D/C" for USSGL account 422100 with Reimbursable Flag attribute domain value "D"; Revised Fed/Non Fed attribute domain value from "E" to "E/F" for USSGL account 422100 with Fund Type attribute domain value "EP"	Bulletin No. 2021-12	2021-03	SF 133/Schedule P	1

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

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
V	1801	Revised Debit/Credit attribute domain value from "D" to "D/C" for USSGL account 422300 with Begin/End attribute domain value "E"; Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/TR" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL account 428700 with Financing Account Code attribute domain value "N"	Bulletin No. 2021-12	2021-04	SF 133/Schedule P	1
V	3060	Revised Debit/Credit attribute domain value from "D" to "D/C" for USSGL account 422100 with Reimbursable Flag attribute domain value "D"; Revised Fed/Non Fed attribute domain value from "E" to "E/F" for USSGL account 422100 with Fund Type attribute domain value "EP."	Bulletin No. 2021-12	2021-03	SF 133/Schedule P	1
V	3060	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/TR" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL account 428700 with Financing Account Code attribute domain value "N"	Bulletin No. 2021-12	2021-04	SF 133/Schedule P	1
V	3061	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/TR" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL account 428700 with Financing Account Code attribute domain value "N"	Bulletin No. 2021-12	2021-04	SF 133/Schedule P	1
V	3070	Revised Debit/Credit attribute domain value from "D" to "D/C" for USSGL account 422100 with Reimbursable Flag attribute domain value "D"; Revised Fed/Non Fed attribute domain value from "E" to "E/F" for USSGL account 422100 with Fund Type attribute domain value "EP."	Bulletin No. 2021-12	2021-03	SF 133/Schedule P	1
V	3070	Revised Debit/Credit attribute domain value from "D" to "D/C" for USSGL account 422300 with Begin/End attribute domain value "E"; Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/TR" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL account 428700 with Financing Account Code attribute domain value "N"	Bulletin No. 2021-12	2021-04	SF 133/Schedule P	1
V	3071	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/TR" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL account 428700	Bulletin No. 2021-12	2021-04	SF 133/Schedule P	1
V	3090	Revised Debit/Credit attribute domain value from "D" to "D/C" for USSGL account 422300; Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/TR" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL account 428700 with Financing Account Code attribute domain value "N"	Bulletin No. 2021-12	2021-04	SF 133/Schedule P	1
V	4010	Revised Debit/Credit attribute domain value from "C" to "D/C" for USSGL account 490200	Bulletin No. 2021-12	2021-04	SF 133/Schedule P	1
V	4011	Revised Debit/Credit attribute domain value from "C" to "D/C" for USSGL account 490200	Bulletin No. 2021-12	2021-04	SF 133/Schedule P	1
V	4033	Revised Debit/Credit attribute domain value from "D" to "D/C" for USSGL account 426600	Bulletin No. 2021-12	2021-04	SF 133/Schedule P	1
V	4050	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/TR" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL account 428700	Bulletin No. 2021-12	2021-04	SF 133/Schedule P	1
V	4051	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/TR" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL account 428700	Bulletin No. 2021-12	2021-04	SF 133/Schedule P	1
V	4052	Revised Debit/Credit attribute domain value from "D" to "D/C" for USSGL account 426600	Bulletin No. 2021-12	2021-04	SF 133/Schedule P	1
V	4123	Revised Debit/Credit attribute domain value from "D" to "D/C" for USSGL account 426300 with Financing Account Code attribute domain value "D/G" and "G"; Revised Debit/Credit attribute domain value from "D" to "D/C" for USSGL account 426600	Bulletin No. 2021-12	2021-04	SF 133/Schedule P	1

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

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
V	4140	Revised Debit/Credit attribute domain value from "D" to "D/C" for USSGL account 422100 with Reimbursable Flag attribute domain value "D"; Revised Fed/Non Fed attribute domain value from "E" to "E/F" for USSGL account 422100 with Fund Type attribute domain value "EP."	Bulletin No. 2021-12	2021-03	SF 133/Schedule P	1
V	4140	Revised Debit/Credit attribute domain value from "D" to "D/C" for USSGL account 422300 with Begin/End attribute domain value "E"; Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/TR" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL account 428700 with Financing Account Code attribute domain value "N"	Bulletin No. 2021-12	2021-04	SF 133/Schedule P	1
V	4141	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/TR" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL account 428700	Bulletin No. 2021-12	2021-04	SF 133/Schedule P	1
V	4142	Revised Debit/Credit attribute domain value from "D" to "D/C" for USSGL account 426600	Bulletin No. 2021-12	2021-04	SF 133/Schedule P	1
V	5096	Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL account 415730; Revised Debit/Credit attribute domain value from "D/C" to "C" for USSGL account 439730 with Begin/End attribute domain value "E"	Bulletin No. 2021-12	2021-04	SF 133/Schedule P	1
V	5097	Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL account 415730; Revised Debit/Credit attribute domain value from "D/C" to "C" for USSGL account 439730 with Begin/End attribute domain value "E"	Bulletin No. 2021-12	2021-04	SF 133/Schedule P	1
V	5098	Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL account 415730; Revised Debit/Credit attribute domain value from "D/C" to "C" for USSGL account 439730 with Begin/End attribute domain value "E"	Bulletin No. 2021-12	2021-04	SF 133/Schedule P	1
V	5311	Revised Debit/Credit attribute domain value from "D" to "D/C" for USSGL account 422100.	Bulletin No. 2021-12	2021-03	SF 133/Schedule P	1
V	5311	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/TR" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL account 428700 with Financing Account Code attribute domain value "N"	Bulletin No. 2021-12	2021-04	SF 133/Schedule P	1
V	5312	Revised Fed/Non Fed attribute domain value from "E" to "E/F" for USSGL account 422100 with Fund Type attribute domain value "EP"	Bulletin No. 2021-12	2021-03	SF 133/Schedule P	1
V	5313	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/TR" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL account 428700	Bulletin No. 2021-12	2021-03	SF 133/Schedule P	1
V	5314	Revised Debit/Credit attribute domain value from "D" to "D/C" for USSGL account 422100 with Reimbursable Flag attribute domain value "D"; Revised Fed/Non Fed attribute domain value from "E" to "E/F" for USSGL account 422100 with Fund Type attribute domain value "EP."	Bulletin No. 2021-12	2021-03	SF 133/Schedule P	1
V	5314	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/TR" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL account 428700 with Financing Account Code attribute domain value "N"	Bulletin No. 2021-12	2021-04	SF 133/Schedule P	1
V	5331	Revised Debit/Credit attribute domain value from "D" to "D/C" for USSGL account 422100 with Reimbursable Flag attribute domain value "D".	Bulletin No. 2021-12	2021-03	SF 133/Schedule P	1
V	5331	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/TR" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL account 428700 with Financing Account Code attribute domain value "N"	Bulletin No. 2021-12	2021-04	SF 133/Schedule P	1
V	5332	Revised Fed/Non Fed attribute domain value from "E" to "E/F" for USSGL account 422100 with Fund Type attribute domain value "EP"	Bulletin No. 2021-12	2021-03	SF 133/Schedule P	1
V	5333	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/TR" to	Bulletin No. 2021-12	2021-04	SF 133/Schedule P	1

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

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
V	5334	Revised Debit/Credit attribute domain value from "D" to "D/C" for USSGL account 422100 with Reimbursable Flag attribute domain value "D"; Revised Fed/Non Fed attribute domain value from "E" to "E/F" for USSGL account 422100 with Fund Type attribute domain value "EP."	Bulletin No. 2021-12	2021-03	SF 133/Schedule P	1
V	5334	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/TR" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL account 428700 with Financing Account Code attribute domain value "N"	Bulletin No. 2021-12	2021-04	SF 133/Schedule P	1
V	5341	Revised Debit/Credit attribute domain value from "D" to "D/C" for USSGL account 422300; Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/TR" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL account 428700 with Financing Account Code attribute domain value "N"	Bulletin No. 2021-12	2021-04	SF 133/Schedule P	1
V	5343	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/TR" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL account 428700	Bulletin No. 2021-12	2021-04	SF 133/Schedule P	1
V	5344	Revised Debit/Credit attribute domain value from "D" to "D/C" for USSGL account 422300; Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/TR" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL account 428700 with Financing Account Code attribute domain value "N"	Bulletin No. 2021-12	2021-04	SF 133/Schedule P	1
	Footnote					
V	7	Added	Bulletin No. 2021-12	2021-06	SF 133/Schedule P	1
V	8	Added	Bulletin No. 2021-12	2021-06	SF 133/Schedule P	1
V	9	Added	Bulletin No. 2021-12	2021-06	SF 133/Schedule P	1
V	10	Added	Bulletin No. 2021-12	2021-06	SF 133/Schedule P	1
	<i>USSGL Crosswalks to Reclassified Statements:</i>					
VI	Reclassified Balance Sheet:					
VI	Column					
VI	None				RBS	
	Line					
VI	36.2	Revised the Fed/NonFed attribute domain value from "Z" to "G/Z" for USSGL account 579000	Bulletin No. 2021-12	2021-04	RBS	2
VI	37.2	Revised the Fed/NonFed attribute domain value from "Z" to "G/Z" for USSGL account 579000	Bulletin No. 2021-12	2021-04	RBS	2
	Footnote					
VI	None				RBS	
	Reclassified Statement of Net Cost:					
VI	Line					
VI	None				RSNC	

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

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
	Footnote					
VI	None				RSNC	
	Reclassified Statement of Operations and Changes in Net Position					
VI	Line					
VI	8.6	Revised reporting domain code for USSGL account 579000 from "E" to "E/U"		2021-03	RSOCNP	2
VI						
	Footnote					
VI	None				RSOCNP	
VI						
	<i>Validations and Edits</i>					
VII	Validations					
VII	Validation Number					
VII	44E	Added pass exceptions for HHS TAS	Bulletin No. 2021-12	2021-02	VAL	6
VII	46	Revised edit build, name, description, and error message	Bulletin No. 2021-12	2021-05	VAL	2
VII	46E	Revised exception list	Bulletin No. 2021-12	2021-05	VAL	2
VII	50	Deleted USSGL account 439504	Bulletin No. 2021-12	2021-03	VAL	2
VII	69E	Added pass exception for TAS 014 X 5715	Bulletin No. 2021-12	2021-02	VAL	6
VII	69E	Added pass exception for TAS 019 X 5713	Bulletin No. 2021-12	2021-03	VAL	6
VII	69E	Added multiple pass exceptions with USSGL Account 411900	Bulletin No. 2021-12	2021-04	VAL	6
VII	75E	Added pass exceptions for TAS 014 2025	Bulletin No. 2021-12	2021-05	VAL	6
VII	77E	Added pass exceptions for TAS 072 X 4266 and 077 X 4485	Bulletin No. 2021-12	2021-02	VAL	6
VII	90	Added Disaster Emergency Fund Code domain values "U", "V", "W", and "X"	Bulletin No. 2021-12	2021-04	VAL	23
VII	90E	Added pass exception for Fund Family 036 4014 with Disaster Emergency Fund Code domain value "N"	Bulletin No. 2021-12	2021-02	VAL	6
VII	90E	Added pass exceptions for multiple Fund Families using Disaster Emergency Fund Code domain values "O", "R", "S", and "T"	Bulletin No. 2021-12	2021-03	VAL	23
VII	90E	Added pass exceptions for multiple Fund Families using Disaster Emergency Fund Code domain values "N", "O", "R", and "U"	Bulletin No. 2021-12	2021-04	VAL	6
VII	90E	Added pass exceptions for multiple Fund Families using Disaster Emergency Fund Code domain values "O" and "U"	Bulletin No. 2021-12	2021-05	VAL	6
VII	99E	Added pass exceptions for TAS 013 X 1006 and 013 X 1008	Bulletin No. 2021-12	2021-05	VAL	6
VII	111E	Added pass exceptions for multiple Fund Families using USSGL Accounts 422500 and 427700	Bulletin No. 2021-12	2021-02	VAL	6
VII	111E	Added pass exceptions for Fund Families 014 8370 and 097 8164	Bulletin No. 2021-12	2021-05	VAL	6
VII	115E	Added pass exceptions for TAS 096 X 3112; Deleted exceptions for TAS 096 X 3121	Bulletin No. 2021-12	2021-03	VAL	2
VII	120	Added	Bulletin No. 2021-12	2021-03	VAL	1
VII	120E	Added	Bulletin No. 2021-12	2021-03	VAL	1
	Edits					
VII	Edit Number					

**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>
VII	2		Added SF133 Line 1045	Bulletin No. 2021-12	2021-04	EDIT	1
VII	14		Added SF133 Lines 1043 and 1044	Bulletin No. 2021-12	2021-04	EDIT	1
VII	47		Added USSGL Account 439701	Bulletin No. 2021-12	2021-04	EDIT	8
VII	74		Added SF133 Line 1045	Bulletin No. 2021-12	2021-04	EDIT	1
VII	82		Deleted SF133 Line 1431	Bulletin No. 2021-12	2021-04	EDIT	2
VII	133		Added Business Event Type Codes "TREADAJ" and "TREADIN"	Bulletin No. 2021-12	2021-04	EDIT	24
VII	134		Added	Bulletin No. 2021-12	2021-03	EDIT	23
VII	135		Added	Bulletin No. 2021-12	2021-04	EDIT	23
VII	136		Added	Bulletin No. 2021-12	2021-04	EDIT	23
VII	137		Added	Bulletin No. 2021-12	2021-04	EDIT	23
Bulletin No. 2021-07							
Part 1 Fiscal 2020							
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						
IV	<i>USSGL Account Attributes:</i>						

**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>
	USSGL Proprietary and Budgetary Account Attribute Definition Report:						
IV	None					ADR	
IV	USSGL Proprietary and Budgetary Account Attribute Table:						
IV	Attribute						
IV	None					ATT TBL	
	USSGL						
IV	None					ATT TBL	
V	USSGL Crosswalks to Standard External Reports:						
V	Balance Sheet:						
V	Column						
V	None					BS	
	Line						
V	None						
V	Optional (2020)Balance Sheet:						
V	Column						
V	None					BS	
	Line						
V	None					BS	
V	Statement of Net Cost:						
V	Line						
V	None					SNC	
V	Footnote						

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

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
V	None				SNC	
V	Statement of Changes in Net Position					
V	Line					
V	None				SCNP	
V	Footnote					
V	None				SCNP	
V	Statement of Custodial Activity:					
V	Line					
V	None				SCA	
V	Footnote					
V	None				SCA	
V	Statement of Budgetary Resources:					
V	Column					
V	None				SBR	
V	Line					
V	None				SBR	
V	Footnote					
V	None				SBR	
V	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	1010	Revised Fund Type attribute domain value from "EG/ES" to "EG/ER/ES" for USSGL account 419000 with BEA Category Code attribute domain value "D"		2020-12	SF 133/Schedule P	1
V	1011	Revised Fund Type attribute domain value from "EG/ES" to "EG/ER/ES" for USSGL account 419000 with BEA Category Code attribute domain value "D"		2020-12	SF 133/Schedule P	1
V	1020	Added USSGL account 438200 with Transitioning Code attribute domain value "X"		2020-12	SF 133/Schedule P	1
V	1176	Added footnote 2 to USSGL account 416000		2020-11	SF 133/Schedule P	2
V	1276	Added footnote 2 to USSGL account 416000		2020-11	SF 133/Schedule P	2
V	2202	Deleted USSGL account 459000		2020-11	SF 133/Schedule P	2
V	2203	Revised Avail Time attribute domain value from "A" to "A/S" and added footnote 2 for USSGL account 459000		2020-11	SF 133/Schedule P	2
V	2302	Deleted USSGL account 469000		2020-11	SF 133/Schedule P	2
V	2303	Revised Avail Time attribute domain value from "A" to "A/S" for USSGL account 469000		2020-11	SF 133/Schedule P	2
V	2501	Deleted USSGL accounts 480100, 480200, 488100, 488200, 490100, 490200, 490800, 498100, and 498200		2020-11	SF 133/Schedule P	2

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

Section	Item Changed		Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
V	<u>2502</u>		Deleted USSGL accounts 480100, 480200, 488100, 488200, 490100, 490200, 490800, 498100, and 498200		2020-11	SF 133/Schedule P	2
V	Footnote						
V	None						
VI	USSGL Crosswalks to Reclassified Statements:						
VI	Reclassified Balance Sheet:						
VI	Column						
VI	None					RBS	
VI	<u>Line</u>						
VI	None						
VI	Footnote						
VI	None					RBS	
VI	Reclassified Statement of Net Cost:						
VI	<u>Line</u>						
VI	None					RSNC	
VI	Footnote						
VI	None					RSNC	
VI	Reclassified Statement of Operations and Changes in Net Position						
VI	<u>Line</u>						
VI	None					RSOCNP	
VI	Footnote						
VI	None					RSOCNP	
	Validations and Edits						
VII	Validations						
VII	Validation Number						
VII	32E		Added pass exception for TAS 036 2020 2020 0140	Bulletin No. 2021-07	2020-11	VAL	1
VII	32E		Added pass exception for TAS 086 X 0480	Bulletin No. 2021-07	2020-12	VAL	1
VII	70E		Deleted pass exceptions for multiple TAS in Fund Family 020 5445	Bulletin No. 2021-07	2020-10	VAL	1
VII	70E		Added pass exception for TAS 012 X 5203	Bulletin No. 2021-07	2020-11	VAL	1

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

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
VII	74E	Added pass exception for TAS 075 2019 2019 1545	Bulletin No. 2021-07	2020-12	VAL	1
VII	90E	Added pass exception for Fund Family 097 0361 with Disaster Emergency Fund Code domain value "N"	Bulletin No. 2021-07	2020-10	VAL	1
VII	90E	Added pass exceptions for Fund Family 075 0343 with Disaster Emergency Fund Code domain value "L" and for Fund Families 019 0209 and 070 0540 with Disaster Emergency Fund Code domain value "N"	Bulletin No. 2021-07	2020-11	VAL	1
VII	90E	Added pass exceptions for Fund Family 014 1125 with Disaster Emergency Fund Code domain value "J" and for Fund Families 017 1810, 097 0390, and 097 0819 with Disaster Emergency Fund Code domain value "N"	Bulletin No. 2021-07	2020-12	VAL	1
VII	99E	Added pass exceptions for multiple TAS in Fund Family 097 4930 with USSGL account 419000 and for TAS 455 X 4110 with USSGL account 438200	Bulletin No. 2021-07	2020-12	VAL	1
VII	112	Added USSGL accounts 131900 and 590900	Bulletin No. 2021-07	2020-10	VAL	18
VII	113	Added USSGL accounts 131900 and 590900	Bulletin No. 2021-07	2020-10	VAL	18
VII	Edits					
	Edit Number					
VII	43	Added lines 3.4, 3.5, 3.6, and 3.7 from the Reclassified Statement of Operations and Changes in Net Position	Bulletin No. 2021-07	2020-12	EDIT	17
Bulletin No. 2021-07						
Part 2 Fiscal 2021						
I	USSGL Chart of Accounts:					
I	113510	Added	Bulletin No. 2021-07	2021-03	COA	8
I	123500	Added	Bulletin No. 2021-07	2021-03	COA	8
I	413400	Revised	Bulletin No. 2021-07	2021-03	COA	1
I	413415	Revised	Bulletin No. 2021-07	2021-03	COA	1
I	416512	Added	Bulletin No. 2021-07	2021-03	COA	8
I	416612	Added	Bulletin No. 2021-07	2021-03	COA	8
I	416712	Added	Bulletin No. 2021-07	2021-03	COA	8
I	422512	Added	Bulletin No. 2021-07	2021-03	COA	8
I	425512	Revised	Bulletin No. 2021-07	2021-03	COA	1
I	439401	Revised	Bulletin No. 2021-07	2021-03	COA	1
I	439402	Added	Bulletin No. 2021-07	2021-03	COA	8
I	439501	Deleted	Bulletin No. 2021-07	2021-03	COA	8
	USSGL Accounts and Definitions:					
II	113500	Revised	Bulletin No. 2021-07	2021-03	DEF	8
II	113510	Added	Bulletin No. 2021-07	2021-03	DEF	8
II	120000	Revised	Bulletin No. 2021-07	2021-03	DEF	8
II	123500	Added	Bulletin No. 2021-07	2021-03	DEF	8
II	413400	Revised	Bulletin No. 2021-07	2021-03	DEF	1
II	413415	Revised	Bulletin No. 2021-07	2021-03	DEF	1
II	415900	Revised	Bulletin No. 2021-07	2021-03	DEF	1
II	415901	Revised	Bulletin No. 2021-07	2021-03	DEF	1

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

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
II	416512	Added	Bulletin No. 2021-07	2021-03	DEF	8
II	416612	Added	Bulletin No. 2021-07	2021-03	DEF	8
II	416712	Added	Bulletin No. 2021-07	2021-03	DEF	8
II	419100	Revised	Bulletin No. 2021-07	2021-03	DEF	1
II	421000	Revised	Bulletin No. 2021-07	2021-03	DEF	1
II	422500	Revised	Bulletin No. 2021-07	2021-03	DEF	1
II	422512	Added	Bulletin No. 2021-07	2021-03	DEF	8
II	425500	Revised	Bulletin No. 2021-07	2021-03	DEF	1
II	425512	Revised	Bulletin No. 2021-07	2021-03	DEF	1
II	439401	Revised	Bulletin No. 2021-07	2021-03	DEF	1
II	439402	Added	Bulletin No. 2021-07	2021-03	DEF	8
II	439500	Revised	Bulletin No. 2021-07	2021-03	DEF	1
II	439501	Deleted	Bulletin No. 2021-07	2021-03	DEF	8
II	599700	Revised	Bulletin No. 2021-07	2021-01	DEF	1
	USSGL Account Transactions:					
III	A122	Revised	Bulletin No. 2021-07	2021-03	TC	1
III	A123	Revised	Bulletin No. 2021-07	2021-03	TC	1
III	A147	Revised	Bulletin No. 2021-07	2021-03	TC	2
III	A191	Added	Bulletin No. 2021-07	2021-03	TC	8
III	A193	Added	Bulletin No. 2021-07	2021-03	TC	8
III	A220	Added	Bulletin No. 2021-07	2021-03	TC	1
III	A492	Revised	Bulletin No. 2021-07	2021-01	TC	2
III	A514	Revised	Bulletin No. 2021-07	2021-03	TC	1
III	B112	Revised	Bulletin No. 2021-07	2021-01	TC	2
III	B134	Revised	Bulletin No. 2021-07	2021-01	TC	2
III	B137	Revised	Bulletin No. 2021-07	2021-03	TC	1
III	B235	Revised	Bulletin No. 2021-07	2021-01	TC	2
III	B416	Revised	Bulletin No. 2021-07	2021-03	TC	1
III	C108	Revised	Bulletin No. 2021-07	2021-03	TC	8
III	C147	Revised	Bulletin No. 2021-07	2021-03	TC	2
III	C150	Revised	Bulletin No. 2021-07	2021-03	TC	8
III	C453	Revised	Bulletin No. 2021-07	2021-03	TC	8

**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>
III	C457		Revised	Bulletin No. 2021-07	2021-03	TC	8
III	D107		Revised	Bulletin No. 2021-07	2021-03	TC	1
III	D114		Revised	Bulletin No. 2021-07	2021-01	TC	2
III	D122		Revised	Bulletin No. 2021-07	2021-01	TC	1
III	D126		Revised	Bulletin No. 2021-07	2021-01	TC	1
III	D137		Added	Bulletin No. 2021-07	2021-03	TC	8
III	D506		Revised	Bulletin No. 2021-07	2021-03	TC	8
III	D622		Revised	Bulletin No. 2021-07	2021-03	TC	1
III	D624		Revised	Bulletin No. 2021-07	2021-03	TC	8
III	F304		Revised	Bulletin No. 2021-07	2021-03	TC	8
III	F336		Revised	Bulletin No. 2021-07	2021-03	TC	2
III	F396		Revised	Bulletin No. 2021-07	2021-03	TC	8
III	F342		Revised	Bulletin No. 2021-07	2021-03	TC	2
	USSGL Account Attributes:						
	USSGL Proprietary and Budgetary Account Attribute Definition Report:						
IV	Definition					ADR	
IV	None					ADR	
	USSGL Proprietary and Budgetary Account Attribute Table:						
IV	Attribute						
IV	None					ATT TBL	
	USSGL						
IV	113510		Added	Bulletin No. 2021-07	2021-03	ATT TBL	8
IV	123500		Added	Bulletin No. 2021-07	2021-03	ATT TBL	8
IV	416512		Added	Bulletin No. 2021-07	2021-03	ATT TBL	8
IV	416612		Added	Bulletin No. 2021-07	2021-03	ATT TBL	8
IV	416712		Added	Bulletin No. 2021-07	2021-03	ATT TBL	8
IV	422100		Revised Reimbursable Flag attribute domain value from "R" to "D/R"	Bulletin No. 2021-07	2021-03	ATT TBL	1
IV	422512		Added	Bulletin No. 2021-07	2021-03	ATT TBL	8
IV	428300		Revised Reimbursable Flag attribute domain value from "D" to "D/R"	Bulletin No. 2021-07	2021-03	ATT TBL	1
IV	439402		Added	Bulletin No. 2021-07	2021-03	ATT TBL	8
IV	439501		Deleted	Bulletin No. 2021-07	2021-03	ATT TBL	8
IV	579000		Revised Federal/Non-Federal attribute domain value from "Z" to "G/Z", revised Trading Partner attribute domain value from "blank" to "###", revised Trading Partner Main attribute domain value from "blank" to "####"	Bulletin No. 2021-07	2021-03	ATT TBL	22
	USSGL Crosswalks to Standard External Reports:						
V	Balance Sheet:						

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

<u>Section</u>	<u>Item Changed</u>		<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
V	Column						
V	None					BS	
V	Line						
V	7		Added USSGL's 123500 and 113510	Bulletin No. 2021-07	2021-03	BS	8
V	22.3		Revised Federal Non-Federal Code attribute domain values from "F/G/N/Z" to "G" for USSGL account 299000; Revised Federal Non-Federal Code attribute domain values from "F/G" to "G" for USSGL account 299100; Revised Reporting Type Code attribute domain values from "E/F/U" to "E/U" for USSGL accounts 299000 and 299100	Bulletin No. 2021-07	2021-01	BS	2
	Footnote						
V	None					BS	
	Statement of Net Cost:						
V	Column						
V	None					SNC	
V	Line						
V	None					SNC	
	Footnote						
V	None					SNC	
	Statement of Changes in Net Position:						
V	Line						
V	None					SCNP	
	Footnote						
V	None					SCNP	
	Statement of Custodial Activity:						
V	Line						
V	None					SCA	
	Footnote						
V	None					SCA	

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

Section	Item Changed		Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
	Statement of Budgetary Resources:						
V	Column						
V	None					SBR	
	Line						
V	1071		Added USSGL Accounts 416512, 416612, 416712 and 422512; Added USSGL account 422100 with Financing Account attribute domain value "D/G"; Deleted USSGL account 439501; Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to EC/EG/EM/EP/ER/TR" for USSGL accounts 421200, 426200, 426300, 426400, 426500, 426700, 427100, 427500, 427600, 428300, 428500, 428600, 428700, and 429000: Revised Beginning/Ending attribute domain value from "E" to "B" for USSGL account 422100 with Financing Account attribute domain value "G".	Bulletin No. 2021-07	2021-03	SBR	1, 8
V	1290		Added USSGL account 439402	Bulletin No. 2021-07	2021-03	SBR	8
V	1690		Added USSGL account 439504	Bulletin No. 2021-07	2021-03	SBR	1
V	1890		Added USSGL account 422100 with Financing Account attribute domain value "D/G"; Added USSGL account 439402; Deleted USSGL account 439504; Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to EC/EG/EM/EP/ER/TR" for USSGL accounts 421200, 426200, 426300, 426400, 426500, 426700, 427100, 427500, 427600, 428500, 428600, 428700, and 429000.	Bulletin No. 2021-07	2021-03	SBR	1, 8
V	4190		Added USSGL account 425400; Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to EC/EG/EM/EP/ER/TR" for USSGL accounts 421200, 426200, 426300, 426400, 426500, 426700, 427100, 427500, and 427600. Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL account 425500.	Bulletin No. 2021-07	2021-03	SBR	1
V	4220		Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL accounts 426300 and 426600	Bulletin No. 2021-07	2021-03	SBR	1
	Footnote						
V	None					SBR	
V							
	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	
	Line						
V	1000		Added USSGL account 422100 with Reimbursable Flag attribute domain value "D"	Bulletin No. 2021-07	2021-02	SF 133/Schedule P	1
V	1000		Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL accounts 428300, 428500, 428600, and 428700	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
V	1010		Revised Fund Type attribute domain value from "EG/ES" to "EG/ER/ES" for USSGL account 419000 with BEA Category Code attribute domain value "D"	Bulletin No. 2021-07	2021-01	SF 133/Schedule P	1
V	1010		Added USSGL accounts 416612 and 416712	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	8

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

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
V	<u>1011</u>	Revised Fund Type attribute domain value from "EG/ES" to "EG/ER/ES" for USSGL account 419000 with BEA Category Code attribute domain value "D"	Bulletin No. 2021-07	2021-01	SF 133/Schedule P	1
	<u>1011</u>	Added USSGL accounts 416612 and 416712	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	8
V	<u>1020</u>	Deleted USSGL account 439800 with Begin/End attribute domain value "B"	Bulletin No. 2021-07	2021-02	SF 133/Schedule P	2
V	<u>1020</u>	Added USSGL account 428300 with Reimbursable Flag attribute domain value "R"; Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL accounts 421200, 426200, 426300, 426400, 426500, 426700, 427100, 427500, 427600, 428300, 428500, 428600, 428700 and 429000	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
V	<u>1035</u>	Deleted USSGL account 439501	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	8
V	<u>1043</u>	Revised line title	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
V	<u>1044 (old)</u>	Revised line number from 1044 to 1045	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
V	<u>1044 (new)</u>	Added USSGL account 422512	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
V	<u>1060</u>	Added USSGL account 416512	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	8
V	<u>1070</u>	Revised calculation line to include line 1045	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
V	<u>1080</u>	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL accounts 428300, 428500, 428600 and 428700	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
V	<u>1084</u>	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL accounts 421200, 426200, 426300, 426400, 426500, 426700, 427100, 427500, 427600, 428300, 428500, 428600, 428700 and 429000	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
V	<u>1103</u>	Added USSGL account 439402	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	8
V	<u>1176</u>	Added footnote 2 to USSGL account 416000	Bulletin No. 2021-07	2021-01	SF 133/Schedule P	2
V	<u>1203</u>	Added USSGL account 439402	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	8
V	<u>1276</u>	Added footnote 2 to USSGL account 416000	Bulletin No. 2021-07	2021-01	SF 133/Schedule P	2
V	<u>1700</u>	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL accounts 421200, 426200, 426300, 426400, 426500, 426700, 427100, 427500, 427600, and 429000	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
V	<u>1701</u>	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL accounts 428500, 428600, and 428700	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
V	<u>1702</u>	Added USSGL account 439402	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	8
V	<u>1800</u>	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL accounts 421200, 426200, 426300, 426400, 426500, 426700, 427100, 427500, 427600, and 429000	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
V	<u>1801</u>	Added USSGL account 422100 with Reimbursable Flag attribute domain value "D"	Bulletin No. 2021-07	2021-02	SF 133/Schedule P	1
V	<u>1801</u>	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL accounts 428500, 428600, and 428700	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
V	<u>1802</u>	Added USSGL account 439402	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	8
V	<u>1902</u>	Added USSGL account 439504 with Authority Type Code attribute domain value "S"; Revised Authority Type Code attribute domain value from "C/P/S" to "C/P" and BEA Category Code attribute domain value from "D/M" to "M" for USSGL account 439504 with Reimbursable Flag attribute domain value "D/R"	Bulletin No. 2021-07	2021-01	SF 133/Schedule P	1
V	<u>1910</u>	Revised calculation line to include SF 133 line 1902	Bulletin No. 2021-07	2021-01	SF 133/Schedule P	1
V	<u>1930</u>	Revised calculation line to include Schedule P line 1045	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
V	<u>1952</u>	Deleted USSGL account 428700	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
V	<u>2202</u>	Deleted USSGL account 459000	Bulletin No. 2021-07	2021-01	SF 133/Schedule P	2

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

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
V	2203	Revised Avail Time attribute domain value from "A" to "A/S" and added footnote 2 for USSGL account 459000	Bulletin No. 2021-07	2021-01	SF 133/Schedule P	2
V	2302	Deleted USSGL account 469000	Bulletin No. 2021-07	2021-01	SF 133/Schedule P	2
V	2303	Revised Avail Time attribute domain value from "A" to "A/S" for USSGL account 469000	Bulletin No. 2021-07	2021-01	SF 133/Schedule P	2
V	2501	Deleted USSGL accounts 480100, 480200, 488100, 488200, 490100, 490200, 490800, 498100, and 498200	Bulletin No. 2021-07	2021-01	SF 133/Schedule P	2
V	2502	Deleted USSGL accounts 480100, 480200, 488100, 488200, 490100, 490200, 490800, 498100, and 498200	Bulletin No. 2021-07	2021-01	SF 133/Schedule P	2
	3060	Added USSGL account 422100 with Reimbursable Flag attribute domain value "D"	Bulletin No. 2021-07	2021-02	SF 133/Schedule P	1
V	3060	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL accounts 428300, 428500, 428600, and 428700	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
V	3061	Added USSGL account 422512; Added USSGL account 428300 with Reimbursable Flag attribute domain value "R"; Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL accounts 428300, 428500, 428600, and 428700	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
	3070	Added USSGL account 422100 with Reimbursable Flag attribute domain value "D"	Bulletin No. 2021-07	2021-02	SF 133/Schedule P	1
V	3070	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL accounts 428300, 428500, 428600, and 428700	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
V	3071	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL accounts 428300, 428500, 428600, and 428700	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
V	3072	Added line; Added USSGL account 422512	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
V	3090	Added USSGL account 422512; Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL accounts 428300, 428500, 428600, and 428700	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
V	3200	Revise calculation line to include line 3072	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
V	4030	Deleted USSGL account 425400	Bulletin No. 2021-07	2021-02	SF 133/Schedule P	2
V	4030	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL accounts 421200, 427100, 427500, and 427600	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
V	4033	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL accounts 421200, 426200, 426300, 426400, and 426500	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
V	4034	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL accounts 421200 and 426700	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
V	4050	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL accounts 428300, 428500, 428600, and 428700	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
V	4051	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL accounts 428300, 428500, 428600, and 428700	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4

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

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
V	4052	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL accounts 421200, 426200, 426300, 426400, 426500, 426700, 427100, 427500, and 427600; Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL accounts 426300 and 426600	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	1, 4
V	4055	Revised line title	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
V	4060	Revised calculation line to include Schedule P line 4052	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
V	4120	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL accounts 421200, 427100, 427500, and 427600	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
V	4123	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL accounts 421200, 426200, 426300, 426400, and 426500; Revised Debit/Credit attribute from "D/C" to "D" for USSGL accounts 426300 and 426600	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
V	4124	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL accounts 421200 and 426700	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
	4140	Added USSGL account 422100 with Reimbursable Flag attribute domain value "D"	Bulletin No. 2021-07	2021-02	SF 133/Schedule P	1
V	4140	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL accounts 428300, 428500, 428600, and 428700	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
V	4141	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL accounts 428300, 428500, 428600, and 428700	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
V	4142	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL accounts 421200, 426200, 426300, 426400, 426500, 426700, 427100, 427500, and 427600; Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL accounts 426300 and 426600	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	1, 4
V	4150	Revised calculation line to include Schedule P line 4142	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
V	5090	Added USSGL account 439402	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	8
V	5092	Added USSGL account 439402	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	8
	5311	Added USSGL account 422100 with Reimbursable Flag attribute domain value "D"	Bulletin No. 2021-07	2021-02	SF 133/Schedule P	1
V	5311	Added USSGL accounts 422512 and 439402; Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL accounts 428300, 428500, 428600, and 428700	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
V	5313	Added USSGL accounts 422512 and 439402; Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL accounts 428300, 428500, 428600, and 428700	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
	5314	Added USSGL account 422100 with Reimbursable Flag attribute domain value "D"	Bulletin No. 2021-07	2021-02	SF 133/Schedule P	1
V	5314	Added USSGL account 439402; Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL accounts 428300, 428500, 428600, and 428700	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
	5331	Added USSGL account 422100 with Reimbursable Flag attribute domain value "D"	Bulletin No. 2021-07	2021-02	SF 133/Schedule P	1
V	5331	Added USSGL account 422512; Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL accounts 428300, 428500, 428600, and 428700	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
V	5333	Added USSGL account 422512; Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL accounts 428300, 428500, 428600, and 428700	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4

**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>
	5334	Added USSGL account 422100 with Reimbursable Flag attribute domain value "D"	Bulletin No. 2021-07	2021-02	SF 133/Schedule P	1
V	5334	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL accounts 428300, 428500, 428600, and 428700	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
V	5341	Added USSGL account 422512; Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL accounts 428300, 428500, 428600, and 428700	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
V	5343	Added USSGL account 422512; Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL accounts 428300, 428500, 428600, and 428700	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
V	5344	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL accounts 428300, 428500, 428600, and 428700	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
	<u>Footnote</u>					
V	None				SF 133/Schedule P	
USSGL Crosswalks to Reclassified Statements:						
VI	Reclassified Balance Sheet:					
VI	<u>Column</u>					
VI	None				RBS	
	<u>Line</u>					
VI	7	Added USSGL's 123500 and 113510	Bulletin No. 2021-07	2021-03	RBS	8
VI	22.3	Revised Federal Non-Federal Code attribute domain values from "F/G/N/Z" to "G" for USSGL account 299000; Revised Federal Non-Federal Code attribute domain values from "F/G" to "G" for USSGL account 299100; Revised Reporting Type Code attribute domain values from "E/F/U" to "E/U" for USSGL accounts 299000 and 299100	Bulletin No. 2021-07	2021-01	RBS	2
	<u>Footnote</u>					
VI	None				RBS	
Reclassified Statement of Net Cost:						
VI	<u>Line</u>					
VI	None				RSNC	
	<u>Footnote</u>					
VI	None				RSNC	
Reclassified Statement of Operations and Changes in Net Position						
VI	<u>Line</u>					
VI	Line 8.6	Added USSGL account 579000	Bulletin No. 2021-07	2021-03	RSOCNP	22
VI	<u>Footnote</u>					
VI	None				RSOCNP	
VI						

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

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
	<i>Validations and Edits</i>					
VII	Validations					
VII	Validation Number					
VII	17E	Added fail exception for USSGL account 414120	Bulletin No. 2021-07	2021-01	VAL	8
VII	32E	Added pass exceptions for multiple Department of Energy TAS	Bulletin No. 2021-07	2021-02	VAL	6
VII	37	Added USSGL accounts 416612 and 422512; Deleted USSGL account 439501	Bulletin No. 2021-07	2021-03	VAL	8
VII	41	Added USSGL account 411910	Bulletin No. 2021-07	2021-01	VAL	8
VII	50	Added USSGL accounts 413415 and 439504	Bulletin No. 2021-07	2021-01	VAL	8
VII	70E	Deleted pass exceptions for multiple TAS in Fund Family 020 5445	Bulletin No. 2021-07	2021-01	VAL	1
VII	90E	Added pass exceptions for multiple Fund Families with Disaster Emergency Fund Code domain values "J", "L", and "N"	Bulletin No. 2021-07	2021-01	VAL	1
VII	99E	Added pass exception for TAS 455 X 4110 with USSGL account 438200	Bulletin No. 2021-07	2021-01	VAL	1
VII	111E	Added pass exceptions for multiple USSGL accounts and multiple Fund Families	Bulletin No. 2021-07	2021-02	VAL	6
VII	112	Added USSGL accounts 131900 and 590900	Bulletin No. 2021-07	2021-01	VAL	18
VII	113	Added USSGL accounts 131900 and 590900	Bulletin No. 2021-07	2021-01	VAL	18
VII	114	Added	Bulletin No. 2021-07	2021-01	VAL	8
VII	115	Added	Bulletin No. 2021-07	2021-01	VAL	8
VII	115E	Added	Bulletin No. 2021-07	2021-01	VAL	8
VII	116	Added	Bulletin No. 2021-07	2021-01	VAL	8
VII	116E	Added	Bulletin No. 2021-07	2021-01	VAL	8
VII	117	Added	Bulletin No. 2021-07	2021-01	VAL	8
VII	117E	Added	Bulletin No. 2021-07	2021-01	VAL	8
VII	118	Added	Bulletin No. 2021-07	2021-03	VAL	8
VII	118E	Added	Bulletin No. 2021-07	2021-03	VAL	8
VII	119	Added	Bulletin No. 2021-07	2021-03	VAL	8
VII	119E	Added	Bulletin No. 2021-07	2021-03	VAL	8
	Edits					
VII	Edit Number					
VII	2	Added SF133 lines 1040, 1041, 1042, 1043, 1044, 1063, 1064, 1065, 1122, 1222, 1410, 1431, 1722, and 1902	Bulletin No. 2021-07	2021-02	EDIT	1
VII	3	Added USSGL accounts 422512 and 439402	Bulletin No. 2021-07	2021-03	EDIT	1
VII	4	Added USSGL accounts 411912, 413415, 416512, 416612, 422512, 425512, 436001, 439401, 439402, 439412, and 439504; Deleted USSGL account 439501	Bulletin No. 2021-07	2021-03	EDIT	8
VII	5	Adds USSGL accounts 113510 and 123500	Bulletin No. 2021-07	2021-03	EDIT	8
VII	21	Added closing group 439401; Added USSGL account 413415 to closing group 413900; USSGL accounts 411910, 411912, 417400, and 425512 to closing group 420100; USSGL account 436001 to closing group 436000; USSGL account 439412 to closing group 439400; and USSGL account 439401 to closing group 439401.	Bulletin No. 2021-07	2021-01	EDIT	8
VII	21	Added closing groups 422512 and 439402; Added USSGL account 416712 to closing group 420100; USSGL account 422512 to closing group 422512; and USSGL account 439402 to closing group 439402	Bulletin No. 2021-07	2021-03	EDIT	8
VII	22	Added USSGL accounts 113510 and 123500	Bulletin No. 2021-07	2021-03	EDIT	8
VII	23	Added USSGL accounts 113510 and 123500	Bulletin No. 2021-07	2021-03	EDIT	8
VII	24	Added USSGL accounts 416512, 416612, 416712, 422512, and 439402; Deleted USSGL account 439501	Bulletin No. 2021-07	2021-03	EDIT	8

**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>
VII	37	Added USSGL account 417400; Revised description	Bulletin No. 2021-07	2021-01	EDIT	8
VII	37	Added USSGL account 416712	Bulletin No. 2021-07	2021-03	EDIT	8
VII	42	Added USSGL account 413415	Bulletin No. 2021-07	2021-01	EDIT	8
VII	43	Added lines 3.4, 3.5, 3.6, and 3.7 from the Reclassified Statement of Operations and Changes in Net Position	Bulletin No. 2021-07	2021-01	EDIT	17
VII	45	Added closing groups 113510 and 123500; Added USSGL account 113510 to closing group 113510 and USSGL account 123500 to closing group 123500	Bulletin No. 2021-07	2021-03	EDIT	8
VII	46	Added USSGL account 422512	Bulletin No. 2021-07	2021-03	EDIT	8
VII	47	Added USSGL account 422512	Bulletin No. 2021-07	2021-03	EDIT	8
VII	69	Added USSGL accounts 416512, 416612, 416712, 422512, and 439402; Deleted USSGL account 439501	Bulletin No. 2021-07	2021-03	EDIT	8
VII	70	Added USSGL accounts 416512, 416612, 416712, 422512, and 439402; Deleted USSGL account 439501	Bulletin No. 2021-07	2021-03	EDIT	8
VII	71	Added USSGL accounts 416512, 416612, 416712, 422512, and 439402; Deleted USSGL account 439501	Bulletin No. 2021-07	2021-03	EDIT	8
VII	72	Added USSGL accounts 416512, 416612, 416712, 422512, and 439402; Deleted USSGL account 439501	Bulletin No. 2021-07	2021-03	EDIT	8
VII	73	Added USSGL accounts 416512, 416612, 416712, 422512, and 439402; Deleted USSGL account 439501	Bulletin No. 2021-07	2021-03	EDIT	8
VII	74	Added SF133 lines 1040, 1041, 1042, 1043, and 1044; Revised name and description	Bulletin No. 2021-07	2021-02	EDIT	1
VII	75	Added SF133 line 1122	Bulletin No. 2021-07	2021-02	EDIT	1
VII	79	Added SF133 line 1722	Bulletin No. 2021-07	2021-02	EDIT	1
VII	80	Added SF133 line 1222	Bulletin No. 2021-07	2021-02	EDIT	1
VII	82	Added SF133 lines 1410 and 1431	Bulletin No. 2021-07	2021-02	EDIT	1
VII	96	Added SF133 lines 1122 and 1722	Bulletin No. 2021-07	2021-02	EDIT	1
VII	97	Added SF133 lines 1222, 1410, and 1431	Bulletin No. 2021-07	2021-02	EDIT	1
VII	100	Added USSGL accounts 416512, 416612, 416712, 422512, and 439402; Deleted USSGL account 439501	Bulletin No. 2021-07	2021-03	EDIT	8
VII	101	Added USSGL accounts 416512, 416612, 416712, 422512, and 439402; Deleted USSGL account 439501	Bulletin No. 2021-07	2021-03	EDIT	8
VII	102	Added USSGL accounts 416512, 416612, 416712, 422512, and 439402; Deleted USSGL account 439501	Bulletin No. 2021-07	2021-03	EDIT	8
VII	103	Added USSGL accounts 416512, 416612, 416712, 422512, and 439402; Deleted USSGL account 439501	Bulletin No. 2021-07	2021-03	EDIT	8
VII	104	Added USSGL accounts 416512, 416612, 416712, 422512, and 439402; Deleted USSGL account 439501	Bulletin No. 2021-07	2021-03	EDIT	8
VII	105	Added USSGL accounts 416512, 416612, 416712, 422512, and 439402; Deleted USSGL account 439501	Bulletin No. 2021-07	2021-03	EDIT	8
VII	106	Added USSGL accounts 416512, 416612, 416712, 422512, and 439402; Deleted USSGL account 439501	Bulletin No. 2021-07	2021-03	EDIT	8
VII	107	Added USSGL accounts 416512, 416612, 416712, 422512, and 439402; Deleted USSGL account 439501	Bulletin No. 2021-07	2021-03	EDIT	8
VII	118	Added USSGL accounts 416512, 416612, 416712, 422512, and 439402; Deleted USSGL account 439501	Bulletin No. 2021-07	2021-03	EDIT	8
VII	119	Added USSGL accounts 416512, 416612, 416712, 422512, and 439402; Deleted USSGL account 439501	Bulletin No. 2021-07	2021-03	EDIT	8

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

Section	Item Changed		Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
VII	120		Added USSGL accounts 416512, 416612, 416712, 422512, and 439402; Deleted USSGL account 439501	Bulletin No. 2021-07	2021-03	EDIT	8
VII	121		Added USSGL accounts 416512, 416612, 416712, 422512, and 439402; Deleted USSGL account 439501	Bulletin No. 2021-07	2021-03	EDIT	8
VII	122		Added USSGL accounts 416512, 416612, 416712, 422512, and 439402; Deleted USSGL account 439501	Bulletin No. 2021-07	2021-03	EDIT	8
VII	123		Added USSGL accounts 416512, 416612, 416712, 422512, and 439402; Deleted USSGL account 439501	Bulletin No. 2021-07	2021-03	EDIT	8
VII	125		Added	Bulletin No. 2021-07	2021-03	EDIT	21
VII	126		Added	Bulletin No. 2021-07	2021-03	EDIT	21
VII	127		Added	Bulletin No. 2021-07	2021-03	EDIT	21
VII	128		Added	Bulletin No. 2021-07	2021-03	EDIT	21
VII	129		Added	Bulletin No. 2021-07	2021-03	EDIT	21
VII	130		Added	Bulletin No. 2021-07	2021-03	EDIT	21
VII	131		Added	Bulletin No. 2021-07	2021-03	EDIT	21
VII	132		Added	Bulletin No. 2021-07	2021-03	EDIT	21
VII	133		Added	Bulletin No. 2021-07	2021-03	EDIT	21
Bulletin No. 2020-21							
Part 1 Fiscal 2020							
I	USSGL Chart of Accounts:						
I	None					COA	
II	USSGL Accounts and Definitions:						
II	None					DEF	
III	USSGL Account Transactions:						
III	A144		New	Bulletin No. 2020-21	2020-10	TC	1
III	A147		New	Bulletin No. 2020-21	2020-10	TC	1
III	D622		Revised	Bulletin No. 2020-21	2020-10	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:						
IV	Attribute						
IV	None					ATT TBL	
	USSGL						
IV	310500		Revised Trading Partner Agency Identifier attribute domain values from blank to "####", and Trading Partner Main Account Code attribute domain values from blank to "####"	Bulletin No. 2020-21	2020-10	ATT TBL	2

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

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
IV	310800	Revised Trading Partner Agency Identifier attribute domain values from blank to "###", and Trading Partner Main Account Code attribute domain values from blank to "####"	Bulletin No. 2020-21	2020-10	ATT TBL	2
IV	310900	Revised Trading Partner Agency Identifier attribute domain values from blank to "###", and Trading Partner Main Account Code attribute domain values from blank to "####"	Bulletin No. 2020-21	2020-10	ATT TBL	2
IV	570500	Revised Trading Partner Agency Identifier attribute domain values from blank to "###", and Trading Partner Main Account Code attribute domain values from blank to "####"	Bulletin No. 2020-21	2020-10	ATT TBL	2
IV	570800	Revised Trading Partner Agency Identifier attribute domain values from blank to "###", and Trading Partner Main Account Code attribute domain values from blank to "####"	Bulletin No. 2020-21	2020-10	ATT TBL	2
IV	570900	Revised Trading Partner Agency Identifier attribute domain values from blank to "###", and Trading Partner Main Account Code attribute domain values from blank to "####"	Bulletin No. 2020-21	2020-10	ATT TBL	2
V	USSGL Crosswalks to Standard External Reports:					
V	Balance Sheet:					
V	Column					
V	None				BS	
	Line					
V	None				BS	
V	Optional (2020)Balance Sheet:					
V	Column					
V	New Crosswalk		Bulletin No. 2020-21	2020-10	BS	19
	Line					
V	New Crosswalk		Bulletin No. 2020-21	2020-10	BS	19
V	Statement of Net Cost:					
V	Line					
V		Revised Section Title Line from "Gross Program Costs (Note 22):" to "Gross Program Costs (Note 21):"	Bulletin No. 2020-21	2020-10	SNC	9
V	Footnote					
V	None				SNC	
V	Statement of Changes in Net Position					
V	Line					
V	None				SCNP	
V	Footnote					
V	None				SCNP	

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

<u>Section</u>	<u>Item Changed</u>		<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
V	Statement of Custodial Activity:						
V	Line						
V						SCA	
V	Footnote						
V						SCA	
V	Statement of Budgetary Resources:						
V	Column						
V	Financing Account Code attribute domain value		Added	Bulletin No. 2020-21	2020-10	SBR	9
V	Line						
V			Revised title "Outlays, net." to "Outlays, Net and Disbursements, Net"	Bulletin No. 2020-21	2020-10	SBR	9
V	1051		Revised line title	Bulletin No. 2020-21	2020-10	SBR	9
V	1290		Deleted USSGL account 415901	Bulletin No. 2020-21	2020-10	SBR	2
V	1490		Deleted USSGL account 415901	Bulletin No. 2020-21	2020-10	SBR	2
V	2190		Revised line title	Bulletin No. 2020-21	2020-10	SBR	9
V	4190		Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL accounts 425200, 425300, 426100, 426200, 426500, 427100, 427700, 487200, and 497200; Revised Debit/Credit attribute domain value from "D/C" to "C" for USSGL accounts 488200 and 498200	Bulletin No. 2020-21	2020-10	SBR	1
V	4220		Added	Bulletin No. 2020-21	2020-10	SBR	9
V	Footnote						
V	None					SBR	
V	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	1010		Deleted footnote 6 from USSGL account 419000 with GTAS Fund Type Code attribute domain value "EP" and Reimbursable Flag attribute domain value "D"; Revised GTAS Fund Type attribute domain value from "EG" to "EG/EP" for USSGL account 419000 with Reimbursable Flag attribute domain value "R" and deleted footnote 6;	Bulletin No. 2020-21	2020-10	SF 133/Schedule P	1
V	1011		Deleted footnote 6 from USSGL account 419000 with GTAS Fund Type Code attribute domain value "EP" and Reimbursable Flag attribute domain value "D"; Revised Trans Code attribute domain value from "X/N" to "N" for USSGL account 419000 with GTAS Fund Type attribute domain value "EP" and Reimbursable Flag attribute domain value "R"; Revised GTAS Fund Type attribute domain value from "EG" to "EG/EP" for USSGL account 419000 with Reimbursable Flag attribute domain value "R" and deleted footnote 6.	Bulletin No. 2020-21	2020-10	SF 133/Schedule P	1

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

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
V	1040	Added USSGL account 418000 with GTAS Fund Type attribute domain value "EG/EP" and Reimbursable Flag attribute domain value "R"	Bulletin No. 2020-21	2020-10	SF 133/Schedule P	1
V	1082	Deleted	Bulletin No. 2020-21	2020-10	SF 133/Schedule P	4
V	1083	Deleted	Bulletin No. 2020-21	2020-10	SF 133/Schedule P	4
V	1203	Added USSGL account 438400 with Reduction Type Code attribute domain value "OTR"	Bulletin No. 2020-21	2020-08	SF 133/Schedule P	1
V	1800	Added USSGL accounts 426100, 426200, and 426300 with GTAS Fund Type attribute domain value "EG" and Reimbursable Flag attribute domain value "R"	Bulletin No. 2020-21	2020-10	SF 133/Schedule P	1
V	4123	Added USSGL accounts 426100, 426200, and 426300 with GTAS Fund Type attribute domain value "EG" and Reimbursable Flag attribute domain value "R"	Bulletin No. 2020-21	2020-10	SF 133/Schedule P	1
V	Footnote					
V	None					
VI	<i>USSGL Crosswalks to Reclassified Statements:</i>					
VI	Reclassified Balance Sheet:					
VI	Column					
VI	None				RBS	
VI	Line					
VI	1(old)	Revised title; no line number	Bulletin No. 2020-21	2020-10	RBS	19
VI	2(old)	Revised title; no line number	Bulletin No. 2020-21	2020-10	RBS	19
VI	2.1(old)	Revised line number from 2.1 to 7	Bulletin No. 2020-21	2020-10	RBS	19
VI	7(new)	Revised title	Bulletin No. 2020-21	2020-10	RBS	19
VI	2.2(old)	Revised line number from 2.2 to 8	Bulletin No. 2020-21	2020-10	RBS	19
VI	8(new)	Revised title	Bulletin No. 2020-21	2020-10	RBS	19
VI	2.3(old)	Revised line number from 2.3 to 9	Bulletin No. 2020-21	2020-10	RBS	19
VI	9(new)	Revised title	Bulletin No. 2020-21	2020-10	RBS	19
VI	2.4(old)	Revised line number from 2.4 to 10	Bulletin No. 2020-21	2020-10	RBS	19
VI	10(new)	Revised title	Bulletin No. 2020-21	2020-10	RBS	19
VI	2.5(old)	Revised line number from 2.5 to 11	Bulletin No. 2020-21	2020-10	RBS	19
VI	11(new)	Revised title	Bulletin No. 2020-21	2020-10	RBS	19
VI	2.6(old)	Revised line number from 2.6 to 12	Bulletin No. 2020-21	2020-10	RBS	19
VI	12(new)	Revised title	Bulletin No. 2020-21	2020-10	RBS	19
VI	2.7(old)	Revised line number from 2.7 to 13	Bulletin No. 2020-21	2020-10	RBS	19
VI	13(new)		Bulletin No. 2020-21	2020-10	RBS	19
VI	2.8(old)	Revised line number from 2.8 to 14	Bulletin No. 2020-21	2020-10	RBS	19
VI	14(new)	Revised title	Bulletin No. 2020-21	2020-10	RBS	19
VI	2.9(old)	Revised line number from 2.9 to 15	Bulletin No. 2020-21	2020-10	RBS	19
VI	15(new)	Revised title	Bulletin No. 2020-21	2020-10	RBS	19
VI	3(old)	Revised title; no line number	Bulletin No. 2020-21	2020-10	RBS	19
VI	3(new)	Added	Bulletin No. 2020-21	2020-10	RBS	19
VI	3.1(old)	Revised line number from 3.1 to 1	Bulletin No. 2020-21	2020-10	RBS	19
VI	1(new)	Revised title	Bulletin No. 2020-21	2020-10	RBS	19
VI	3.2(old)	Revised line number from 3.2 to 2.1	Bulletin No. 2020-21	2020-10	RBS	19
VI	2.1(new)	Revised title	Bulletin No. 2020-21	2020-10	RBS	19
VI	3.3(old)	Revised line number from 3.3 to 3.4	Bulletin No. 2020-21	2020-10	RBS	19

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

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
VI	3.4(new)	Revised title	Bulletin No. 2020-21	2020-10	RBS	19
VI	3.4(old)	Revised line number from 3.4 to 3.2	Bulletin No. 2020-21	2020-10	RBS	19
VI	3.2(new)		Bulletin No. 2020-21	2020-10	RBS	19
VI	3.5(old)	Revised line number from 3.5 to 2.2	Bulletin No. 2020-21	2020-10	RBS	19
VI	2.2(new)	Revised title	Bulletin No. 2020-21	2020-10	RBS	19
VI	4(new)	Added	Bulletin No. 2020-21	2020-10	RBS	19
VI	3.6(old)	Revised line number from 3.6 to 4.1	Bulletin No. 2020-21	2020-10	RBS	19
VI	4.1(new)		Bulletin No. 2020-21	2020-10	RBS	19
VI	3.7(old)	Revised line number from 3.7 to 4.2	Bulletin No. 2020-21	2020-10	RBS	19
VI	4.2(new)		Bulletin No. 2020-21	2020-10	RBS	19
VI	3.8(old)	Revised line number from 3.8 to 3.5	Bulletin No. 2020-21	2020-10	RBS	19
VI	3.5(new)		Bulletin No. 2020-21	2020-10	RBS	19
VI	3.9(old)	Revised line number 3.9 to 3.3	Bulletin No. 2020-21	2020-10	RBS	19
VI	3.3(new)		Bulletin No. 2020-21	2020-10	RBS	19
VI	3.10(old)	Revised line number from 3.10 to 5.1	Bulletin No. 2020-21	2020-10	RBS	19
VI	5.1(new)		Bulletin No. 2020-21	2020-10	RBS	19
VI	3.11(old)	Revised line number from 3.11 to 5.3	Bulletin No. 2020-21	2020-10	RBS	19
VI	5.3(new)		Bulletin No. 2020-21	2020-10	RBS	19
VI	3.12(old)	Revised line number from 3.12 to 3.1	Bulletin No. 2020-21	2020-10	RBS	19
VI	3.1(new)		Bulletin No. 2020-21	2020-10	RBS	19
VI	3.13(old)	Revised line number from 3.13 to 5.2	Bulletin No. 2020-21	2020-10	RBS	19
VI	5.2(new)		Bulletin No. 2020-21	2020-10	RBS	19
VI	3.14(old)	Revised line number from 3.14 to 6	Bulletin No. 2020-21	2020-10	RBS	19
VI	6(new)	Revised title	Bulletin No. 2020-21	2020-10	RBS	19
VI	4(old)	Revised line number from 4 to 16	Bulletin No. 2020-21	2020-10	RBS	19
VI	16(new)		Bulletin No. 2020-21	2020-10	RBS	19
VI	17(new)	Added line	Bulletin No. 2020-21	2020-10	RBS	19
VI	5(old)	Revised title; no line number	Bulletin No. 2020-21	2020-10	RBS	19
VI	5(new)	Added	Bulletin No. 2020-21	2020-10	RBS	19
VI	6(old)	Revised title; no line number	Bulletin No. 2020-21	2020-10	RBS	19
VI	6.1(old)	Revised line number from 6.1 to 24	Bulletin No. 2020-21	2020-10	RBS	19
VI	24(new)		Bulletin No. 2020-21	2020-10	RBS	19
VI	6.2(old)	Revised line number from 6.2 to 25	Bulletin No. 2020-21	2020-10	RBS	19
VI	25(new)	Added USSGL account 259000; Revised line title	Bulletin No. 2020-21	2020-10	RBS	19
VI	6.3(old)	Revised line number from 6.3 to 26	Bulletin No. 2020-21	2020-10	RBS	19
VI	26(new)	Added USSGL account 222000; Revised line title	Bulletin No. 2020-21	2020-10	RBS	19
VI	6.4(old)	Revised line number from 6.4 to 27	Bulletin No. 2020-21	2020-10	RBS	19
VI	27(new)	Revised line title	Bulletin No. 2020-21	2020-10	RBS	19
VI	6.5(old)	Revised line number from 6.5 to 28	Bulletin No. 2020-21	2020-10	RBS	19
VI	28(new)		Bulletin No. 2020-21	2020-10	RBS	19
VI	6.6(old)	Revised line number 6.6 to 29	Bulletin No. 2020-21	2020-10	RBS	19
VI	29(new)	Revised line title	Bulletin No. 2020-21	2020-10	RBS	19
VI	6.7(old)	Revised line number 6.7 to 30	Bulletin No. 2020-21	2020-10	RBS	19
VI	30(new)		Bulletin No. 2020-21	2020-10	RBS	19
VI	6.8(old)	Revised line number 6.8 to 31	Bulletin No. 2020-21	2020-10	RBS	19
VI	31(new)		Bulletin No. 2020-21	2020-10	RBS	19
VI	6.9(old)	Revised line number 6.9 to 32	Bulletin No. 2020-21	2020-10	RBS	19

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

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
VI	32(new)	Deleted USSGL accounts 222000 and 259000; Revised line title	Bulletin No. 2020-21	2020-10	RBS	19
VI	6.10(old)	Revised line number 6.10 to 33	Bulletin No. 2020-21	2020-10	RBS	19
VI	33(new)	Revised line title	Bulletin No. 2020-21	2020-10	RBS	19
VI	7(old)	Revised title; no line number	Bulletin No. 2020-21	2020-10	RBS	19
VI	7.1(old)	Revised line number 7.1 to 19.3	Bulletin No. 2020-21	2020-10	RBS	19
VI	19.3(new)		Bulletin No. 2020-21	2020-10	RBS	19
VI	7.2(old)	Revised line number 7.2 to 19.1	Bulletin No. 2020-21	2020-10	RBS	19
VI	19.1(new)		Bulletin No. 2020-21	2020-10	RBS	19
VI	7.3(old)	Revised line number 7.3 to 20.1	Bulletin No. 2020-21	2020-10	RBS	19
VI	20.1(new)		Bulletin No. 2020-21	2020-10	RBS	19
VI	7.4(old)	Revised line number 7.4 to 20.2	Bulletin No. 2020-21	2020-10	RBS	19
VI	20.2(new)		Bulletin No. 2020-21	2020-10	RBS	19
VI	7.5(old)	Revised line number 7.5 to 21.1	Bulletin No. 2020-21	2020-10	RBS	19
VI	21.1(new)		Bulletin No. 2020-21	2020-10	RBS	19
VI	7.6(old)	Revised line number 7.6 to 21.2	Bulletin No. 2020-21	2020-10	RBS	19
VI	21.2(new)		Bulletin No. 2020-21	2020-10	RBS	19
VI	7.7(old)	Revised line number 7.7 to 19.4	Bulletin No. 2020-21	2020-10	RBS	19
VI	19.4(new)		Bulletin No. 2020-21	2020-10	RBS	19
VI	7.8(old)	Revised line number 7.8 to 19.2	Bulletin No. 2020-21	2020-10	RBS	19
VI	19.2(new)	Revised title	Bulletin No. 2020-21	2020-10	RBS	19
VI	7.9(old)	Revised line number 7.9 to 22.1	Bulletin No. 2020-21	2020-10	RBS	19
VI	22.1(new)	Revised title	Bulletin No. 2020-21	2020-10	RBS	19
VI	7.10(old)	Revised line number 7.10 to 22.4	Bulletin No. 2020-21	2020-10	RBS	19
VI	22.4(new)	Revised title	Bulletin No. 2020-21	2020-10	RBS	19
VI	7.11(old)	Revised line number 7.11 to 22.5	Bulletin No. 2020-21	2020-10	RBS	19
VI	22.5(new)		Bulletin No. 2020-21	2020-10	RBS	19
VI	7.12(old)	Revised line number 7.12 to 22.2	Bulletin No. 2020-21	2020-10	RBS	19
VI	22.2(new)	Revised title	Bulletin No. 2020-21	2020-10	RBS	19
VI	7.13(old)	Revised line number 7.13 to 18	Bulletin No. 2020-21	2020-10	RBS	19
VI	18(new)		Bulletin No. 2020-21	2020-10	RBS	19
VI	7.14(old)	Revised line number 7.14 to 22.3	Bulletin No. 2020-21	2020-10	RBS	19
VI	22.3(new)		Bulletin No. 2020-21	2020-10	RBS	19
VI	7.15(old)	Revised line number 7.15 to 23	Bulletin No. 2020-21	2020-10	RBS	19
VI	23(new)	Revised line title	Bulletin No. 2020-21	2020-10	RBS	19
VI	8(old)	Revised line number 8 to 34	Bulletin No. 2020-21	2020-10	RBS	19
VI	34(new)		Bulletin No. 2020-21	2020-10	RBS	19
VI	35(new)	Added	Bulletin No. 2020-21	2020-10	RBS	19

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

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
VI	9.1(old)	Revised line number 9.1 to 36.1 and 36.2	Bulletin No. 2020-21	2020-10	RBS	19
VI	36.1(new)	Deleted USSGL account 331000, 500000 series of USSGL accounts, 600000 series of USSGL accounts, 700000 series of USSGL accounts, 800000 series of USSGL accounts; Revised line title	Bulletin No. 2020-21	2020-10	RBS	19
VI	36.2(new)	Deleted USSGL accounts 309000,310000,310100,310200,310300,310500,310600,310700,310800,310900; Revised line title	Bulletin No. 2020-21	2020-10	RBS	19
VI	9.2(old)	Revised line number 9.2 to lines 37.1 and 37.2	Bulletin No. 2020-21	2020-10	RBS	19
VI	37.1(new)	Deleted USSGL account 331000, 500000 series of USSGL accounts, 600000 series of USSGL accounts, 700000 series of USSGL accounts, 800000 series of USSGL accounts; Revised line title	Bulletin No. 2020-21	2020-10	RBS	19
VI	37.2(new)	Deleted USSGL accounts 309000,309010,310000,310100,310200,310300,310500,310600,310700,310800,310900,320000,320100,320110,320600,320700,320800; Revised line title	Bulletin No. 2020-21	2020-10	RBS	19
VI	10(old)	Revised line number 10 to 38	Bulletin No. 2020-21	2020-10	RBS	19
VI	38(new)		Bulletin No. 2020-21	2020-10	RBS	19
VI	11(old)	Revised line number 11 to 39	Bulletin No. 2020-21	2020-10	RBS	19
VI	39(new)		Bulletin No. 2020-21	2020-10	RBS	19
VI	19(new)	Added	Bulletin No. 2020-21	2020-10	RBS	19
VI	20(new)	Added	Bulletin No. 2020-21	2020-10	RBS	19
VI	21(new)	Added	Bulletin No. 2020-21	2020-10	RBS	19
VI	22(new)	Added	Bulletin No. 2020-21	2020-10	RBS	19
VI	Footnote					
VI	None				RBS	
VI	Reclassified Statement of Net Cost:					
VI	Line					
VI	None				RSNC	
VI	Footnote					
VI	None				RSNC	
VI	Reclassified Statement of Operations and Changes in Net Position					
VI	Line					
VI	None				RSOCNP	
VI	Footnote					
VI	None				RSOCNP	
VII	Validations and Edits					
VII	Validations					
	Validation Number					
VII	64E	Deleted exceptions	Bulletin No. 2020-21	2020-10	VAL	1
VII	67E	Added pass exception for TAS 016 X 8042 with USSGL account 412600	Bulletin No. 2020-21	2020-09	VAL	6
VII	70E	Added pass exception for TAS 020 2020 2021 5445	Bulletin No. 2020-21	2020-10	VAL	6

**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>
VII	90E		Added pass exceptions for multiple Fund Families for Disaster Emergency Fund Code domain values "N" and "O"	Bulletin No. 2020-21	2020-08	VAL	6
VII	90E		Added pass exceptions for multiple Fund Families for Disaster Emergency Fund Code domain values "N" and "O"	Bulletin No. 2020-21	2020-09	VAL	6
VII	99E		Added pass exceptions for TAS 075 20182018 1365 with USSGL Account 427700	Bulletin No. 2020-21	2020-08	VAL	6
VII	99E		Added pass exceptions for multiple HUD TAS	Bulletin No. 2020-21	2020-09	VAL	6
VII	108		Added new validation restricting Reimbursable Flag to "D" for any Disaster Emergency Fund Code domain values other than "Q"	Bulletin No. 2020-21	2020-08	VAL	1
VII	109		Added new validation restricting the use of USSGL 438400 with Budget Enforcement Act Category Indicator "M" and Reduction Type "OTR" to specific TAS	Bulletin No. 2020-21	2020-09	VAL	1
VII	109E		Added pass exceptions for TAS 070 X 0550 and 070 X 5385	Bulletin No. 2020-21	2020-09	VAL	1
VII	112		Added new validation to restrict the USSGL accounts reported by TAS with Main Account 3611	Bulletin No. 2020-21	2020-10	VAL	18
VII	113		Added new validation to restrict the USSGL accounts reported by TAS with Main Account 3612	Bulletin No. 2020-21	2020-10	VAL	18
VII	Edits						
	<u>Edit Number</u>						
VII	39		Added USSGL account 439300, Begin/End indicator "E", Authority Type Code "P", and Fund Type "EG"	Bulletin No. 2020-21	2020-08	EDIT	1
Bulletin No. 2020-21							
Part 2 Fiscal 2021							
I	<i>USSGL Chart of Accounts:</i>						
I	411910		Added	Bulletin No. 2020-21	2021-01	COA	8
I	411912		Added	Bulletin No. 2020-21	2021-01	COA	8
I	412050		Added	Bulletin No. 2020-21	2021-01	COA	8
I	413415		Added	Bulletin No. 2020-21	2021-01	COA	8
I	417400		Added	Bulletin No. 2020-21	2021-01	COA	8
I	421512		Added	Bulletin No. 2020-21	2021-01	COA	8
I	425512		Added	Bulletin No. 2020-21	2021-01	COA	8
I	436001		Added	Bulletin No. 2020-21	2021-01	COA	8
I	439401		Added	Bulletin No. 2020-21	2021-01	COA	8
I	439412		Added	Bulletin No. 2020-21	2021-01	COA	8
I	439432		Added	Bulletin No. 2020-21	2021-01	COA	8

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

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
I	439504	Added	Bulletin No. 2020-21	2021-01	COA	8
	<i>USSGL Accounts and Definitions:</i>					
II	411910	Added	Bulletin No. 2020-21	2021-01	DEF	8
II	411912	Added	Bulletin No. 2020-21	2021-01	DEF	8
II	412050	Added	Bulletin No. 2020-21	2021-01	DEF	8
II	413415	Added	Bulletin No. 2020-21	2021-01	DEF	8
II	417400	Added	Bulletin No. 2020-21	2021-01	DEF	8
II	421512	Added	Bulletin No. 2020-21	2021-01	DEF	8
II	425512	Added	Bulletin No. 2020-21	2021-01	DEF	8
II	436001	Added	Bulletin No. 2020-21	2021-01	DEF	8
II	439401	Added	Bulletin No. 2020-21	2021-01	DEF	8
II	439412	Added	Bulletin No. 2020-21	2021-01	DEF	8
II	439432	Added	Bulletin No. 2020-21	2021-01	DEF	8
II	439504	Added	Bulletin No. 2020-21	2021-01	DEF	8
	<i>USSGL Account Transactions:</i>					
III	A105	Added	Bulletin No. 2020-21	2021-01	TC	8
III	A144	Added	Bulletin No. 2020-21	2021-01	TC	1
III	A146	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	A147	Added	Bulletin No. 2020-21	2021-01	TC	1
III	A492	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	A514	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	B102	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	B105	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	B106	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	B107	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	B109	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	B110	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	B112	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	B118	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	B120	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	B122	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	B130	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	B134	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	B202	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	B234	Revised	Bulletin No. 2020-21	2021-01	TC	8

**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>
III	B235	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	B402	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	B404	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	B406	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	B412	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	B416	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	B418	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	B428	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	B430	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	B436	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	B438	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	B452	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	B604	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	C132	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	C134	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	C136	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	C137	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	C138	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	C139	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	C408	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	C412	Revised	Bulletin No. 2020-21	2021-01	TC	1
III	C413	Added	Bulletin No. 2020-21	2021-01	TC	1
III	D102	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	D106	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	D107	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	D108	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	D110	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	D114	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	D126	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	D134	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	D618	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	D622	Revised	Bulletin No. 2020-21	2021-01	TC	1
III	D626	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	E102	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	E104	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	E106	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	E108	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	E109	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	E204	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	E412	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	F108	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	F127	Added	Bulletin No. 2020-21	2021-01	TC	1
III	F128	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	F148	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	F302	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	F336	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	F342	Revised	Bulletin No. 2020-21	2021-01	TC	8

**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>
	<i>USSGL Account Attributes:</i>					
IV	USSGL Proprietary and Budgetary Account Attribute Definition Report:					
IV		Added Authority Type Code attribute domain value "X - Transfer of Borrowing Authority Converted to Cash"	Bulletin No. 2020-21	2021-01	ADR	1
	USSGL Proprietary and Budgetary Account Attribute Table:					
IV	Attribute					
IV		Added Authority Type Code attribute domain value "X - Transfer of Borrowing Authority Converted to Cash"	Bulletin No. 2020-21	2021-01	ATT TBL	1
IV						
IV	USSGL					
IV	310500	Revised Trading Partner Agency Identifier attribute domain values from blank to "####", and Trading Partner Main Account Code attribute domain values from blank to "####"	Bulletin No. 2020-21	2021-01	ATT TBL	2
IV	310800	Revised Trading Partner Agency Identifier attribute domain values from blank to "####", and Trading Partner Main Account Code attribute domain values from blank to "####"	Bulletin No. 2020-21	2021-01	ATT TBL	2
IV	310900	Revised Trading Partner Agency Identifier attribute domain values from blank to "####", and Trading Partner Main Account Code attribute domain values from blank to "####"	Bulletin No. 2020-21	2021-01	ATT TBL	2
IV	416000	Revised Authority Type Code attribute domain value from "C/D/P/S" to "C/D/P/S/X"	Bulletin No. 2020-21	2021-01	ATT TBL	1
IV	419000	Revised Financing Account Code attribute domain value from "G/N" to "D/G/N"	Bulletin No. 2020-21	2021-01	ATT TBL	1
IV	425200	Revised Federal Nonfederal Code attribute domain value from "E/F/N" to "E/F" and Financing Account Code attribute domain value from "D/G/N" to "N"	Bulletin No. 2020-21	2021-01	ATT TBL	2
IV	570500	Revised Trading Partner Agency Identifier attribute domain values from blank to "####", and Trading Partner Main Account Code attribute domain values from blank to "####"	Bulletin No. 2020-21	2021-01	ATT TBL	2
IV	570800	Revised Trading Partner Agency Identifier attribute domain values from blank to "####", and Trading Partner Main Account Code attribute domain values from blank to "####"	Bulletin No. 2020-21	2021-01	ATT TBL	2
IV	570900	Revised Trading Partner Agency Identifier attribute domain values from blank to "####", and Trading Partner Main Account Code attribute domain values from blank to "####"	Bulletin No. 2020-21	2021-01	ATT TBL	2
	<i>USSGL Crosswalks to Standard External Reports:</i>					
V	Balance Sheet:					
V	Column					
V	None				BS	
V						
	Line					
V	2(old)	Revised line number from 2 to 2.1 and 2.2	Bulletin No. 2020-21	2021-01	BS	19
V	2.1(new)		Bulletin No. 2020-21	2021-01	BS	19
V	2.2(new)		Bulletin No. 2020-21	2021-01	BS	19
	3(old)	Revised line number from 3 to 3.1,3.2,3.3,3.4 and 3.5	Bulletin No. 2020-21	2021-01	BS	19

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

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
V	3.1(new)		Bulletin No. 2020-21	2021-01	BS	19
V	3.2(new)		Bulletin No. 2020-21	2021-01	BS	19
V	3.3(new)		Bulletin No. 2020-21	2021-01	BS	19
V	3.4(new)	Added USSGL account 199000;Deleted USSGL account 134000	Bulletin No. 2020-21	2021-01	BS	19
V	3.5(new)		Bulletin No. 2020-21	2021-01	BS	19
V	4(old)	Revised line number from 4 to 4.1 and 4.2	Bulletin No. 2020-21	2021-01	BS	19
V	4.1(new)	Added USSGL account 134000	Bulletin No. 2020-21	2021-01	BS	19
V	4.2(new)		Bulletin No. 2020-21	2021-01	BS	19
V	5(old)	Revised line number from 5 to 5.1,5.2 and 5.3	Bulletin No. 2020-21	2021-01	BS	19
V	5.1(new)		Bulletin No. 2020-21	2021-01	BS	19
V	5.2(new)	Added USSGL account 199010	Bulletin No. 2020-21	2021-01	BS	19
V	5.3(new)		Bulletin No. 2020-21	2021-01	BS	19
V	9(old)	Revised line numbers from 9 and 10 to 8	Bulletin No. 2020-21	2021-01	BS	19
V	10(old)	Revised line numbers from 9 and 10 to 8	Bulletin No. 2020-21	2021-01	BS	19
V	8(new)		Bulletin No. 2020-21	2021-01	BS	19
	8(old)	Revised line numbers from 8 and 11 to 9	Bulletin No. 2020-21	2021-01	BS	19
V	11(old)	Revised line numbers from 8 and 11 to 9	Bulletin No. 2020-21	2021-01	BS	19
V	9(new)		Bulletin No. 2020-21	2021-01	BS	19
V	12(old)	Revised line number from 12 to 10	Bulletin No. 2020-21	2021-01	BS	19
V	10(new)		Bulletin No. 2020-21	2021-01	BS	19
V	13(old)	Revised line number from 13 to 11	Bulletin No. 2020-21	2021-01	BS	19
V	11(new)		Bulletin No. 2020-21	2021-01	BS	19
V	8(old)	Revised line number from 8 to 12 and 13	Bulletin No. 2020-21	2021-01	BS	19
V	12(new)		Bulletin No. 2020-21	2021-01	BS	19
V	13(new)		Bulletin No. 2020-21	2021-01	BS	19
V	15	Added	Bulletin No. 2020-21	2021-01	BS	19
V	15(old)	Revised line number from 15 to 16	Bulletin No. 2020-21	2021-01	BS	19
V	16(new)		Bulletin No. 2020-21	2021-01	BS	19
V	16(old)	Revised line number from 16 to 17	Bulletin No. 2020-21	2021-01	BS	19
V	17(new)		Bulletin No. 2020-21	2021-01	BS	19
V	18	Added	Bulletin No. 2020-21	2021-01	BS	19
V	17(old)	Revised line number from 17 and 19 to 19.1,19.2,19.3 and 19.4	Bulletin No. 2020-21	2021-01	BS	19
V	19(old)	Revised line number from 17 and 19 to 19.1,19.2,19.3 and 19.4	Bulletin No. 2020-21	2021-01	BS	19
V	19.1(new)		Bulletin No. 2020-21	2021-01	BS	19
V	19.2(new)		Bulletin No. 2020-21	2021-01	BS	19
V	19.3(new)		Bulletin No. 2020-21	2021-01	BS	19
V	19.4(new)		Bulletin No. 2020-21	2021-01	BS	19
V	18(old)	Revised line number from 18 to 20.1 and 20.2	Bulletin No. 2020-21	2021-01	BS	19
V	20.1(new)		Bulletin No. 2020-21	2021-01	BS	19
V	20.2(new)		Bulletin No. 2020-21	2021-01	BS	19
V	18(old)	Revised line number from 18 to 21.1 and 21.2	Bulletin No. 2020-21	2021-01	BS	19
V	21.1(new)	Added USSGL account 214000	Bulletin No. 2020-21	2021-01	BS	19
V	21.2(new)		Bulletin No. 2020-21	2021-01	BS	19
V	19(old)	Revised line number from 19 to 22.1,22.2,22.3,22.4 and 22.5	Bulletin No. 2020-21	2021-01	BS	19
V	22.1(new)		Bulletin No. 2020-21	2021-01	BS	19

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

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
V	22.2(new)		Bulletin No. 2020-21	2021-01	BS	19
V	22.3(new)	Added USSGL account 259000	Bulletin No. 2020-21	2021-01	BS	19
V	22.4(new)		Bulletin No. 2020-21	2021-01	BS	19
V	22.5(new)		Bulletin No. 2020-21	2021-01	BS	19
V	21(old)	Revised line number from 21 to 24	Bulletin No. 2020-21	2021-01	BS	19
V	24(new)		Bulletin No. 2020-21	2021-01	BS	19
V	23(old)	Revised line number from 23 to 25	Bulletin No. 2020-21	2021-01	BS	19
V	25(new)		Bulletin No. 2020-21	2021-01	BS	19
V	24(old)	Revised line number from 24 to 26	Bulletin No. 2020-21	2021-01	BS	19
V	26(new)	Added USSGL accounts 221300,222000, and 229000	Bulletin No. 2020-21	2021-01	BS	19
V	25(old)	Revised line number from 25 to 27	Bulletin No. 2020-21	2021-01	BS	19
V	27(new)		Bulletin No. 2020-21	2021-01	BS	19
V	26(old)	Revised line number from 26 to 28	Bulletin No. 2020-21	2021-01	BS	19
V	28(new)		Bulletin No. 2020-21	2021-01	BS	19
V	22(old)	Revised line number from 22 to 29	Bulletin No. 2020-21	2021-01	BS	19
V	29(new)		Bulletin No. 2020-21	2021-01	BS	19
V	27(old)	Revised line number from 27 to 30,31 and 32	Bulletin No. 2020-21	2021-01	BS	19
V	30(new)		Bulletin No. 2020-21	2021-01	BS	19
V	31(new)		Bulletin No. 2020-21	2021-01	BS	19
V	32(new)	Added USSGL account 201000	Bulletin No. 2020-21	2021-01	BS	19
V	33	Added	Bulletin No. 2020-21	2021-01	BS	19
V	28(old)	Revised line number from 28 to 34	Bulletin No. 2020-21	2021-01	BS	19
V	34(new)		Bulletin No. 2020-21	2021-01	BS	19
V	29(old)	Revised line number from 29 to 35	Bulletin No. 2020-21	2021-01	BS	19
V	35(new)		Bulletin No. 2020-21	2021-01	BS	19
V	30(old)	Revised line number from 30 to 36.1	Bulletin No. 2020-21	2021-01	BS	19
V	36.1(new)		Bulletin No. 2020-21	2021-01	BS	19
V	32(old)	Revised line number from 32 to 36.2	Bulletin No. 2020-21	2021-01	BS	19
V	36.2(new)		Bulletin No. 2020-21	2021-01	BS	19
V	31(old)	Revised line number from 31 to 37.1	Bulletin No. 2020-21	2021-01	BS	19
V	37.1(new)	Added USSGL accounts 309010,320000,320100,320110,320600,320700,320710, and 320800	Bulletin No. 2020-21	2021-01	BS	19
V	33(old)	Revised line number from 33 to 37.2	Bulletin No. 2020-21	2021-01	BS	19
V	37.2(new)	Added USSGL accounts 570005,570006,571000,571200,579010,591910, and 771000	Bulletin No. 2020-21	2021-01	BS	19
V	36(old)	Revised line number from 36 to 38	Bulletin No. 2020-21	2021-01	BS	19
V	38(new)		Bulletin No. 2020-21	2021-01	BS	19
V	37(old)	Revised line number from 37 to 39	Bulletin No. 2020-21	2021-01	BS	19
V	39(new)		Bulletin No. 2020-21	2021-01	BS	19
	Footnote					
V	None				BS	
	Statement of Net Cost:					
V	Column					
V	None				SNC	
V						

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

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
V	Line					
V		Revised Section Title Line from "Gross Program Costs (Note 22): to "Gross Program Costs (Note 21):	Bulletin No. 2020-21	2021-01	SNC	9
V	Footnote					
V	None				SNC	
V						
	Statement of Changes in Net Position:					
V	Line					
V	None				SCNP	
V						
	Footnote					
V	None				SCNP	
V						
	Statement of Custodial Activity:					
V	Line					
V	None				SCA	
V						
	Footnote					
V	None				SCA	
V						
	Statement of Budgetary Resources:					
V	Column					
V	Financing Account Code attribute domain value	Added	Bulletin No 2020-21	2021-01	SBR	4
V						
	Line					
V		Revised title "Outlays, net." to "Outlays, Net and Disbursements, Net"	Bulletin No 2020-21	2021-01	SBR	9
V	1051 (old)	Revised line number from 1051 to 1071	Bulletin No 2020-21	2021-01	SBR	4
V	1071 (new)	Revised line title	Bulletin No 2020-21	2021-01	SBR	4
V	1071 (new)	Added USSGL accounts 411910, 411912, 412050, 412500, 413415, 421512, 425512, 436001, and 439432	Bulletin No 2020-21	2021-01	SBR	8
V	1071	Revised Federal Nonfederal Code attribute domain value from "E/F/N" to "E/F" for USSGL account 425200	Bulletin No 2020-21	2021-01	SBR	2
V	1290	Added USSGL accounts 411910, 417400, and 439401; Revised Authority Type attribute domain value from "P" to "P/X" for USSGL account 416000; Deleted USSGL account 415901	Bulletin No 2020-21	2021-01	SBR	8
V	1490	Added USSGL account 417400; Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL account 414100; Deleted USSGL account 415901	Bulletin No 2020-21	2021-01	SBR	8
V	1890	Added USSGL accounts 439300, 439401, and 439504; Revised Federal Nonfederal Code attribute domain value from "E/F/N" to "E/F" for USSGL account 425200	Bulletin No 2020-21	2021-01	SBR	2
V	1910	Revised calculation detail	Bulletin No 2020-21	2021-01	SBR	9
V	2190	Revised line title	Bulletin No 2020-21	2020-01	SBR	8

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

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
V	4190	Added USSGL account 425512; Revised Federal Nonfederal Code attribute domain value from "E/F/N" to "E/F" for USSGL account 425200; Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL accounts 426100, 426200, 426300, 426500, 426600, 427100, 427700, 487200, and 497200; Revised Debit/Credit attribute domain value from "D/C" to "C" for USSGL accounts 488200, 490200, and 498200	Bulletin No 2020-21	2021-01	SBR	2
V	4220	Added	Bulletin No 2020-21	2021-01	SBR	9
	Footnote					
V	None				SBR	
V						
SF 133 and Schedule P: Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule						
V	Column					
V					SF 133/Schedule P	
V						
	Line					
V	1010	Added USSGL account 419000 with GTAS Fund Type attribute domain value "EG/EP" and BEA Cat Code attribute domain value "M"; Added USSGL account 419000 with GTAS Fund Type attribute domain value "EP" and Financing Account Code attribute domain value "D/G"	Bulletin 2020-21	2021-01	SF 133/Schedule P	1
V	1011	Added USSGL account 419000 with GTAS Fund Type attribute domain value "EG/EP" and BEA Cat Code attribute domain value "M"; Added USSGL account 419000 with GTAS Fund Type attribute domain value "EP" and Financing Account Code attribute domain value "D/G"; Revised Trans Code attribute domain value from "X/N" to "N" for USSGL account 419000 with Financing Account Code attribute domain value "G"	Bulletin 2020-21	2021-01	SF 133/Schedule P	1
V	1020	Added USSGL account 411910	Bulletin 2020-21	2021-01	SF 133/Schedule P	8
V	1025	Added USSGL account 413415	Bulletin 2020-21	2021-01	SF 133/Schedule P	8
V	1037	Revised title	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1039	Added	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1040 (old)	Revised line number from 1040 to 1060	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1060 (new)	Added USSGL account 418000 with GTAS Fund Type Code attribute domain value "EG/EP" and Reimbursable Flag attribute domain value "R"	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1040 (new)	Added with line title "Adjustment to prior year indefinite appropriations in subsequent fiscal year"	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1041 (old)	Revised line number from 1041 to 1061	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1061 (new)		Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1041 (new)	Added with line title "Other balances previously not available"	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1042 (old)	Revised line number from 1042 to 1062	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1062 (new)		Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1042 (new)	Added with line title "Adjustment for change in allocation (general fund portion) (-)"	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1043	Added	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1044	Added	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1050 (old)	Revised line number from 1050 to 1070	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1070 (new)	Revised calculation detail	Bulletin 2020-21	2021-01	SF 133/Schedule P	4

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

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
V	1060 (old)	Revised line number from 1060 to 1080	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1080 (new)		Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1063	Added	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1064	Added	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1065	Added	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1070 (old)	Revised line number from 1070 to 1081	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1081 (new)		Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1071 (old)	Revised line number from 1071 to 1082	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1082 (new)		Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1072 (old)	Revised line number from 1072 to 1083	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1083 (new)		Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1080 (old)	Revised line number from 1080 to 1084	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1084 (new)	Added USSGL account 411910	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1081 (old)	Revised line number from 1081 to 1084	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1084 (new)		Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1089 (old)	Revised line number from 1089 to 1087	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1087 (new)		Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1090 (old)	Revised line number from 1090 to 1088	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1088 (new)		Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1093 (old)	Revised line number from 1093 to 1089	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1089 (new)		Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1097 (old)	Revised line number from 1097 to 1090	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1090 (new)		Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1098 (old)	Revised line number from 1098 to 1091	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1091 (new)		Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1092	Added	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1099	Revised calculation detail	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1122	Added	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1131	Deleted USSGL account 439300 with Authority Type Code attribute domain value "S"	Bulletin 2020-21	2021-01	SF 133/Schedule P	1
V	1135	Added USSGL account 439401	Bulletin 2020-21	2021-01	SF 133/Schedule P	8
V	1151	Revised Authority Type Code attribute domain value from "P" to "P/X" for USSGL account 416000	Bulletin 2020-21	2021-01	SF 133/Schedule P	1
V	1222	Added	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1235	Added USSGL account 439401	Bulletin 2020-21	2021-01	SF 133/Schedule P	8
V	1251	Revised Authority Type Code attribute domain value from "P" to "P/X" for USSGL account 416000	Bulletin 2020-21	2021-01	SF 133/Schedule P	1
V	1410	Added	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1431	Added	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1440	Revised calculation detail	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1722 (old)	Revised line number from 1722 to 1721	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1721 (new)		Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1722 (new)	Added with line title "Unobligated balance of spending authority from offsetting collections permanently reduced (-)"	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1725 (old)	Revised line number from 1725 to 1724	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1724 (new)	Added USSGL account 439401	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1726 (old)	Revised line number from 1726 to 1725	Bulletin 2020-21	2021-01	SF 133/Schedule P	4

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

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
V	1725 (new)		Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1727 (old)	Revised line number from 1727 to 1726	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1726 (new)		Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1728 (old)	Revised line number from 1728 to 1727	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1727 (new)		Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1750	Revised calculation detail from "Equals the sum of lines 1700 through 1728" to "Equals the sum of lines 1700 through 1727"	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1822 (old)	Revised line number from 1822 to 1821	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1821 (new)		Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1824	Added USSGL account 439401	Bulletin 2020-21	2021-01	SF 133/Schedule P	8
V	1900	Revised calculation detail	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1902	Added	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1910	Revised calculation detail	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1930	Revised calculation detail	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	4000	Revised calculation detail	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	4010	Revised Debit/Credit Indicator attribute domain value from "D/C" to "C" for USSGL account 490200	Bulletin 2020-21	2021-01	SF 133/Schedule P	1
V	4011	Revised Debit/Credit Indicator attribute domain value from "D/C" to "C" for USSGL account 490200	Bulletin 2020-21	2021-01	SF 133/Schedule P	1
V	4030	Added USSGL account 425512	Bulletin 2020-21	2021-01	SF 133/Schedule P	8
V	4033	Revised Debit/Credit Indicator attribute domain value from "D/C" to "D" for USSGL accounts 426300 and 426600	Bulletin 2020-21	2021-01	SF 133/Schedule P	1
V	4055 (old)	Revised line number from 4055 to 4056	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	4056 (new)		Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	4055 (new)	Added with line title "Adjustment for change in allocation (offsetting collection portion)"	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	4060	Revised calculation detail	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	4070	Revised calculation detail	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	4090	Revised calculation detail	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	4145 (old)	Revised line number from 4145 to 4146	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	4146 (new)		Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	4150	Revised calculation detail	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	4160	Revised calculation detail	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	5090	Added USSGL account 439401	Bulletin 2020-21	2021-01	SF 133/Schedule P	8
V	5092	Added USSGL account 439401	Bulletin 2020-21	2021-01	SF 133/Schedule P	8
V	5098	Revised calculation detail	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	5104	Added USSGL account 436001	Bulletin 2020-21	2021-01	SF 133/Schedule P	8
V	5311	Added USSGL account 439401	Bulletin 2020-21	2021-01	SF 133/Schedule P	8
V	5313	Added USSGL account 439401	Bulletin 2020-21	2021-01	SF 133/Schedule P	8
V	5314	Added USSGL account 439401	Bulletin 2020-21	2021-01	SF 133/Schedule P	8
	Footnote					
V	None				SF 133/Schedule P	
	USSGL Crosswalks to Reclassified Statements:					
VI	Reclassified Balance Sheet:					
VI	Column					

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

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
VI	GTAS Fund Type Code	Deleted	Bulletin No. 2020-21	2021-01	RBS	20
	Line					
VI	1(old)	Revised title; no line number	Bulletin No. 2020-21	2021-01	RBS	19
VI	2(old)	Revised title; no line number	Bulletin No. 2020-21	2021-01	RBS	19
VI	2.1(old)	Revised line number from 2.1 to 7	Bulletin No. 2020-21	2021-01	RBS	19
VI	7(new)	Revised title	Bulletin No. 2020-21	2021-01	RBS	19
VI	2.2(old)	Revised line number from 2.2 to 8	Bulletin No. 2020-21	2021-01	RBS	19
VI	8(new)	Revised title	Bulletin No. 2020-21	2021-01	RBS	19
VI	2.3(old)	Revised line number from 2.3 to 9	Bulletin No. 2020-21	2021-01	RBS	19
VI	9(new)	Revised title	Bulletin No. 2020-21	2021-01	RBS	19
VI	2.4(old)	Revised line number from 2.4 to 10	Bulletin No. 2020-21	2021-01	RBS	19
VI	10(new)	Revised title	Bulletin No. 2020-21	2021-01	RBS	19
VI	2.5(old)	Revised line number from 2.5 to 11	Bulletin No. 2020-21	2021-01	RBS	19
VI	11(new)	Revised title	Bulletin No. 2020-21	2021-01	RBS	19
VI	2.6(old)	Revised line number from 2.6 to 12	Bulletin No. 2020-21	2021-01	RBS	19
VI	12(new)	Revised title	Bulletin No. 2020-21	2021-01	RBS	19
VI	2.7(old)	Revised line number from 2.7 to 13	Bulletin No. 2020-21	2021-01	RBS	19
VI	13(new)		Bulletin No. 2020-21	2021-01	RBS	19
VI	2.8(old)	Revised line number from 2.8 to 14	Bulletin No. 2020-21	2021-01	RBS	19
VI	14(new)	Revised title	Bulletin No. 2020-21	2021-01	RBS	19
VI	2.9(old)	Revised line number from 2.9 to 15	Bulletin No. 2020-21	2021-01	RBS	19
VI	15(new)	Revised title	Bulletin No. 2020-21	2021-01	RBS	19
VI	3(old)	Revised title; no line number	Bulletin No. 2020-21	2021-01	RBS	19
VI	3(new)	Added	Bulletin No. 2020-21	2021-01	RBS	19
VI	3.1(old)	Revised line number from 3.1 to 1	Bulletin No. 2020-21	2021-01	RBS	19
VI	1(new)	Revised title	Bulletin No. 2020-21	2021-01	RBS	19
VI	3.2(old)	Revised line number from 3.2 to 2.1	Bulletin No. 2020-21	2021-01	RBS	19
VI	2.1(new)	Revised title	Bulletin No. 2020-21	2021-01	RBS	19
VI	3.3(old)	Revised line number from 3.3 to 3.4	Bulletin No. 2020-21	2021-01	RBS	19
VI	3.4(new)	Revised title	Bulletin No. 2020-21	2021-01	RBS	19
VI	3.4(old)	Revised line number from 3.4 to 3.2	Bulletin No. 2020-21	2021-01	RBS	19
VI	3.2(new)		Bulletin No. 2020-21	2021-01	RBS	19
VI	3.5(old)	Revised line number from 3.5 to 2.2	Bulletin No. 2020-21	2021-01	RBS	19
VI	2.2(new)	Revised title	Bulletin No. 2020-21	2021-01	RBS	19
VI	4(new)	Added	Bulletin No. 2020-21	2021-01	RBS	19
VI	3.6(old)	Revised line number from 3.6 to 4.1	Bulletin No. 2020-21	2021-01	RBS	19
VI	4.1(new)		Bulletin No. 2020-21	2021-01	RBS	19
VI	3.7(old)	Revised line number from 3.7 to 4.2	Bulletin No. 2020-21	2021-01	RBS	19
VI	4.2(new)		Bulletin No. 2020-21	2021-01	RBS	19
VI	3.8(old)	Revised line number from 3.8 to 3.5	Bulletin No. 2020-21	2021-01	RBS	19
VI	3.5(new)		Bulletin No. 2020-21	2021-01	RBS	19
VI	3.9(old)	Revised line number 3.9 to 3.3	Bulletin No. 2020-21	2021-01	RBS	19
VI	3.3(new)		Bulletin No. 2020-21	2021-01	RBS	19
VI	3.10(old)	Revised line number from 3.10 to 5.1	Bulletin No. 2020-21	2021-01	RBS	19
VI	5.1(new)		Bulletin No. 2020-21	2021-01	RBS	19
VI	3.11(old)	Revised line number from 3.11 to 5.3	Bulletin No. 2020-21	2021-01	RBS	19

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

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
VI	5.3(new)		Bulletin No. 2020-21	2021-01	RBS	19
VI	3.12(old)	Revised line number from 3.12 to 3.1	Bulletin No. 2020-21	2021-01	RBS	19
VI	3.1(new)		Bulletin No. 2020-21	2021-01	RBS	19
VI	3.13(old)	Revised line number from 3.13 to 5.2	Bulletin No. 2020-21	2021-01	RBS	19
VI	5.2(new)		Bulletin No. 2020-21	2021-01	RBS	19
VI	3.14(old)	Revised line number from 3.14 to 6	Bulletin No. 2020-21	2021-01	RBS	19
VI	6(new)	Revised title	Bulletin No. 2020-21	2021-01	RBS	19
VI	4(old)	Revised line number from 4 to 16	Bulletin No. 2020-21	2021-01	RBS	19
VI	16(new)		Bulletin No. 2020-21	2021-01	RBS	19
VI	17(new)	Added line	Bulletin No. 2020-21	2021-01	RBS	19
VI	5(old)	Revised title; no line number	Bulletin No. 2020-21	2021-01	RBS	19
VI	5(new)	Added	Bulletin No. 2020-21	2021-01	RBS	19
VI	6(old)	Revised title; no line number	Bulletin No. 2020-21	2021-01	RBS	19
VI	6.1(old)	Revised line number from 6.1 to 24	Bulletin No. 2020-21	2021-01	RBS	19
VI	24(new)		Bulletin No. 2020-21	2021-01	RBS	19
VI	6.2(old)	Revised line number from 6.2 to 25	Bulletin No. 2020-21	2021-01	RBS	19
VI	25(new)	Added USSGL account 259000; Revised line title	Bulletin No. 2020-21	2021-01	RBS	19
VI	6.3(old)	Revised line number from 6.3 to 26	Bulletin No. 2020-21	2021-01	RBS	19
VI	26(new)	Added USSGL account 222000; Revised line title	Bulletin No. 2020-21	2021-01	RBS	19
VI	6.4(old)	Revised line number from 6.4 to 27	Bulletin No. 2020-21	2021-01	RBS	19
VI	27(new)	Revised line title	Bulletin No. 2020-21	2021-01	RBS	19
VI	6.5(old)	Revised line number from 6.5 to 28	Bulletin No. 2020-21	2021-01	RBS	19
VI	28(new)		Bulletin No. 2020-21	2021-01	RBS	19
VI	6.6(old)	Revised line number 6.6 to 29	Bulletin No. 2020-21	2021-01	RBS	19
VI	29(new)	Revised line title	Bulletin No. 2020-21	2021-01	RBS	19
VI	6.7(old)	Revised line number 6.7 to 30	Bulletin No. 2020-21	2021-01	RBS	19
VI	30(new)		Bulletin No. 2020-21	2021-01	RBS	19
VI	6.8(old)	Revised line number 6.8 to 31	Bulletin No. 2020-21	2021-01	RBS	19
VI	31(new)		Bulletin No. 2020-21	2021-01	RBS	19
VI	6.9(old)	Revised line number 6.9 to 32	Bulletin No. 2020-21	2021-01	RBS	19
VI	32(new)	Deleted USSGL accounts 222000 and 259000; Revised line title	Bulletin No. 2020-21	2021-01	RBS	19
VI	6.10(old)	Revised line number 6.10 to 33	Bulletin No. 2020-21	2021-01	RBS	19
VI	33(new)	Revised line title	Bulletin No. 2020-21	2021-01	RBS	19
VI	7(old)	Revised title; no line number	Bulletin No. 2020-21	2021-01	RBS	19
VI	7.1(old)	Revised line number 7.1 to 19.3	Bulletin No. 2020-21	2021-01	RBS	19
VI	19.3(new)		Bulletin No. 2020-21	2021-01	RBS	19
VI	7.2(old)	Revised line number 7.2 to 19.1	Bulletin No. 2020-21	2021-01	RBS	19
VI	19.1(new)		Bulletin No. 2020-21	2021-01	RBS	19
VI	7.3(old)	Revised line number 7.3 to 20.1	Bulletin No. 2020-21	2021-01	RBS	19
VI	20.1(new)		Bulletin No. 2020-21	2021-01	RBS	19
VI	7.4(old)	Revised line number 7.4 to 20.2	Bulletin No. 2020-21	2021-01	RBS	19
VI	20.2(new)		Bulletin No. 2020-21	2021-01	RBS	19
VI	7.5(old)	Revised line number 7.5 to 21.1	Bulletin No. 2020-21	2021-01	RBS	19
VI	21.1(new)		Bulletin No. 2020-21	2021-01	RBS	19
VI	7.6(old)	Revised line number 7.6 to 21.2	Bulletin No. 2020-21	2021-01	RBS	19
VI	21.2(new)		Bulletin No. 2020-21	2021-01	RBS	19
VI	7.7(old)	Revised line number 7.7 to 19.4	Bulletin No. 2020-21	2021-01	RBS	19

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

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
VI	19.4(new)		Bulletin No. 2020-21	2021-01	RBS	19
VI	7.8(old)	Revised line number 7.8 to 19.2	Bulletin No. 2020-21	2021-01	RBS	19
VI	19.2(new)	Revised title	Bulletin No. 2020-21	2021-01	RBS	19
VI	7.9(old)	Revised line number 7.9 to 22.1	Bulletin No. 2020-21	2021-01	RBS	19
VI	22.1(new)	Revised title	Bulletin No. 2020-21	2021-01	RBS	19
VI	7.10(old)	Revised line number 7.10 to 22.4	Bulletin No. 2020-21	2021-01	RBS	19
VI	22.4(new)	Revised title	Bulletin No. 2020-21	2021-01	RBS	19
VI	7.11(old)	Revised line number 7.11 to 22.5	Bulletin No. 2020-21	2021-01	RBS	19
VI	22.5(new)		Bulletin No. 2020-21	2021-01	RBS	19
VI	7.12(old)	Revised line number 7.12 to 22.2	Bulletin No. 2020-21	2021-01	RBS	19
VI	22.2(new)	Revised title	Bulletin No. 2020-21	2021-01	RBS	19
VI	7.13(old)	Revised line number 7.13 to 18	Bulletin No. 2020-21	2021-01	RBS	19
VI	18(new)		Bulletin No. 2020-21	2021-01	RBS	19
VI	7.14(old)	Revised line number 7.14 to 22.3	Bulletin No. 2020-21	2021-01	RBS	19
VI	22.3(new)		Bulletin No. 2020-21	2021-01	RBS	19
VI	7.15(old)	Revised line number 7.15 to 23	Bulletin No. 2020-21	2021-01	RBS	19
VI	23(new)	Revised line title	Bulletin No. 2020-21	2021-01	RBS	19
VI	8(old)	Revised line number 8 to 34	Bulletin No. 2020-21	2021-01	RBS	19
VI	34(new)		Bulletin No. 2020-21	2021-01	RBS	19
VI	35(new)	Added	Bulletin No. 2020-21	2021-01	RBS	19
VI	9.1(old)	Revised line number 9.1 to 36.1 and 36.2	Bulletin No. 2020-21	2021-01	RBS	19
VI	36.1(new)	Deleted USSGL account 331000, 500000 series of USSGL accounts, 600000 series of USSGL accounts, 700000 series of USSGL accounts, 800000 series of USSGL accounts; Revised line title	Bulletin No. 2020-21	2021-01	RBS	19
VI	36.2(new)	Deleted USSGL accounts 309000,310000,310100,310200,310300,310500,310600,310700,310800,310900; Revised line title	Bulletin No. 2020-21	2021-01	RBS	19
VI	9.2(old)	Revised line number 9.2 to lines 37.1 and 37.2	Bulletin No. 2020-21	2021-01	RBS	19
VI	37.1(new)	Deleted USSGL account 331000, 500000 series of USSGL accounts, 600000 series of USSGL accounts, 700000 series of USSGL accounts, 800000 series of USSGL accounts; Revised line title	Bulletin No. 2020-21	2021-01	RBS	19
	37.2(new)	Deleted USSGL accounts 309000,309010,310000,310100,310200,310300,310500,310600,310700,310800,310900,320000,320100,320110,320600,320700,320800; Revised line title	Bulletin No. 2020-21	2021-01	RBS	19
VI	10(old)	Revised line number 10 to 38	Bulletin No. 2020-21	2021-01	RBS	19
VI	38(new)		Bulletin No. 2020-21	2021-01	RBS	19
VI	11(old)	Revised line number 11 to 39	Bulletin No. 2020-21	2021-01	RBS	19
VI	39(new)		Bulletin No. 2020-21	2021-01	RBS	19
VI	19(new)	Added	Bulletin No. 2020-21	2021-01	RBS	19
VI	20(new)	Added	Bulletin No. 2020-21	2021-01	RBS	19
VI	21(new)	Added	Bulletin No. 2020-21	2021-01	RBS	19
VI	22(new)	Added	Bulletin No. 2020-21	2021-01	RBS	19
	Footnote					
VI	None				RBS	
	Reclassified Statement of Net Cost:					

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

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
VI	Line					
VI	None				RSNC	
	Footnote					
VI	None				RSNC	
d						
	Reclassified Statement of Operations and Changes in Net Position					
VI	Line					
VI	None				RSOCNP	
VI						
	Footnote					
VI	None				RSOCNP	
VI						
	Validations and Edits					
VII	Validations					
VII	Validation Number					
VII	25	Added USSGL account 411910; revised name, description, and error message	Bulletin No. 2020-21	2021-01	VAL	8
VII	29E	Deleted USSGL Account 463000	Bulletin No. 2020-21	2021-01	VAL	2
VII	30E	Deleted USSGL Account 463000	Bulletin No. 2020-21	2021-01	VAL	2
VII	37	Added USSGL account 439504	Bulletin No. 2020-21	2021-01	VAL	8
VII	64E	Deleted pass exceptions	Bulletin No. 2020-21	2021-01	VAL	1
VII	67E	Added pass exception for TAS 016 X 8042 with USSGL account 412600	Bulletin No. 2020-21	2021-01	VAL	6
VII	70E	Added pass exception for TAS 020 2020 2021 5445	Bulletin No. 2020-21	2021-01	VAL	6
VII	90E	Added pass exceptions for multiple Fund Families for Disaster Emergency Fund Code domain values "N" and "O"	Bulletin No. 2020-21	2021-01	VAL	6
VII	108	Added new validation restricting Reimbursable Flag to "D" for any Disaster Emergency Fund Code domain values other than "Q"	Bulletin No. 2020-21	2021-01	VAL	1
VII	110	Added new validation requiring Shared Accounting Module Default Accounts (Availability Type F) (Main Account 3500 and 3502) to have \$0 Fund Balance with Treasury each reporting period	Bulletin No. 2020-21	2021-01	VAL	2
VII	111	Added new validation to restrict the reporting of specific USSGL accounts with Reimbursable Flag Indicator "D" on TAS with Fund Type "ES" or "ET"	Bulletin No. 2020-21	2021-01	VAL	1
VII	111E	Added pass exceptions	Bulletin No. 2020-21	2021-01	VAL	1
VII	112	Added new validation to restrict the USSGL accounts reported by TAS with Main Account 3611	Bulletin No. 2020-21	2021-01	VAL	18
VII	113	Added new validation to restrict the USSGL accounts reported by TAS with Main Account 3612	Bulletin No. 2020-21	2021-01	VAL	18
	Edits					
VII	Edit Number					
VII	3	Added USSGL account 439401	Bulletin No. 2020-21	2021-01	EDIT	8
VII	24	Added USSGL accounts 411910, 411912, 412050, 413415, 417400, 421512, 425512, 436001, 439401, 439412, 439432, and 439504	Bulletin No. 2020-21	2021-01	EDIT	8
VII	39	Added USSGL account 439300, Begin/End indicator "E", Authority Type Code "P", and Fund Type "EG"	Bulletin No. 2020-21	2021-01	EDIT	1
VII	46	Added USSGL accounts 411910 and 417400	Bulletin No. 2020-21	2021-01	EDIT	8
VII	47	Added USSGL accounts 411910 and 417400	Bulletin No. 2020-21	2021-01	EDIT	8

**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>
VII	69		Added USSGL accounts 411910, 411912, 412050, 413415, 417400, 421512, 425512, 436001, 439401, 439412, 439432, and 439504	Bulletin No. 2020-21	2021-01	EDIT	8
VII	70		Added USSGL accounts 411910, 411912, 412050, 413415, 417400, 421512, 425512, 436001, 439401, 439412, 439432, and 439504	Bulletin No. 2020-21	2021-01	EDIT	8
VII	71		Added USSGL accounts 411910, 411912, 412050, 413415, 417400, 421512, 425512, 436001, 439401, 439412, 439432, and 439504	Bulletin No. 2020-21	2021-01	EDIT	8
VII	72		Added USSGL accounts 411910, 411912, 412050, 413415, 417400, 421512, 425512, 436001, 439401, 439412, 439432, and 439504	Bulletin No. 2020-21	2021-01	EDIT	8
VII	73		Added USSGL accounts 411910, 411912, 412050, 413415, 417400, 421512, 425512, 436001, 439401, 439412, 439432, and 439504	Bulletin No. 2020-21	2021-01	EDIT	8
VII	100		Added USSGL accounts 411910, 411912, 412050, 413415, 417400, 421512, 425512, 436001, 439401, 439412, 439432, and 439504	Bulletin No. 2020-21	2021-01	EDIT	8
VII	101		Added USSGL accounts 411910, 411912, 412050, 413415, 417400, 421512, 425512, 436001, 439401, 439412, 439432, and 439504	Bulletin No. 2020-21	2021-01	EDIT	8
VII	102		Added USSGL accounts 411910, 411912, 412050, 413415, 417400, 421512, 425512, 436001, 439401, 439412, 439432, and 439504	Bulletin No. 2020-21	2021-01	EDIT	8
VII	103		Added USSGL accounts 411910, 411912, 412050, 413415, 417400, 421512, 425512, 436001, 439401, 439412, 439432, and 439504	Bulletin No. 2020-21	2021-01	EDIT	8
VII	104		Added USSGL accounts 411910, 411912, 412050, 413415, 417400, 421512, 425512, 436001, 439401, 439412, 439432, and 439504	Bulletin No. 2020-21	2021-01	EDIT	8
VII	105		Added USSGL accounts 411910, 411912, 412050, 413415, 417400, 421512, 425512, 436001, 439401, 439412, 439432, and 439504	Bulletin No. 2020-21	2021-01	EDIT	8
VII	106		Added USSGL accounts 411910, 411912, 412050, 413415, 417400, 421512, 425512, 436001, 439401, 439412, 439432, and 439504	Bulletin No. 2020-21	2021-01	EDIT	8
VII	107		Added USSGL accounts 411910, 411912, 412050, 413415, 417400, 421512, 425512, 436001, 439401, 439412, 439432, and 439504	Bulletin No. 2020-21	2021-01	EDIT	8
VII	118		Added USSGL accounts 411910, 411912, 412050, 413415, 417400, 421512, 425512, 436001, 439401, 439412, 439432, and 439504	Bulletin No. 2020-21	2021-01	EDIT	8
VII	119		Added USSGL accounts 411910, 411912, 412050, 413415, 417400, 421512, 425512, 436001, 439401, 439412, 439432, and 439504	Bulletin No. 2020-21	2021-01	EDIT	8
VII	120		Added USSGL accounts 411910, 411912, 412050, 413415, 417400, 421512, 425512, 436001, 439401, 439412, 439432, and 439504	Bulletin No. 2020-21	2021-01	EDIT	8
VII	121		Added USSGL accounts 411910, 411912, 412050, 413415, 417400, 421512, 425512, 436001, 439401, 439412, 439432, and 439504	Bulletin No. 2020-21	2021-01	EDIT	8
VII	122		Added USSGL accounts 411910, 411912, 412050, 413415, 417400, 421512, 425512, 436001, 439401, 439412, 439432, and 439504	Bulletin No. 2020-21	2021-01	EDIT	8
VII	123		Added USSGL accounts 411910, 411912, 412050, 413415, 417400, 421512, 425512, 436001, 439401, 439412, 439432, and 439504	Bulletin No. 2020-21	2021-01	EDIT	8
Bulletin No. 2020-15							
Part I Fiscal 2020							
I	USSGL Chart of Accounts:						
I	None					COA	
II	USSGL Accounts and Definitions:						

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

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
II	None				DEF	
III	USSGL Account Transactions:					
III	F112	Revised	Bulletin No. 2020-15	2020-08	TC	1
III	F336	Revised	Bulletin No. 2020-15	2020-09	TC	1
IV	USSGL Account Attributes:					
	USSGL Proprietary and Budgetary Account Attribute Definition Report:					
IV		Revised Disaster Emergency Fund Code attribute domain value from "L - Disaster/Emergency/Wildfire Suppression" to "L - Emergency PL 116-123"	Bulletin No. 2020-15	2020-06	ADR	1
IV		Revised Disaster Emergency Fund Code attribute domain value from "M - Disaster/Emergency/Wildfire Suppression" to "M - Emergency PL 116-127"	Bulletin No. 2020-15	2020-06	ADR	1
IV		Revised Disaster Emergency Fund Code attribute domain value from "N - Disaster/Emergency/Wildfire Suppression" to "N - Emergency PL 116-136"	Bulletin No. 2020-15	2020-06	ADR	1
IV		Revised Disaster Emergency Fund Code attribute domain value from "O - Disaster/Emergency/Wildfire Suppression" to "O - Nonemergency PL 116-136"	Bulletin No. 2020-15	2020-06	ADR	1
IV		Revised Disaster Emergency Fund Code attribute domain value from "O - Nonemergency PL 116-136" to "O - Nonemergency PLs 116-136 & 116-139"	Bulletin No. 2020-15	2020-07	ADR	1
IV		Added Disaster Emergency Fund Code attribute domain value "P - Disaster/Emergency/Wildfire Suppression"	Bulletin No. 2020-15	2020-06	ADR	1
IV		Revised Disaster Emergency Fund Code attribute domain value from "P - Disaster/Emergency/Wildfire Suppression" to "P - Emergency PL 116-139"	Bulletin No. 2020-15	2020-07	ADR	1
IV		Added Disaster Emergency Fund Code attribute domain value "R - Disaster/Emergency/Wildfire Suppression"	Bulletin No. 2020-15	2020-06	ADR	1
IV		Added Disaster Emergency Fund Code attribute domain value "S - Disaster/Emergency/Wildfire Suppression"	Bulletin No. 2020-15	2020-06	ADR	1
IV		Added Disaster Emergency Fund Code attribute domain value "T - Disaster/Emergency/Wildfire Suppression"	Bulletin No. 2020-15	2020-06	ADR	1
IV		Added Disaster Emergency Fund Code attribute domain value "U - Disaster/Emergency/Wildfire Suppression"	Bulletin No. 2020-15	2020-07	ADR	1
IV	USSGL Proprietary and Budgetary Account Attribute Table:					
IV	Attribute					
IV		Revised Disaster Emergency Fund Code attribute domain value from "L - Disaster/Emergency/Wildfire Suppression" to "L - Emergency PL 116-123"	Bulletin No. 2020-15	2020-06	ATT TBL	1
IV		Revised Disaster Emergency Fund Code attribute domain value from "M - Disaster/Emergency/Wildfire Suppression" to "M - Emergency PL 116-127"	Bulletin No. 2020-15	2020-06	ATT TBL	1
IV		Revised Disaster Emergency Fund Code attribute domain value from "N - Disaster/Emergency/Wildfire Suppression" to "N - Emergency PL 116-136"	Bulletin No. 2020-15	2020-06	ATT TBL	1
IV		Revised Disaster Emergency Fund Code attribute domain value from "O - Disaster/Emergency/Wildfire Suppression" to "O - Nonemergency PL 116-136"	Bulletin No. 2020-15	2020-06	ATT TBL	1
IV		Revised Disaster Emergency Fund Code attribute domain value from "O - Nonemergency PL 116-136" to "O - Nonemergency PLs 116-136 and 116-139"	Bulletin No. 2020-15	2020-07	ATT TBL	1
IV		Added Disaster Emergency Fund Code attribute domain value "P - Disaster/Emergency/Wildfire Suppression"	Bulletin No. 2020-15	2020-06	ATT TBL	1

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

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
IV		Revised Disaster Emergency Fund Code attribute domain value from "P - Disaster/Emergency/Wildfire Suppression" to "P - Emergency PL 116-139"	Bulletin No. 2020-15	2020-07	ATT TBL	1
IV		Added Disaster Emergency Fund Code attribute domain value "R - Disaster/Emergency/Wildfire Suppression"	Bulletin No. 2020-15	2020-06	ATT TBL	1
IV		Added Disaster Emergency Fund Code attribute domain value "S - Disaster/Emergency/Wildfire Suppression"	Bulletin No. 2020-15	2020-06	ATT TBL	1
IV		Added Disaster Emergency Fund Code attribute domain value "T - Disaster/Emergency/Wildfire Suppression"	Bulletin No. 2020-15	2020-06	ATT TBL	1
IV		Added Disaster Emergency Fund Code attribute domain value "U - Disaster/Emergency/Wildfire Suppression"	Bulletin No. 2020-15	2020-07	ATT TBL	1
	USSGL					
IV		Revised Disaster Emergency Fund Code attribute domain values from "A/B/C/D/E/F/G/H/I/J/K/L/M/N/O/Q" to "A/B/C/D/E/F/G/H/I/J/K/L/M/N/O/P/Q/R/S/T" for all Budgetary USSGL Accounts	Bulletin No. 2020-15	2020-06	ATT TBL	1
IV		Revised Disaster Emergency Fund Code attribute domain values from "A/B/C/D/E/F/G/H/I/J/K/L/M/N/O/Q/R/S/T" to "A/B/C/D/E/F/G/H/I/J/K/L/M/N/O/P/Q/R/S/T/U" for all Budgetary USSGL Accounts	Bulletin No. 2020-15	2020-07	ATT TBL	1
IV	131900	Revised Federal Non-Federal Code attribute domain values from "N" to "F/N", Trading Partner Agency Identifier attribute domain values from blank to "####", and Trading Partner Main Account Code attribute domain values from blank to "/####"	Bulletin No. 2020-15	2020-09	ATT TBL	3
IV	136700	Revised Federal Non-Federal attribute domain values from "N" to "F/N", Trading Partner Agency Identifier attribute domain values from blank to "####", and Trading Partner Main Account Code attribute domain values from blank to "/####"	Bulletin No. 2020-15	2020-09	ATT TBL	3
IV	137700	Revised Federal Non-Federal attribute domain values from "N" to "F/N", Trading Partner Agency Identifier attribute domain values from blank to "####", and Trading Partner Main Account Code attribute domain values from blank to "/####"	Bulletin No. 2020-15	2020-09	ATT TBL	3
IV	417000	Revised Financing Account Code attribute domain value from "N" to "D/G/N"	Bulletin No. 2020-15	2020-07	ATT TBL	1
IV	419000	Revised Financing Account Code attribute domain value from "G/N" to "D/G/N"	Bulletin No. 2020-15	2020-07	ATT TBL	1
IV	438500	Revised GTAS Fund Type Code attribute domain value from "EG/ET" to "EG/ER/ET"	Bulletin No. 2020-15	2020-09	ATT TBL	1
V	USSGL Crosswalks to Standard External Reports:					
V	Balance Sheet:					
V	Column					
V	None				BS	
	Line					
V	3	Added USSGL accounts 131900, 136700, and 137700	Bulletin No. 2020-15	2020-09	BS	3
V	Statement of Net Cost:					
V	Line					
V	None				SNC	
V	Footnote					
V	None				SNC	

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

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
V	Statement of Changes in Net Position					
V	Line					
V	None				SCNP	
V	Footnote					
V	None				SCNP	
V	Statement of Custodial Activity:					
V	Line					
V	None				SCA	
V	Footnote					
V	None				SCA	
V	Statement of Budgetary Resources:					
V	Column					
V	None				SBR	
V	Line					
V	None				SBR	
V	Footnote					
V	None				SBR	
V	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	1010	Added USSGL account 419000 with BEA Category Code attribute domain value "M" and GTAS Fund Type attribute domain value "EG"; Add USSGL account 419000 with Financing Account Code attribute domain value "D/G"	Bulletin No. 2020-15	2020-07	SF 133/Schedule P	1
V	1011	Added USSGL account 419000 with BEA Category Code attribute domain value "M" and GTAS Fund Type attribute domain value "EG"; Add USSGL account 419000 with Financing Account Code attribute domain value "D/G"	Bulletin No. 2020-15	2020-07	SF 133/Schedule P	1
V	1012	Added footnote 7 to USSGL account 419100 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2020-15	2020-08	SF 133/Schedule P	1
V	1038	Added USSGL account 438500 with TAS Status attribute domain value "E" and GTAS Fund Type attribute domain value "ET"; Revised GTAS Fund Type Code attribute domain value from "ET" to "ER/ET" for USSGL account 438500 with footnote 6	Bulletin No. 2020-15	2020-08	SF 133/Schedule P	1

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

<u>Section</u>	<u>Item Changed</u>		<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
V	1100		Added USSGL 411900 with Debit/Credit Indicator attribute domain value "C" and TAS Status attribute domain value "U"	Bulletin No. 2020-15	2020-07	SF 133/Schedule P	1
V	1810		Added USSGL account 417000 with Financing Account Code attribute domain value "D/G"	Bulletin No. 2020-15	2020-07	SF 133/Schedule P	1
V	1811		Added USSGL account 417000 with Financing Account Code attribute domain value "D/G"	Bulletin No. 2020-15	2020-07	SF 133/Schedule P	1
V	5312		Added footnote 6 to USSGL accounts 428300 and 439800 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2020-15	2020-07	SF 133/Schedule P	1
V	5313		Added footnote 6 to USSGL account 439800 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2020-15	2020-07	SF 133/Schedule P	1
V	5314		Added footnote 6 to USSGL account 428300 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2020-15	2020-07	SF 133/Schedule P	1
V	5332		Added footnote 6 to USSGL account 428300 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2020-15	2020-07	SF 133/Schedule P	1
V	5334		Added footnote 6 to USSGL account 428300 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2020-15	2020-07	SF 133/Schedule P	1
V	5342		Added footnote 6 to USSGL account 428300 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2020-15	2020-07	SF 133/Schedule P	1
V	5344		Added footnote 6 to USSGL account 428300 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2020-15	2020-07	SF 133/Schedule P	1
V	7		Added	Bulletin No. 2021-15	2020-07	SF 133/Schedule P	1
VI	<i>USSGL Crosswalks to Reclassified Statements:</i>						
VI	Reclassified Balance Sheet:						
VI	Column						
VI	None					RBS	
VI	Line						
VI	3.3		Added USSGL accounts 131900, 136700, and 137700	Bulletin No. 2020-15	2020-09	RBS	3
VI	Footnote						
VI	None					RBS	
VI	Reclassified Statement of Net Cost:						
VI	Line						
VI	None					RSNC	
VI	Footnote						
VI	None					RSNC	
VI	Reclassified Statement of Operations and Changes in Net Position						
VI	Line						

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

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
VI	None				RSOCNP	
VI	Footnote					
VI	None				RSOCNP	
VII	<i>Validations and Edits</i>					
VII	Validations					
	Validation Number					
VII	32E	Added pass exception for TAS 077 X 0110	Bulletin No. 2020-15	2020-06	VAL	19
VII	32E	Added pass exceptions for TAS 019 20202020 0601 and 089 20192020 0213	Bulletin No. 2020-15	2020-07	VAL	19
VII	69E	Added pass exceptions for multiple TAS with USSGL account 411900	Bulletin No. 2020-15	2020-06	VAL	6
VII	84E	Added pass exceptions for multiple TAS	Bulletin No. 2020-15	2020-07	VAL	19
VII	90	Added Disaster Emergency Fund Code domain values "P", "R", "S", and "T"	Bulletin No. 2020-15	2020-06	VAL	1
VII	90E	Added pass exceptions for multiple Fund Families with Disaster Emergency Fund Code domain values "L", "M", "N", and "O"	Bulletin No. 2020-15	2020-06	VAL	1
VII	90E	Added pass exceptions for multiple Fund Families with Disaster Emergency Fund Code domain value "P"; Revised existing pass exceptions	Bulletin No. 2020-15	2020-07	VAL	1
VII	99E	Added pass exceptions for multiple TAS	Bulletin No. 2020-15	2020-06	VAL	19
VII	99E	Added and deleted pass exceptions for multiple TAS in Fund Family 011 1032 with USSGL account 419100	Bulletin No. 2020-15	2020-07	VAL	1
VII	107	Added validation to restrict the reporting of USSGL account 411900 with Debit/Credit Indicator domain value "C", Prior Year Adjustment domain value "X", Fund Type domain value "EG", and Disaster Emergency Fund Code domain value "E".	Bulletin No. 2020-15	2020-07	VAL	1
VII	107E	Added pass exception for TAS 096 X 3123	Bulletin No. 2020-15	2020-07	VAL	1
VII	Edits					
	Edit Number					
VII	49	Revised Name and Description	Bulletin No. 2020-15	2020-09	EDIT	2
VII	50	Revised Name and Description	Bulletin No. 2020-15	2020-09	EDIT	2
VII	56	Revised Trading Partner information	Bulletin No. 2020-15	2020-06	EDIT	2
VII	57	Revised Trading Partner information	Bulletin No. 2020-15	2020-06	EDIT	2
VII	58	Revised Trading Partner information	Bulletin No. 2020-15	2020-06	EDIT	2
VII	59	Revised Trading Partner information	Bulletin No. 2020-15	2020-06	EDIT	2
VII	60	Revised Trading Partner information	Bulletin No. 2020-15	2020-06	EDIT	2
VII	61	Revised Trading Partner information and edit description	Bulletin No. 2020-15	2020-06	EDIT	2
VII	106	Added edit for Disaster Emergency Fund Code domain value "L"	Bulletin No. 2020-15	2020-06	EDIT	1
VII	107	Added edit for Disaster Emergency Fund Code domain value "M"	Bulletin No. 2020-15	2020-06	EDIT	1
VII	108	Added DOL Authoritative File edit for FECA Receivable	Bulletin No. 2020-15	2020-06	EDIT	17
VII	109	Added DOL Authoritative File edit for FECA Revenue	Bulletin No. 2020-15	2020-06	EDIT	17
VII	110	Added DOL Authoritative File edit for Unemployment Benefit Receivable	Bulletin No. 2020-15	2020-06	EDIT	17
VII	111	Added DOL Authoritative File edit for Unemployment Benefit Revenue	Bulletin No. 2020-15	2020-06	EDIT	17
VII	112	Added OPM Authoritative File edit for Retirement Benefit Receivable	Bulletin No. 2020-15	2020-06	EDIT	17
VII	113	Added OPM Authoritative File edit for Retirement Benefit Revenue	Bulletin No. 2020-15	2020-06	EDIT	17
VII	114	Added OPM Authoritative File edit for Life Insurance Receivable	Bulletin No. 2020-15	2020-06	EDIT	17
VII	115	Added OPM Authoritative File edit for Life Insurance Revenue	Bulletin No. 2020-15	2020-06	EDIT	17
VII	116	Added OPM Authoritative File edit for Health Insurance Receivable	Bulletin No. 2020-15	2020-06	EDIT	17

**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>
VII	117	Added OPM Authoritative File edit for Health Insurance Revenue	Bulletin No. 2020-15	2020-06	EDIT	17
VII	118	Added edit for Disaster Emergency Fund Code domain value "N"	Bulletin No. 2020-15	2020-06	EDIT	1
VII	119	Added edit for Disaster Emergency Fund Code domain value "O"	Bulletin No. 2020-15	2020-06	EDIT	1
VII	120	Added edit for Disaster Emergency Fund Code domain value "P"	Bulletin No. 2020-15	2020-06	EDIT	1
VII	121	Added edit for Disaster Emergency Fund Code domain value "R"	Bulletin No. 2020-15	2020-06	EDIT	1
VII	122	Added edit for Disaster Emergency Fund Code domain value "S"	Bulletin No. 2020-15	2020-06	EDIT	1
VII	123	Added edit for Disaster Emergency Fund Code domain value "T"	Bulletin No. 2020-15	2020-06	EDIT	1
Bulletin No. 2020-15						
Part 2 Fiscal 2021						
I	<i>USSGL Chart of Accounts:</i>					
I	199010	Added	Bulletin No. 2020-15	2021-01	COA	8
I	299010	Added	Bulletin No. 2020-15	2021-01	COA	8
I	299110	Added	Bulletin No. 2020-15	2021-01	COA	8
I	310700	Revised	Bulletin No. 2020-15	2021-01	COA	7
I	310710	Added	Bulletin No. 2020-15	2021-01	COA	8
I	320700	Revised	Bulletin No. 2020-15	2021-01	COA	7
I	320710	Added	Bulletin No. 2020-15	2021-01	COA	8
I	403200	Deleted	Bulletin No. 2020-15	2021-01	COA	8
I	404200	Deleted	Bulletin No. 2020-15	2021-01	COA	8
I	413100	Revised	Bulletin No. 2020-15	2021-01	COA	8
I	413120	Added	Bulletin No. 2020-15	2021-01	COA	8
I	414100	Revised	Bulletin No. 2020-15	2021-01	COA	8
I	414120	Added	Bulletin No. 2020-15	2021-01	COA	8
I	414300	Revised	Bulletin No. 2020-15	2021-01	COA	8
I	421000	Revised	Bulletin No. 2020-15	2021-01	COA	8
I	422300	Added	Bulletin No. 2020-15	2021-01	COA	8
I	423300	Revised	Bulletin No. 2020-15	2021-01	COA	8
I	425100	Revised	Bulletin No. 2020-15	2021-01	COA	8
I	425200	Revised	Bulletin No. 2020-15	2021-01	COA	8
I	425400	Added	Bulletin No. 2020-15	2021-01	COA	8
I	427700	Revised	Bulletin No. 2020-15	2021-01	COA	8
I	463000	Deleted	Bulletin No. 2020-15	2021-01	COA	8
I	570000	Revised	Bulletin No. 2020-15	2021-01	COA	7
I	570005	Revised	Bulletin No. 2020-15	2021-01	COA	7
I	570006	Added	Bulletin No. 2020-15	2021-01	COA	8
I	570010	Added	Bulletin No. 2020-15	2021-01	COA	8
I	<i>USSGL Accounts and Definitions:</i>					
II	199010	Added	Bulletin No. 2020-15	2021-01	DEF	8
II	299010	Added	Bulletin No. 2020-15	2021-01	DEF	8
II	299110	Added	Bulletin No. 2020-15	2021-01	DEF	8
II	310700	Revised	Bulletin No. 2020-15	2021-01	DEF	7

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

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
II	310710	Added	Bulletin No. 2020-15	2021-01	DEF	8
II	320700	Revised	Bulletin No. 2020-15	2021-01	DEF	7
II	320710	Added	Bulletin No. 2020-15	2021-01	DEF	8
II	403200	Deleted	Bulletin No. 2020-15	2021-01	DEF	8
II	404200	Deleted	Bulletin No. 2020-15	2021-01	DEF	8
II	413100	Revised	Bulletin No. 2020-15	2021-01	DEF	8
II	413120	Added	Bulletin No. 2020-15	2021-01	DEF	8
II	414100	Revised	Bulletin No. 2020-15	2021-01	DEF	8
II	414120	Added	Bulletin No. 2020-15	2021-01	DEF	8
II	414300	Revised	Bulletin No. 2020-15	2021-01	DEF	8
II	421000	Revised	Bulletin No. 2020-15	2021-01	DEF	8
II	422100	Revised	Bulletin No. 2020-15	2021-01	DEF	8
II	422300	Added	Bulletin No. 2020-15	2021-01	DEF	8
II	423300	Revised	Bulletin No. 2020-15	2021-01	DEF	8
II	425100	Revised	Bulletin No. 2020-15	2021-01	DEF	8
II	425200	Revised	Bulletin No. 2020-15	2021-01	DEF	8
II	425400	Added	Bulletin No. 2020-15	2021-01	DEF	8
II	427700	Revised	Bulletin No. 2020-15	2021-01	DEF	8
II	463000	Deleted	Bulletin No. 2020-15	2021-01	DEF	8
II	570000	Revised	Bulletin No. 2020-15	2021-01	DEF	7
II	570005	Revised	Bulletin No. 2020-15	2021-01	DEF	7
II	570006	Added	Bulletin No. 2020-15	2021-01	DEF	8
II	570010	Added	Bulletin No. 2020-15	2021-01	DEF	7
II						
	USSGL Account Transactions:					
III	A138	Revised	Bulletin No. 2020-15	2021-01	TC	8
III	A140	Revised	Bulletin No. 2020-15	2021-01	TC	8
III	A152	Revised	Bulletin No. 2020-15	2021-01	TC	8
III	A154	Deleted	Bulletin No. 2020-15	2021-01	TC	8
III	A158	Revised	Bulletin No. 2020-15	2021-01	TC	1
III	A162	Deleted	Bulletin No. 2020-15	2021-01	TC	8
III	A166	Revised	Bulletin No. 2020-15	2021-01	TC	8
III	A168	Deleted	Bulletin No. 2020-15	2021-01	TC	8
III	A174	Revised	Bulletin No. 2020-15	2021-01	TC	8
III	A176	Deleted	Bulletin No. 2020-15	2021-01	TC	8
III	A251	Revised	Bulletin No. 2020-15	2021-01	TC	8
III	A708	Revised	Bulletin No. 2020-15	2021-01	TC	8
III	A710	Revised	Bulletin No. 2020-15	2021-01	TC	8
III	A711	Added	Bulletin No. 2020-15	2021-01	TC	8
III	B134	Revised	Bulletin No. 2020-15	2021-01	TC	7
III	B234	Added	Bulletin No. 2020-15	2021-01	TC	7
III	B235	Added	Bulletin No. 2020-15	2021-01	TC	7
III	C101	Revised	Bulletin No. 2020-15	2021-01	TC	8
III	C103	Revised	Bulletin No. 2020-15	2021-01	TC	8
III	D148	Revised	Bulletin No. 2020-15	2021-01	TC	7
III	D308	Revised	Bulletin No. 2020-15	2021-01	TC	7
III	D312	Revised	Bulletin No. 2020-15	2021-01	TC	7

**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>
III	F112	Revised	Bulletin No. 2020-15	2021-01	TC	8
III	F113	Revised	Bulletin No. 2020-15	2021-01	TC	1
III	F302	Revised	Bulletin No. 2020-15	2021-01	TC	8
III	F304	Revised	Bulletin No. 2020-15	2021-01	TC	8
III	F306	Revised	Bulletin No. 2020-15	2021-01	TC	8
III	F308	Revised	Bulletin No. 2020-15	2021-01	TC	8
III	F312	Revised	Bulletin No. 2020-15	2021-01	TC	8
	USSGL Account Attributes:					
IV	USSGL Proprietary and Budgetary Account Attribute Definition Report:					
	Credit Cohort Year	Added attribute domain value "2022"	Bulletin No. 2020-15	2021-01	ADR	5
IV						
	USSGL Proprietary and Budgetary Account Attribute Table:					
IV	Attribute					
IV	Credit Cohort Year	Added attribute domain value "2022"	Bulletin No. 2020-15	2021-01	ATT TBL	5
IV						
	USSGL					
IV	199000	Revised GTAS Fund Type Code attribute domain value from "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT" to "CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT"	Bulletin No. 2020-15	2021-01	ATT TBL	7
IV	299000	Revised GTAS Fund Type Code attribute domain value from "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT" to "CF/DF/EC/EG/EM/EP/ER/ES/ET/MR/TR/UG/US/UT"	Bulletin No. 2020-15	2021-01	ATT TBL	7
IV	299100	Revised GTAS Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/GA/TR" to "EC/EG/EM/EP/ER/ES/ET/TR"	Bulletin No. 2020-15	2021-01	ATT TBL	7
IV		Revised Credit Cohort Year attribute domain value from "1001/1992-2021" to "1001/1992-2022" for USSGL accounts 404200, 404400, 404700, 404800, 406000, 407000, 408100, 408200, 408300, 412000, 412500, 414100, 414200, 414201, 414300, 414400, 414500, 414600, 414700, 414800, 414900, 415100, 415200, 416000, 416500, 418000, 418300, 419500, 420100, 421000, 421500, 422100, 422200, 422300, 422500, 423000, 423100, 423200, 423300, 423400, 425100, 425200, 425300, 425400, 425500, 426000, 426100, 426200, 426300, 426400, 426500, 426600, 426700, 427100, 427300, 427500, 427600, 427700, 428300, 428500, 428600, 428700, 431000, 439500, 445000, 451000, 459000, 461000, 462000, 465000, 469000, 470000, 472000, 480100, 480200, 483100, 483200, 487100, 487200, 488100, 488200, 490100, 490200, 493100, 497100, 497200, 498100, 498200	Bulletin No. 2020-15	2021-01	ATT TBL	5
IV		Revised Reimbursable Flag attribute domain value from "D/R" to "D" for USSGL accounts 406000, 407000, 422500, 425500, 426400, 426600, 427300, 427700, and 428300	Bulletin No. 2020-15	2021-01	ATT TBL	1
IV		Revised Reimbursable Flag attribute domain value from "D/R" to "R" for USSGL accounts 421000, 422100, 425100, and 425200	Bulletin No. 2020-15	2021-01	ATT TBL	1
IV	438500	Revised TAS Status Code attribute domain value from "U/E" to "E", Transaction Code attribute domain value from "X/K/N" to "K", and GTAS Fund Type Code attribute domain value from "EG/ER/ET" to "EG"	Bulletin No. 2020-15	2021-01	ATT TBL	1
IV						

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

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
	<i>USSGL Crosswalks to Standard External Reports:</i>					
V	Balance Sheet:					
V	<u>Column</u>					
V	None				BS	
V	<u>Line</u>					
V	5	Added USSGL account 199010	Bulletin No. 2020-15	2021-01	BS	7
V	19	Added USSGL accounts 299010 and 299110	Bulletin No. 2020-15	2021-01	BS	7
V	30	Added USSGL account 310710	Bulletin No. 2020-15	2021-01	BS	7
V	31	Added USSGL account 310710	Bulletin No. 2020-15	2021-01	BS	7
V	32	Added USSGL account 570010	Bulletin No. 2020-15	2021-01	BS	7
V	33	Added USSGL account 570010	Bulletin No. 2020-15	2021-01	BS	7
	<u>Footnote</u>					
V	None				BS	
V						
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	7	Added USSGL account 310710	Bulletin No. 2020-15	2021-01	SCNP	7
V	14	Added USSGL accounts 570010 and 570006	Bulletin No. 2020-15	2021-01	SCNP	7
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	1051	Added USSGL accounts 413120, 414120, 422300 and 425400	Bulletin No. 2020-15	2021-01	SBR	8

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

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
V	1490	Added USSGL account 414120; Deleted USSGL account 404200	Bulletin No. 2020-15	2021-01	SBR	8
V	1690	Added USSGL account 413120; Deleted USSGL account 403200	Bulletin No. 2020-15	2021-01	SBR	8
V	1890	Added USSGL accounts 422300 and 425400	Bulletin No. 2020-15	2021-01	SBR	8
V	2404	Deleted USSGL account 463000	Bulletin No. 2020-15	2021-01	SBR	8
	<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	900	Revised Financing Account Code attribute domain value for USSGL accounts 480100, 488100, 490100, and 498100; Revised Reimbursable Flag attribute domain value from "D/R" to "D" for USSGL accounts 480200, 488200, 490200, and 498200	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	1000	Added USSGL account 422100 with Financing Account Code attribute domain value "G"; Added USSGL account 422300; Deleted USSGL account 422100 with Reimbursable Flag attribute domain value "D"; Deleted USSGL account 428300 with Reimbursable Flag attribute domain value "R"; Revised Financing Account Code attribute domain value for USSGL account 414900, 420100, 422200, 422500, 425100, 428300, 428500 428600, 428700, 480100 and 490100; Revised Reimbursable Flag attribute domain value from "D/R" to "D" for USSGL account 480200	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	1012	Added footnote 6 to USSGL account 419100 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	1020	Added USSGL accounts 413120, 414120, 422300 and 425400; Deleted USSGL account 413700 with Reimbursable Flag attribute domain value "D"; Deleted USSGL account 422100 with Reimbursable Flag attribute domain value "D"; Revised Financing Account Code attribute domain value for USSGL accounts 412500, 414100, 414300, 414400, 414600, 414700, 415100, 415200, 422200, 422500, 425100, 425200, 425300, 425500, 426000, 426100, 426200, 426300, 426400, 426500, 426600, 426700, 427100, 427300, 427500, 427600, 427700, 428300, 428500, 428600, 428700, 480100, 487100, 487200, 488100, 490100, 497100, 497200 and 498100; Revised Trans Code attribute domain value from "X/K/N" to "N" for USSGL account 413100; Revised Reimbursable Flag attribute domain value from "D/R" to "D" for USSGL accounts 480200, 488200, 490200 and 498200	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	1021	Revised Financing Account Code attribute domain value for USSGL accounts 487100 and 497100	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	1022	Revised Financing Account Code attribute domain value for USSGL account 415200	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	1023	Revised Financing Account Code attribute domain value for USSGL account 414700	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	1024	Revised Financing Account Code attribute domain value for USSGL account 414400	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	1033	Revised Financing Account Code attribute domain value for USSGL accounts 487200 and 497200	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	1038	Deleted USSGL account 438500 with GTAS Fund Type Code attribute domain value "ER/ET"	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1

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

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
V	1040	Revised Financing Account Code attribute domain value for USSGL account 418000	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	1041	Revised Financing Account Code attribute domain value for USSGL account 431000	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	1042	Revised Financing Account Code attribute domain value for USSGL account 404800	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	1060	Revised Financing Account Code attribute domain value for USSGL accounts 420100, 422200, 422500, 425100, 428300, 428500, 428600, 428700, 480100, and 490100	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	1080	Added USSGL account 438200 with Reimbursable Flag attribute domain value "R"; Deleted USSGL account 413100 and 414100; Revised Financing Account Code attribute domain value for USSGL accounts 414300, 414400, 414600, 414700, 415100, 415200, 422200, 422500, 425100, 425200, 425300, 425500, 426000, 426100, 426200, 426300, 426400, 426500, 426600, 426700, 427100, 427500, 427600, 427700, 428300, 428500, 428600, 428700, 480100, 487100, 487200, 488100, 490100, 497100, 497200, and 498100	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	1081	Revised Financing Account Code attribute domain value for USSGL accounts 487100 and 497100	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	1082	Deleted USSGL account 415200	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	1083	Deleted USSGL account 414700	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	1093	Revised Financing Account Code attribute domain value for USSGL accounts 487200 and 497200	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	1200	Revised Financing Account Code attribute domain value for USSGL account 412500	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	1234	Revised Financing Account Code attribute domain value for USSGL account 439500	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	1236	Revised Financing Account Code attribute domain value for USSGL account 414600	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	1250	Revised Financing Account Code attribute domain value for USSGL account 412000	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	1251	Revised Financing Account Code attribute domain value for USSGL accounts 416000, 416500 and 418300	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	1252	Revised Financing Account Code attribute domain value for USSGL account 404700	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	1300	Added USSGL account 414120; Deleted USSGL account 404200; Revised Trans Code attribute domain value from "X/N" to "N" for USSGL accounts 414100 and 414300	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	8
V	1400	Added USSGL account 414120; Deleted USSGL account 404200; Revised Financing Account Code attribute domain value for USSGL accounts 414100 and 414300	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	8
V	1430	Revised Financing Account Code attribute domain value for USSGL account 404400	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	1500	Added USSGL account 413120; Deleted USSGL account 403200; Revised Trans Code attribute domain value from "X/N" to "N" for USSGL account 413100	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	1600	Added USSGL account 413120; Deleted USSGL account 403200; Revised Trans Code attribute domain value from "X/N" to "N" for USSGL account 413100	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	1700	Added USSGL account 425400; Deleted USSGL accounts 426100, 426400, 426600, 427300, and 427700 with Reimbursable Flag attribute domain value "R"; Revised Reimbursable Flag attribute domain value from "D/R" to "R" and Fed/Non attribute domain value from "E/F/N" to "E/F" for USSGL account 425200	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	1701	Deleted USSGL account 428300 with Reimbursable Flag attribute domain value "R"; Revised Reimbursable Flag attribute domain value from "D/R" to "R" for USSGL account 425100	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	1740	Revised Reimbursable Flag attribute domain value from "D/R" to "D" for USSGL accounts 406000 and 407000; Revised Reimbursable Flag attribute domain value from "D/R" to "R" for USSGL account 421000	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1

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

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
V	1800	Added USSGL account 425400; Deleted USSGL accounts 425500, 426100, 426200, 426300, 426400, 426500, 426600, 427300 and 427700 with Reimbursable Flag attribute domain value "R"; Revised Financing Account Code attribute domain value for USSGL accounts 422200, 425200, 425300, 426000, 426100, 426200, 426300, 426400, 426500, 426600, 426700, 427100, 427300, 427500, 427600, and 427700	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	1801	Added USSGL account 422300; Deleted USSGL account 422100 with Reimbursable Flag attribute domain value "D"; Deleted USSGL accounts 422500 and 428300 with Reimbursable Flag attribute domain value "R"; Revised Financing Account Code attribute domain value for USSGL accounts 425100, 428500, 428600, and 428700	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	1820	Revised Financing Account Code attribute domain value for USSGL account 415100	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	1824	Revised Financing Account Code attribute domain value for USSGL account 439500	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	1825	Revised Financing Account Code attribute domain value for USSGL account 414600	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	1840	Revised Financing Account Code attribute domain value for USSGL accounts 406000, 407000, and 421000	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	1841	Revised Financing Account Code attribute domain value for USSGL accounts 416000 and 418300	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	1842	Revised Financing Account Code attribute domain value for USSGL account 404700	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	1940	Deleted USSGL account 463000; Revised Financing Account Code attribute domain value for USSGL accounts 445000, 451000, 461000, 462000, 470000 and 472000	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	1941	Deleted USSGL account 463000; Revised Financing Account Code attribute domain value for USSGL accounts 445000, 451000, 461000, 462000, 470000 and 472000	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	1951	Deleted USSGL accounts 462000 and 463000; Revised Financing Account Code attribute domain value for USSGL accounts 445000, 451000, 461000, 470000 and 472000	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	1952	Revised Reimbursable Flag attribute domain value from "D/R" to "R" for USSGL account 425100	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	1953	Revised Financing Account Code attribute domain value for USSGL account 465000	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	2001	Revised Financing Account Code attribute domain value for USSGL accounts 480100, 488100, 490100, and 498100	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	2002	Revised Financing Account Code attribute domain value for USSGL accounts 480100, 488100, 490100, and 498100	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	2003	Revised Financing Account Code attribute domain value for USSGL accounts 480100, 488100, 490100, and 498100	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	2101	Revised Financing Account Code attribute domain value for USSGL accounts 480100, 480200, 488100, 488200, 490100, 490200, 498100, and 498200	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	2102	Revised Financing Account Code attribute domain value for USSGL accounts 480100, 480200, 488100, 488200, 490100, 490200, 498100, and 498200	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	2103	Revised Financing Account Code attribute domain value for USSGL accounts 480100, 480200, 488100, 488200, 490100, 490200, 498100, and 498200	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	2170	Revised Financing Account Code attribute domain value for USSGL accounts 480100, 488100, 490100, and 498100; Revised Reimbursable Flag attribute domain value from "D/R" to "D" for USSGL accounts 480200, 488200, 490200, and 498200	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	2201	Revised Financing Account Code attribute domain value for USSGL accounts 451000, 461000, and 470000	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	2202	Revised Financing Account Code attribute domain value for USSGL accounts 451000, 459000, 461000, and 470000	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1

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

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
V	2203	Revised Financing Account Code attribute domain value for USSGL account 459000	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	2301	Revised Financing Account Code attribute domain value for USSGL accounts 462000 and 472000	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	2302	Revised Financing Account Code attribute domain value for USSGL accounts 462000, 469000, and 472000	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	2303	Revised Financing Account Code attribute domain value for USSGL account 469000	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	2403	Deleted USSGL account 463000; Revised Financing Account Code attribute domain value for USSGL accounts 445000	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	2413	Revised Financing Account Code attribute domain value for USSGL accounts 445000 and 465000	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	2501	Deleted USSGL account 463000; Revised Financing Account Code attribute domain value for USSGL accounts 445000, 451000, 461000, 465000, 470000, 480100, 488100, 490100, and 498100; Revised Reimbursable Flag attribute domain value from "D/R" to "D" for USSGL accounts 480200, 488200, 490200 and 498200	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	2502	Deleted USSGL account 463000; Revised Financing Account Code attribute domain value for USSGL accounts 462000, 465000, 472000, 480100, 488100, 490100, and 498100; Revised Reimbursable Flag attribute domain value from "D/R" to "D" for USSGL accounts 480200, 488200, 490200, 490800 and 498200	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	3000	Revised Financing Account Code attribute domain value for USSGL accounts 480100 and 490100	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	3001	Revised Financing Account Code attribute domain value for USSGL accounts 480100, 483100, 487100, 488100, 490100, 493100, 497100, and 498100	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	3010	Revised Financing Account Code attribute domain value for USSGL accounts 480100, 488100, 490100, and 498100; Revised Reimbursable Flag attribute domain value from "D/R" to "D" for USSGL accounts 480200, 488200, 490200 and 498200	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	3020	Revised Reimbursable Flag attribute domain value from "D/R" to "D" for USSGL accounts 480200, 488200, 490200, and 498200	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	3030	Revised Financing Account Code attribute domain value for USSGL accounts 483100 and 493100	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	3031	Revised Financing Account Code attribute domain value for USSGL accounts 483100 and 493100	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	3040	Revised Financing Account Code attribute domain value for USSGL accounts 487100 and 497100	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	3050	Revised Financing Account Code attribute domain value for USSGL accounts 480100, 483100, 487100, 488100, 490100, 493100, 497100, and 498100	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	3060	Added USSGL account 422300; Deleted USSGL account 422100 with Reimbursable Flag attribute domain value "D"; Deleted USSGL accounts 422500 and 428300 with Reimbursable Flag attribute domain value "R"; Revised Financing Account Code attribute domain value for USSGL accounts 422500, 425100, 428300, 428500, 428600, and 428700	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	3061	Added USSGL account 422300; Deleted USSGL account 422100 with Reimbursable Flag attribute domain value "D"; Revised Financing Account Code attribute domain value for USSGL accounts 422500, 423000, 423200, 423300, 423400, 425100, 428300, 428500, 428600, and 428700	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1

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

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
V	3070	Added USSGL account 422300; Deleted USSGL account 422100 with Reimbursable Flag attribute domain value "D"; Deleted USSGL accounts 422500 and 428300 with Reimbursable Flag attribute domain value "R"; Revised Financing Account Code attribute domain value for USSGL accounts 422500, 425100, 428300, 428500, 428600, and 428700	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	3071	Revised Reimbursable Flag attribute domain value from "D/R" to "R" for USSGL account 4251000	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	3080	Revised Financing Account Code attribute domain value for USSGL accounts 423000, 423200, 423300 and 423400	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	3081	Revised Financing Account Code attribute domain value for USSGL accounts 423000, 423200, 423300 and 423400	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	3090	Added USSGL account 422300; Deleted USSGL account 422100 with Reimbursable Flag attribute domain value "D"; Deleted USSGL accounts 422500 and 428300 with Reimbursable Flag attribute domain value "R"; Revised Financing Account Code attribute domain value for USSGL accounts 422500, 423000, 423200, 423300, 423400, 425100, 428300, 428500, 428600, and 428700	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	4030	Added USSGL account 425400; Deleted USSGL account 427700 with Reimbursable Flag attribute domain value "R"; Revised Reimbursable Flag attribute domain value from "D/R" to "R" for USSGL account 425200	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	4031	Deleted USSGL account 427300 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	4033	Added USSGL account 425400; Deleted USSGL accounts 426100, 426400 and 426600 with Reimbursable Flag attribute domain value "R"; Revised Reimbursable Flag attribute domain value from "D/R" to "R" for USSGL account 425200; Revised Financing Account Code attribute domain value for USSGL account 487200	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	4050	Deleted USSGL accounts 422500 and 428300 with Reimbursable Flag attribute domain value "R"; Revised Reimbursable Flag attribute domain value from "D/R" to "R" for USSGL account 425100	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	4051	Revised Reimbursable Flag attribute domain value from "D/R" to "R" for USSGL account 425100	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	4052	Added USSGL account 425400; Deleted USSGL accounts 426100, 426400, 426600, and 427700 with Reimbursable Flag attribute domain value "R"; Revised Reimbursable Flag attribute domain value from "D/R" to "R" for USSGL account 425200	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	4055	Revised Reimbursable Flag attribute domain value from "D/R" to "D" for USSGL accounts 406000 and 407000; Revised Reimbursable Flag attribute domain value from "D/R" to "R" for USSGL account 421000	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	4110	Revised Reimbursable Flag attribute domain value from "D/R" to "D" for USSGL accounts 480200, 488200, 490200, and 498200	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	4120	Deleted USSGL accounts 425500 and 427700 with Reimbursable Flag attribute domain value "R"; Revised Financing Account Code attribute domain value for USSGL accounts 422200, 425200, 425300, 427100, 427500, 427600, 427700, 487200, and 497200	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	4121	Deleted USSGL account 427300 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1

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

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
V	4123	Added USSGL account 425400; Deleted USSGL accounts 426100, 426400, and 426600 with Reimbursable Flag attribute domain value "R"; Revised Financing Account attribute domain value for USSGL accounts 422200, 425200, 425300, 426100, 426200, 426300, 426400, 426500, 426600, 487200, and 497200	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	4124	Revised Financing Account attribute domain value for USSGL accounts 426000 and 426700	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	4140	Added USSGL account 422300; Deleted USSGL account 422100 with Reimbursable Flag "D"; Deleted USSGL account 428300 with Reimbursable Flag attribute domain value "R"; Revised Financing Account attribute domain value for USSGL accounts 425100, 428300, 428500, 428600, and 428700	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
	4141	Revised Reimbursable Flag attribute domain value from "D/R" to "R" for USSGL account 425100	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	4142	Added USSGL account 425400; Deleted USSGL accounts 425500, 426400 and 426600 with Reimbursable Flag attribute domain value "R"; Revised Reimbursable Flag attribute domain value from "D/R" to "R" for USSGL account 425200	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	4143	Revised Financing Account attribute domain value for USSGL accounts 487200 and 497200	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	4145	Revised Financing Account attribute domain value for USSGL accounts 404700, 406000, 407000, 416000, and 421000; Revised Reimbursable Flag attribute domain value from "D/R" to "D" for USSGL account 421500	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	5311	Added USSGL account 422300; Deleted USSGL accounts 422100 and 425100; Revised Financing Account Code attribute domain value for USSGL accounts 414900, 420100, 422500, 428300, 428500, 428600, 428700, 480100, and 490100	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	5312	Deleted USSGL accounts 428300 with Reimbursable Flag attribute domain value "R"; Revised Financing Account Code attribute domain value for USSGL accounts 420100, 422200, 425100, 480100, 480200, and 490100	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	5313	Revised Financing Account Code attribute domain value for USSGL accounts 414900, 420100, 422200, 422500, 425100, 428300, 428500, 428600, 428700, 480100, and 490100	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	5314	Added USSGL account 422300; Deleted USSGL accounts 422100 and 425100 with Reimbursable Flag attribute domain value "D"; Deleted USSGL account 428300 with Reimbursable Flag attribute domain value "R"; Revised Financing Account Code attribute domain value for USSGL accounts 414900, 420100, 422200, 422500, 425100, 428300, 428500, 428600, 428700, 480100, and 490100	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	5321	Deleted USSGL account 463000; Revised Financing Account Code attribute domain value for USSGL accounts 445000, 451000, 461000, 462000, 465000, 470000 and 472000	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	5322	Deleted USSGL account 463000; Revised Financing Account Code attribute domain value for USSGL accounts 445000, 451000, 461000, 462000, 465000, 470000, and 472000	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	5323	Deleted USSGL account 463000; Revised Financing Account Code attribute domain value for USSGL accounts 445000, 451000, 461000, 462000, 465000, 470000, and 472000	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	5324	Deleted USSGL account 463000; Revised Financing Account Code attribute domain value for USSGL accounts 445000, 451000, 461000, 462000, 465000, 470000, and 472000	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1

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

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
V	5331	Added USSGL account 422300; Deleted USSGL accounts 422100 and 425100; Revised Financing Account Code attribute domain value for USSGL accounts 422500, 428300, 428500, 428600, 428700, 480100, and 490100	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	5332	Deleted USSGL account 428300 with Reimbursable Flag attribute domain value "R"; Revised Financing Account Code attribute domain value for USSGL accounts 425100, 480100, and 490100	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	5333	Revised Financing Account Code attribute domain value for USSGL accounts 422500, 425100, 428300, 428500, 428600, 428700, 480100, and 490100	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	5334	Added USSGL account 422300; Deleted USSGL accounts 422100 with Reimbursable Flag attribute domain value "D"; Deleted USSGL account 428300 with Reimbursable Flag attribute domain value "R"; Revised Financing Account Code attribute domain value for USSGL accounts 422500, 425100, 428300, 428500, 428600, 428700, 480100, and 490100	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	5341	Added USSGL account 422300; Deleted USSGL accounts 422100, 423300, 423400 and 425100; Revised Financing Account Code attribute domain value for USSGL accounts 422500, 423200, 428300, 428500, 428600, 428700, 480100, 483100, 487100, 488100, 490100, 493100, 497100, and 498100	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	5342	Deleted USSGL account 428300 with Reimbursable Flag attribute domain value "R"; Revised Financing Account Code attribute domain value for USSGL accounts 423000, 423300, 423400, 425100, 480100, 483100, 487100, 488100, 490100, 493100, 497100, and 498100	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	5343	Revised Financing Account Code attribute domain value for USSGL accounts 422500, 423000, 423200, 423300, 423400, 425100, 428300, 428500, 428600, 428700, 480100, 483100, 487100, 488100, 490100, 493100, 497100, and 498100	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V	5344	Added USSGL account 422300; Deleted USSGL account 422100 with Reimbursable Flag attribute domain value "D"; Deleted USSGL account 428300 with Reimbursable Flag attribute domain value "R"; Revised Financing Account Code attribute domain value for USSGL accounts 422500, 423000, 423200, 423300, 423400, 425100, 428300, 428500, 428600, 428700, 480100, 483100, 487100, 488100, 490100, 493100, 497100, and 498100	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V						
	Footnote					
V	6	Revised	Bulletin No. 2020-15	2021-01	SF 133/Schedule P	1
V						
V						
<i>USSGL Crosswalks to Reclassified Statements:</i>						
VI	Reclassified Balance Sheet:					
VI	Column					
VI	None				RBS	
VI						
	Line					
VI	3.13	Added USSGL account 199010	Bulletin No. 2020-15	2021-01	RBS	7
VI	7.14	Added USSGL accounts 299010 and 299110	Bulletin No. 2020-15	2021-01	RBS	7
VI	9.1	Added USSGL accounts 310710 and 570010	Bulletin No. 2020-15	2021-01	RBS	7
VI	9.2	Added USSGL accounts 310710, 320710, 570006, and 570010	Bulletin No. 2020-15	2021-01	RBS	7
	Footnote					

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

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
VI	None				RBS	
VI						
	Reclassified Statement of Net Cost:					
VI	Line					
VI	None				RSNC	
VI						
	Footnote					
VI	None				RSNC	
VI						
	Reclassified Statement of Operations and Changes in Net Position					
VI	Line					
VI	7.2	Added USSGL 310710	Bulletin No. 2020-15	2021-01	RSOCNP	7
VI	7.3	Added USSGL 570010	Bulletin No. 2020-15	2021-01	RSOCNP	7
VI	7.16	Added USSGL 320710	Bulletin No. 2020-15	2021-01	RSOCNP	7
VI	7.17	Added USSGL 570006	Bulletin No. 2020-15	2021-01	RSOCNP	7
VI						
	Footnote					
VI	None				RSOCNP	
VI						
	Validations and Edits					
VII	Validations					
VII	Validation Number					
VII	17E	Deleted USSGL accounts 413100 and 414100	Bulletin No. 2020-15	2021-01	VAL	8
VII	27	Added Credit Cohort Year domain value "2021"	Bulletin No. 2020-15	2021-01	VAL	16
VII	27E	Added pass exception for Credit Cohort Year domain value "2022"; Deleted pass exception for Credit Cohort Year domain value "2021"	Bulletin No. 2020-15	2021-01	VAL	16
VII	29E	Deleted USSGL account 463000	Bulletin No. 2020-15	2021-01	VAL	8
VII	30E	Deleted USSGL account 463000	Bulletin No. 2020-15	2021-01	VAL	8
VII	33E	Added exceptions for USSGL account 422300	Bulletin No. 2020-15	2021-01	VAL	8
VII	34E	Added exceptions for USSGL account 422300	Bulletin No. 2020-15	2021-01	VAL	8
VII	37	Added USSGL account 299110; Deleted USSGL accounts 403200 and 404200	Bulletin No. 2020-15	2021-01	VAL	8
VII	44	Added USSGL accounts 413100, 413120, 414100, and 414120	Bulletin No. 2020-15	2021-01	VAL	8
VII	49	Added USSGL account 414120; Deleted USSGL account 404200; Revised validation description and error message	Bulletin No. 2020-15	2021-01	VAL	8
VII	50	Added USSGL account 413120; Deleted USSGL account 403200; Revised validation description and error message	Bulletin No. 2020-15	2021-01	VAL	8
VII	99	Deleted USSGL accounts 422500, 425500, 426400, 426600, 427300, 427700, 428300, and 438200	Bulletin No. 2020-15	2021-01	VAL	1
VII	99E	Deleted exceptions for USSGL accounts 419000, 422500, 425500, 426100, 426400, 426600, 427300, 427700, 428300, and 438200	Bulletin No. 2020-15	2021-01	VAL	1
VII	104	Deleted USSGL accounts 422100, 426100, 426200, 426300, 426500, and 426600	Bulletin No. 2020-15	2021-01	VAL	1
VII	106	Deleted validation	Bulletin No. 2020-15	2021-01	VAL	1
VII	106E	Deleted validation exceptions	Bulletin No. 2020-15	2021-01	VAL	1
	Edits					
VII	Edit Number					
VII	3	Added USSGL account 422300	Bulletin No. 2020-15	2021-01	EDIT	8

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

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
VII	4	Added USSGL accounts 299110, 413120, 414120, and 422300; Deleted USSGL accounts 403200, 404200, and 463000	Bulletin No. 2020-15	2021-01	EDIT	8
VII	16	Added USSGL account 422300	Bulletin No. 2020-15	2021-01	EDIT	8
VII	19	Deleted USSGL account 463000	Bulletin No. 2020-15	2021-01	EDIT	8
VII	21	Added closing group 422300; Added USSGL accounts 413120 to Closing Group 413900, 414120 to Closing Group 414900, 422300 to Closing Group 422300, and 425400 to Closing Group 420100; Deleted USSGL account 463000 from Closing Groups 445000 and 465000	Bulletin No. 2020-15	2021-01	EDIT	8
VII	22	Added USSGL accounts 199010 and 299010	Bulletin No. 2020-15	2021-01	EDIT	8
VII	23	Added USSGL accounts 199010, 299010, 299110, 310710, 320710, 570006, and 570010	Bulletin No. 2020-15	2021-01	EDIT	8
VII	24	Added USSGL accounts 413120, 414120, 422300, and 425400; Deleted USSGL accounts 403200, 404200, and 463000	Bulletin No. 2020-15	2021-01	EDIT	8
VII	32	Revised Name and Left Side Label	Bulletin No. 2020-15	2021-01	EDIT	8
VII	45	Added closing groups 199010 and 299010; Added USSGL accounts 199010 to Closing Group 199010, 299010 to Closing Group 299010, 310710 to Closing Group 310000, 320710 to Closing Group 320000, and 570006 and 570010 to Closing Group 331000	Bulletin No. 2020-15	2021-01	EDIT	8
VII	46	Added USSGL accounts 422300 and 425400	Bulletin No. 2020-15	2021-01	EDIT	8
VII	47	Added USSGL accounts 413120, 414120, 422300, and 425400	Bulletin No. 2020-15	2021-01	EDIT	8
VII	69	Added USSGL accounts 413120, 414120, 422300, and 425400; Deleted USSGL accounts 403200, 404200, and 463000	Bulletin No. 2020-15	2021-01	EDIT	8
VII	70	Added USSGL accounts 413120, 414120, 422300, and 425400; Deleted USSGL accounts 403200, 404200, and 463000	Bulletin No. 2020-15	2021-01	EDIT	8
VII	71	Added USSGL accounts 413120, 414120, 422300, and 425400; Deleted USSGL accounts 403200, 404200, and 463000	Bulletin No. 2020-15	2021-01	EDIT	8
VII	72	Added USSGL accounts 413120, 414120, 422300, and 425400; Deleted USSGL accounts 403200, 404200, and 463000	Bulletin No. 2020-15	2021-01	EDIT	8
VII	73	Added USSGL accounts 413120, 414120, 422300, and 425400; Deleted USSGL accounts 403200, 404200, and 463000	Bulletin No. 2020-15	2021-01	EDIT	8
VII	100	Added USSGL accounts 413120, 414120, 422300, and 425400; Deleted USSGL accounts 403200, 404200, and 463000	Bulletin No. 2020-15	2021-01	EDIT	8
VII	101	Added USSGL accounts 413120, 414120, 422300, and 425400; Deleted USSGL accounts 403200, 404200, and 463000	Bulletin No. 2020-15	2021-01	EDIT	8
VII	102	Added USSGL accounts 413120, 414120, 422300, and 425400; Deleted USSGL accounts 403200, 404200, and 463000	Bulletin No. 2020-15	2021-01	EDIT	8
VII	103	Added USSGL accounts 413120, 414120, 422300, and 425400; Deleted USSGL accounts 403200, 404200, and 463000	Bulletin No. 2020-15	2021-01	EDIT	8
VII	104	Added USSGL accounts 413120, 414120, 422300, and 425400; Deleted USSGL accounts 403200, 404200, and 463000	Bulletin No. 2020-15	2021-01	EDIT	8
VII	105	Added USSGL accounts 413120, 414120, 422300, and 425400; Deleted USSGL accounts 403200, 404200, and 463000	Bulletin No. 2020-15	2021-01	EDIT	8
VII	106	Added USSGL accounts 413120, 414120, 422300, and 425400; Deleted USSGL accounts 403200, 404200, and 463000	Bulletin No. 2020-15	2021-01	EDIT	8
VII	107	Added USSGL accounts 413120, 414120, 422300, and 425400; Deleted USSGL accounts 403200, 404200, and 463000	Bulletin No. 2020-15	2021-01	EDIT	8

**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>
VII	118		Added USSGL accounts 413120, 414120, 422300, and 425400; Deleted USSGL accounts 403200, 404200, and 463000	Bulletin No. 2020-15	2021-01	EDIT	8
VII	119		Added USSGL accounts 413120, 414120, 422300, and 425400; Deleted USSGL accounts 403200, 404200, and 463000	Bulletin No. 2020-15	2021-01	EDIT	8
VII	120		Added USSGL accounts 413120, 414120, 422300, and 425400; Deleted USSGL accounts 403200, 404200, and 463000	Bulletin No. 2020-15	2021-01	EDIT	8
VII	121		Added USSGL accounts 413120, 414120, 422300, and 425400; Deleted USSGL accounts 403200, 404200, and 463000	Bulletin No. 2020-15	2021-01	EDIT	8
VII	122		Added USSGL accounts 413120, 414120, 422300, and 425400; Deleted USSGL accounts 403200, 404200, and 463000	Bulletin No. 2020-15	2021-01	EDIT	8
VII	123		Added USSGL accounts 413120, 414120, 422300, and 425400; Deleted USSGL accounts 403200, 404200, and 463000	Bulletin No. 2020-15	2021-01	EDIT	8
VII	124		Added edit to ensure USSGL accounts 310710 and 570010 sum to zero.	Bulletin No. 2020-15	2021-01	EDIT	8

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

Bulletin No. 2021-12	
1	Change based on OMB guidance/approval.
2	This change is required to correct an error.
3	This change was due to a change to Appendix 3 of the TFM Volume 1, Part 2, Chapter 4700.
4	Change needed to be in compliance with OMB Circular No. A-11 appendix F.
5	Revised Credit Cohort attribute domain values to add next fiscal year.
6	Change required because OMB/Treasury deemed TAS exception to established validation.
7	Revised USSGL title and/or definition to accurately describe the use of this USSGL account.
8	Required because of the creation, deletion, or change of a USSGL account.
9	Change needed to be in compliance with OMB Circular No. A-136.
10	This change is needed for the GFRS to GTAS conversion.
11	Some validation exceptions are only needed or approved for a certain fiscal year(s) and do not carry over to the following fiscal year.
12	This change was due to a change to Appendix 2 of the TFM Volume 1, Part 2, Chapter 4700.
13	This change is needed due to the passage of PL 116-20.
14	Updates required to provide clarification to agencies when reporting custodial activity.
15	Pro forma updates for prior period adjustment for the General Fund of the U.S. Government.
16	Change is related to GTAS code changes or enhancements.
17	Changes related to addition of new RC 31 and RC 32
18	Change is needed to account for Treasury approved changes for custodial TAS in the 36XX main account series.
19	Streamline balance sheet project. Optional for agencies for 2020. Financial Report of the US Government will implement for 2020 FR preparation. This will be required for all entities in 2021.
20	GTAS Fund Type Code no longer needed on crosswalk.