

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

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
<b>Bulletin No. 2022-12</b>						
<b>Part 1 Fiscal 2022</b>						
<b>I</b>	<b><i>USSGL Chart of Accounts:</i></b>					
I	421100	Revised	Bulletin No. 2022-12	2022-09	COA	8
<b>II</b>	<b><i>USSGL Accounts and Definitions:</i></b>					
II	421000	Revised	Bulletin No. 2022-12	2022-09	DEF	7
II	421100	Revised	Bulletin No. 2022-12	2022-09	DEF	7
II	449000	Revised	Bulletin No. 2022-12	2022-09	DEF	7
II	459000	Revised	Bulletin No. 2022-12	2022-09	DEF	7
II	469000	Revised	Bulletin No. 2022-12	2022-09	DEF	7
<b>III</b>	<b><i>USSGL Account Transactions:</i></b>					
III	A108	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	A119	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	A120	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	A124	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	A125	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	A127	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	A129	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	A130	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	A131	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	A132	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	A133	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	A134	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	A135	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	A136	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	A137	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	A139	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	A145	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	A148	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	A162	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	A163	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	A165	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	A174	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	A179	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	A187	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	A189	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	A190	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	A193	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	A199	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	A216	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	A404	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	A406	Revised	Bulletin No. 2022-12	2022-09	TC	1

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

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III	A412	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	A414	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	A426	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	A430	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	A440	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	A442	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	A484	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	A486	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	A499	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	A500	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	A502	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	A512	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	A514	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	A520	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	A530	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	A534	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	A710	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	A711	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	A712	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	A714	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	A715	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	B102	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	B103	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	B104	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	B106	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	B107	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	B108	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	B109	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	B114	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	B116	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	B121	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	B122	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	B126	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	B129	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	B131	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	B137	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	B138	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	B152	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	B154	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	B162	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	B202	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	B302	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	B304	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	B306	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	B308	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	B309	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	B310	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	B314	Revised	Bulletin No. 2022-12	2022-09	TC	1

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

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III	B316	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	B406	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	B412	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	B416	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	B417	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	B418	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	B428	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	B430	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	B436	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	B452	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	B606	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	C110	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	C182	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	C185	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	C186	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	C406	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	C430	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	C456	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	C457	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	C458	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	C604	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	C704	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	C708	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	C780	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	D103	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	D107	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	D112	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	D114	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	D122	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	D126	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	D436	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	D438	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	D502	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	D610	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	D622	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	D626	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	E102	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	E104	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	E106	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	E108	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	E109	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	E412	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	F106	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	F108	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	F109	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	F110	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	F113	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	F121	Revised	Bulletin No. 2022-12	2022-09	TC	1

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

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III	F122	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	F123	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	F127	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	F132	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	F144	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	F147	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	F148	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	F302	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	F304	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	F306	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	F308	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	F312	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	F316	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	F334	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	F354	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	F372	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	F382	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	F384	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	F386	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	F391	Revised	Bulletin No. 2022-12	2022-09	TC	1
III	H402	Revised	Bulletin No. 2022-12	2022-09	TC	1
IV	<b>USSGL Account Attributes:</b>					
	<b>USSGL Proprietary and Budgetary Account Attribute Definition Report:</b>					
IV	Definition					
IV		Added Bureau Code attribute, this attribute will be for Agency use only not required for GTAS reporting.	Bulletin No. 2022-12	2022-09	ADR	15
IV	<b>USSGL Proprietary and Budgetary Account Attribute Table:</b>					
IV	Attribute					
	USSGL					
IV	416500	Revised Debit Credit Indicator attribute domain value from "D/C" to "D"	Bulletin No. 2022-12	2022-09	ATT TBL	1
IV	416512	Revised Debit Credit Indicator attribute domain value from "D/C" to "D"	Bulletin No. 2022-12	2022-09	ATT TBL	1
IV	442000	Revised Debit Credit Indicator attribute domain value from "D/C" to "C"	Bulletin No. 2022-12	2022-09	ATT TBL	1
IV	443000	Revised Debit Credit Indicator attribute domain value from "D/C" to "C"	Bulletin No. 2022-12	2022-09	ATT TBL	1
IV	472000	Revised Debit Credit Indicator attribute domain value from "D/C" to "C"	Bulletin No. 2022-12	2022-09	ATT TBL	1
	<b>USSGL Crosswalks to Standard External Reports:</b>					
V	<b>Balance Sheet:</b>					
V	Column					
V						
V	Line					
V	3.4	Moved USSGL 199000F from Line 3.4 to Line 6.3	Bulletin No. 2022-12	2022-09	BS	7
V	6.3	Added	Bulletin No. 2022-12	2022-09	BS	7
V	22.2	Moved USSGLs 219000F & 299000F from Line 22.2 to Line 26.6	Bulletin No. 2022-12	2022-09	BS	7

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

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V	26.6	Added	Bulletin No. 2022-12	2022-09	BS	7
V	41	Revised from "Total Unexpended Appropriation (Combined or Consolidated)" to "Total Unexpended Appropriation (Consolidated)"	Bulletin No. 2022-12	2022-09	BS	1
V	41.3	Added	Bulletin No. 2022-12	2022-09	BS	1
V	42	Revised from "Total Cumulative Results of Operations (Combined or Consolidated)" to "Total Cumulative Results of Operations (Consolidated)"	Bulletin No. 2022-12	2022-09	BS	1
V	42.3	Added	Bulletin No. 2022-12	2022-09	BS	1
	<u>Footnote</u>					
V	9	Added Footnote 9 for eliminations of transactions and balances between Funds from Dedicated Collections.	Bulletin No. 2022-12	2022-09	BS	1
	<b>Statement of Net Cost:</b>					
V	<u>Line</u>					
V	None				SNC	
V	<u>Footnote</u>					
V						
	<b>Statement of Changes in Net Position</b>					
V	<u>Line</u>					
V	<u>Footnote</u>					
	<b>Statement of Custodial Activity:</b>					
V	<u>Line</u>					
	<u>Footnote</u>					
V	None				SCA	
V						
	<b>Statement of Budgetary Resources:</b>					
V	<u>Column</u>					
V	None				SBR	
V	<u>Line</u>					

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Summary of Changes**

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V	1071	Added USSGL accounts 411601, 415300, 417600, 419100, 419200, 419600, 419700, 429500, 432000, 435100, 436000, 487100, 487200 and 497200 with footnote 3; Added USSGL accounts 411910 and 435400 with no footnote; Added USSGL account 414600 with TAS Status attribute domain value U/E and Fund Type attribute domain value EP/ER; Added USSGL account 415300 with Begin End Indicator attribute domain value "B"; Added USSGL account 416600 with Fund Type attribute domain value "EG"; Added USSGL account 429500 with Begin End Indicator attribute domain value "B"; Added USSGL account 436000 with Begin End Indicator attribute domain value "B"; Added USSGL account 439700 with Fund Type attribute domain value "EG" and footnote 3; Deleted USSGL account 435000 with TAS Status attribute domain value "U"; Revised Debit Credit Indicator attribute domain value from "D/C" to "D" for USSGL account 411601 with no footnote; Revised TAS Status attribute domain value from "U/E" to "U" for USSGL account 413100; Revised Authority Type attribute domain value from "P/S" to "P" and TAS Status attribute domain value from "U/E" to "U" for USSGL account 414600 with Financing Account Code attribute domain value "D/G"; Revised TAS Status attribute domain value from "U/E" to "U" for USSGL account 426300 with Financing Account Code attribute domain value "D/G"; Revised Debit Credit Indicator attribute domain value from "D/C" to "C" for USSGL account 435100 with no footnote; Revised Debit Credit attribute domain value from "D/C" to "D" for USSGL account 416512; Revised Fund Type attribute domain value from "EG/EP/ER/ES/ET/TR" to "EG/EP/ER/ET/TR" for USSGL account 438200 with Authority Type attribute domain value "S" and footnote 3; Revised Fund Type attribute domain value from "EP/ER/ES/ET/TR" to "EP/ER/ES/ET/TR" for USSGL account 438200 with Authority Type attribute domain value "P" and footnote 3; Revised Debit Credit Indicator attribute domain value from "D/C" to "D" for USSGL accounts 487100, 487200, 497100, and 497200 with no footnotes; Revised Debit Credit Indicator attribute domain value from "D/C" to "C" for USSGL account 490800 with Begin End Indicator attribute domain value "B"	2022-12	2022-09	SBR	1/2
V	1290	Revised Debit Credit attribute domain value from "D/C" to "D" for USSGL account 411900 with TAS Status attribute domain value "E"; Revised Debit Credit attribute domain value from "D/C" to "D" for USSGL accounts 412800 and 416500; Revised TAS Status from "U/E" to "U" for USSGL account 439300; Revised Fund Type attribute domain value from "EG/ES" to "EG/EP/ES" for USSGL account 417400	2022-12	2022-09	SBR	1
V	1490	Revised Debit Credit attribute domain value from "D/C" to "D" for USSGL account 412800	2022-12	2022-09	SBR	1
V	1890	Revised TAS Status attribute domain value from "U/E" to "U" for USSGL account 439300	2022-12	2022-09	SBR	1
V	2190	Revised Debit/Credit Indicator attribute domain value from "D/C" to "C" for USSGL account 490800	2022-12	2022-09	SBR	1
V	2304	Revised Debit/Credit Indicator attribute domain value from "D/C" to "C" for USSGL account 472000	2022-12	2022-09	SBR	1
V	2405	Revised Debit Credit Indicator attribute domain value from "D/C" to "C" for USSGL accounts 442000 and 443000; Revised Debit Credit Indicator attribute domain value from "C" to "D/C" for USSGL account 449000 with Financing Account Code attribute domain value "N"	2022-12	2022-09	SBR	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	4190	Revised Debit Credit Indicator attribute domain value from "D/C" to "C" for USSGL account 490800	2022-12	2022-09	SBR	1
V	<u>Footnote</u>					
	None				SBR	
V						
V	<b>SF 133 and Schedule P: Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule</b>					
	<u>Column</u>					
V	None				SF 133/Schedule P	
V						
V	<u>Line</u>					
V	0900	Revised Debit Credit Indicator attribute domain value from "D/C" to "C" for USSGL account 490800	2022-12	2022-09	SF 133/Schedule P	1
V	1000	Revised Debit Credit Indicator attribute domain value from "D/C" to "C" for USSGL account 490800	2022-12	2022-09	SF 133/Schedule P	1
V	1029	Deleted USSGL account 435000 with TAS Status attribute domain value "U"	2022-12	2022-09	SF 133/Schedule P	1
V	1060	Revised Debit Credit Indicator attribute domain value from "D/C" to "D" for USSGL account 416512	2022-12	2022-09	SF 133/Schedule P	1
V	1100	Revised Debit Credit Indicator attribute domain value from "D/C" to "D" for USSGL account 411900	2022-12	2022-09	SF 133/Schedule P	1
V	1101	Revised Debit Credit Indicator attribute domain value from "D/C" to "D" for USSGL account 412800	2022-12	2022-09	SF 133/Schedule P	1
V	1131	Revised TAS Status attribute domain value from "U/E" to "U" for USSGL account 439300 with Reduction Type attribute domain value "OTR"	2022-12	2022-09	SF 133/Schedule P	1
V	1151	Revised Debit Credit Indicator attribute domain value from "D/C" to "D" for USSGL account 416500	2022-12	2022-09	SF 133/Schedule P	1
V	1200	Revised Debit Credit Indicator attribute domain value from "D/C" to "D" for USSGL accounts 411900 and 412800	2022-12	2022-09	SF 133/Schedule P	1
V	1201	Revised Debit Credit Indicator attribute domain value from "D/C" to "D" for USSGL account 412800	2022-12	2022-09	SF 133/Schedule P	1
V	1203	Revised Debit Credit Indicator attribute domain value from "D/C" to "D" for USSGL account 412800	2022-12	2022-09	SF 133/Schedule P	1
V	1222	Revised Fund Type attribute domain value from "EG/ES" to "EG/EP/ES" for USSGL account 417400	2022-12	2022-07	SF 133/Schedule P	1
V	1230	Revised TAS Status attribute domain value from "U/E" to "U" for USSGL account 439300 with Reduction Type attribute domain value "OTR"	2022-12	2022-09	SF 133/Schedule P	1
V	1251	Revised Debit Credit Indicator attribute domain value from "D/C" to "D" for USSGL account 416500	2022-12	2022-09	SF 133/Schedule P	1
V	1400	Revised Debit Credit Indicator attribute domain value from "D/C" to "D" for USSGL account 412800	2022-12	2022-09	SF 133/Schedule P	1
V	1722	Revised TAS Status attribute domain value from "U/E" to "U" for USSGL account 439300	2022-12	2022-09	SF 133/Schedule P	1
V	1940	Revised Debit Credit Indicator attribute domain value from "D/C" to "C" for USSGL accounts 442000, 443000, and 472000	2022-12	2022-09	SF 133/Schedule P	1
V	1941	Revised Debit Credit Indicator attribute domain value from "D/C" to "C" for USSGL accounts 442000, 443000, and 472000	2022-12	2022-09	SF 133/Schedule P	1

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

<b>Section</b>	<b>Item Changed</b>	<b>Change</b>	<b>Bulletin No.</b>	<b>Effective Reporting Period</b>	<b>USSGL TFM SECTION</b>	<b>Additional Information</b>
V	1951	Revised Debit Credit Indicator attribute domain value from "D/C" to "C" for USSGL accounts 442000, 443000, and 472000	2022-12	2022-09	SF 133/Schedule P	1
V	2001	Revised Debit Credit Indicator attribute domain value from "D/C" to "C" for USSGL account 490800	2022-12	2022-09	SF 133/Schedule P	1
V	2003	Revised Debit Credit Indicator attribute domain value from "D/C" to "C" for USSGL account 490800	2022-12	2022-09	SF 133/Schedule P	1
V	2101	Revised Debit Credit Indicator attribute domain value from "D/C" to "C" for USSGL account 490800	2022-12	2022-09	SF 133/Schedule P	1
V	2103	Revised Debit Credit Indicator attribute domain value from "D/C" to "C" for USSGL account 490800	2022-12	2022-09	SF 133/Schedule P	1
V	2170	Revised Debit Credit Indicator attribute domain value from "D/C" to "C" for USSGL account 490800	2022-12	2022-09	SF 133/Schedule P	1
V	2301	Revised Debit Credit Indicator attribute domain value from "D/C" to "C" for USSGL account 472000	2022-12	2022-09	SF 133/Schedule P	1
V	2302	Revised Debit Credit Indicator attribute domain value from "D/C" to "C" for USSGL account 472000	2022-12	2022-09	SF 133/Schedule P	1
V	2401	Revised Debit Credit Indicator attribute domain value from "D/C" to "C" for USSGL account 443000	2022-12	2022-09	SF 133/Schedule P	1
V	2402	Revised Debit Credit Indicator attribute domain value from "D/C" to "C" for USSGL account 442000	2022-12	2022-09	SF 133/Schedule P	1
V	2404	Revised Debit Credit Indicator attribute domain value from "C" to "D/C" for USSGL account 449000 with Financing Account Code attribute domain value "N"	2022-12	2022-09	SF 133/Schedule P	1
V	2501	Revised Debit Credit Indicator attribute domain value from "D/C" to "C" for USSGL accounts 442000 and 443000	2022-12	2022-09	SF 133/Schedule P	1
V	2502	Revised Debit Credit Indicator attribute domain value from "D/C" to "C" for USSGL account 472000	2022-12	2022-09	SF 133/Schedule P	1
V	3010	Revised Debit Credit Indicator attribute domain value from "D/C" to "C" for USSGL account 490800	2022-12	2022-09	SF 133/Schedule P	1
V	3020	Revised Debit Credit Indicator attribute domain value from "D/C" to "C" for USSGL account 490800	2022-12	2022-09	SF 133/Schedule P	1
V	4010	Revised Debit Credit Indicator attribute domain value from "D/C" to "C" for USSGL account 490800	2022-12	2022-09	SF 133/Schedule P	1
V	4011	Revised Debit Credit Indicator attribute domain value from "D/C" to "C" for USSGL account 490800	2022-12	2022-09	SF 133/Schedule P	1
V	4100	Revised Debit Credit Indicator attribute domain value from "D/C" to "C" for USSGL account 490800	2022-12	2022-09	SF 133/Schedule P	1
V	4110	Revised Debit Credit Indicator attribute domain value from "D/C" to "C" for USSGL account 490800	2022-12	2022-09	SF 133/Schedule P	1
V	5082	Revised Debit Credit Indicator attribute domain value from "D/C" to "D" for USSGL account 412800	2022-12	2022-09	SF 133/Schedule P	1
V	5311	Revised Debit Credit Indicator attribute domain value from "D/C" to "C" for USSGL account 490800	2022-12	2022-09	SF 133/Schedule P	1
V	5312	Revised Debit Credit Indicator attribute domain value from "D/C" to "C" for USSGL account 490800	2022-12	2022-09	SF 133/Schedule P	1
V	5313	Revised Debit Credit Indicator attribute domain value from "D/C" to "C" for USSGL account 490800	2022-12	2022-09	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	5314	Revised Debit Credit Indicator attribute domain value from "D/C" to "C" for USSGL account 490800	2022-12	2022-09	SF 133/Schedule P	1
V	5321	Revised Debit Credit Indicator attribute domain value from "D/C" to "C" for USSGL accounts 442000, 443000, and 472000	2022-12	2022-09	SF 133/Schedule P	1
V	5322	Revised Debit Credit Indicator attribute domain value from "D/C" to "C" for USSGL accounts 442000, 443000, and 472000	2022-12	2022-09	SF 133/Schedule P	1
V	5323	Revised Debit Credit Indicator attribute domain value from "D/C" to "C" for USSGL accounts 442000, 443000, and 472000	2022-12	2022-09	SF 133/Schedule P	1
V	5324	Revised Debit Credit Indicator attribute domain value from "D/C" to "C" for USSGL accounts 442000, 443000, and 472000	2022-12	2022-09	SF 133/Schedule P	1
V	Footnote					
V	7	Revised	2022-12	2022-09	SF 133/Schedule P	1
V	8	Revised	2022-12	2022-09	SF 133/Schedule P	1
V	12	Added	2022-12	2022-09	SF 133/Schedule P	1
V	<b>USSGL Crosswalks to Reclassified Statements:</b>					
	<b>Reclassified Balance Sheet:</b>					
VI	Column					
VI	None				RBS	
VI	Line					
VI	3.4	Moved USSGL 199000F from Line 3.4 to Line 6.3	Bulletin No. 2022-12	2022-09	RBS	7
VI	6.3	Added	Bulletin No. 2022-12	2022-09	RBS	7
VI	22.2	Moved USSGLs 219000F & 299000F from Line 22.2 to Line 26.6	Bulletin No. 2022-12	2022-09	RBS	7
VI	26.6	Added	Bulletin No. 2022-12	2022-09	RBS	7
VI	41	Revised from "Total Unexpended Appropriation (Combined or Consolidated)" to "Total Unexpended Appropriation (Consolidated)"	Bulletin No. 2022-12	2022-09	RBS	1
VI	41.3	Added	Bulletin No. 2022-12	2022-09	RBS	1
VI	42	Revised from "Total Cumulative Results of Operations (Combined or Consolidated)" to "Total Cumulative Results of Operations (Consolidated)"	Bulletin No. 2022-12	2022-09	RBS	1
VI	42.3	Added	Bulletin No. 2022-12	2022-09	RBS	1
VI	Footnote					
	9	Added Footnote 9 for eliminations of transactions and balances between Funds from Dedicated Collections.	Bulletin No. 2022-12	2022-09	BS	1
VI	<b>Reclassified Statement of Net Cost:</b>					
VI	Line					
VI	Footnote					
	None				RSNC	
VI	<b>Reclassified Statement of Operations and Changes in Net Position</b>					
VI	Line					

**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	Footnote					
<b>VII</b>	<b>Validations and Edits</b>					
<b>VII</b>	<b>Validations</b>					
	<u>Validation Number</u>					
VII	108	Revised	2022-12	2022-05	VAL	2
VII	108E	Added	2022-12	2022-05	VAL	2
VII	117E	Added pass exception for Fund Family 012 3105	2022-12	2022-05	VAL	1
VII	122	Added pass exceptions	2022-12	2022-05	VAL	1
VII	125	Added	2022-12	2022-05	VAL	15
VII	126	Added	2022-12	2022-06	VAL	16
VII	127	Added	2022-12	2022-06	VAL	16
<b>VII</b>	<b>Edits</b>					
	<u>Edit Number</u>					
VII	21	Deleted Closing Group 422512	2022-12	2022-06	EDIT	8
VII	67	Added BETCs "COLAVDEC" and "COLAVINC"	2022-12	2022-06	EDIT	2
VII	125	Revised from Fatal to Proposed Analytical for periods 10, 11, and 12	2022-12	2022-05	EDIT	17
VII	126	Revised from Fatal to Proposed Analytical for periods 10, 11, and 12	2022-12	2022-05	EDIT	17
VII	127	Revised from Fatal to Proposed Analytical for periods 10, 11, and 12	2022-12	2022-05	EDIT	17
VII	128	Revised from Fatal to Proposed Analytical for periods 10, 11, and 12	2022-12	2022-05	EDIT	17
VII	129	Revised from Fatal to Proposed Analytical for periods 10, 11, and 12	2022-12	2022-05	EDIT	17
VII	130	Revised from Fatal to Proposed Analytical for periods 10, 11, and 12	2022-12	2022-05	EDIT	17
VII	131	Revised from Fatal to Proposed Analytical for periods 10, 11, and 12	2022-12	2022-05	EDIT	17
VII	132	Revised from Fatal to Proposed Analytical for periods 10, 11, and 12	2022-12	2022-05	EDIT	17
VII	158	Added	2022-12	2022-06	EDIT	12
VII	159	Added	2022-12	2022-06	EDIT	12
VII	160	Added	2022-12	2022-06	EDIT	12
<b>Bulletin No. 2022-12</b>						
<b>Part 2 Fiscal 2023</b>						
<b>I</b>	<b>USSGL Chart of Accounts:</b>					
I	134900	Added	Bulletin No. 2022-12	2023-01	COA	7
I	161020	Added	Bulletin No. 2022-12	2023-01	COA	8
I	161120	Added	Bulletin No. 2022-12	2023-01	COA	8
I	161220	Added	Bulletin No. 2022-12	2023-01	COA	8
I	161320	Added	Bulletin No. 2022-12	2023-01	COA	8
I	214900	Added	Bulletin No. 2022-12	2023-01	COA	7
I	259100	Added	Bulletin No. 2022-12	2023-01	COA	8
I	259200	Added	Bulletin No. 2022-12	2023-01	COA	8
I	403500	Added	2022-12	2023-01	COA	8
I	427000	Added	2022-12	2023-01	COA	8
I	599750	Added	Bulletin No. 2022-12	2023-01	COA	8

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

<b>Section</b>	<b>Item Changed</b>	<b>Change</b>	<b>Bulletin No.</b>	<b>Effective Reporting Period</b>	<b>USSGL TFM SECTION</b>	<b>Additional Information</b>
<b>II</b>	<b>USSGL Accounts and Definitions:</b>					
II	134900	Added	Bulletin No. 2022-12	2023-01	DEF	7
II	161020	Added	Bulletin No. 2022-12	2023-01	DEF	8
II	161120	Added	Bulletin No. 2022-12	2023-01	DEF	8
II	161220	Added	Bulletin No. 2022-12	2023-01	DEF	8
II	161320	Added	Bulletin No. 2022-12	2023-01	DEF	8
II	214900	Added	Bulletin No. 2022-12	2023-01	DEF	7
II	259000	Revised	Bulletin No. 2022-12	2023-01	DEF	7
II	259100	Added	Bulletin No. 2022-12	2023-01	DEF	8
II	259200	Added	Bulletin No. 2022-12	2023-01	DEF	8
II	403500	Added	Bulletin No. 2022-12	2023-01	DEF	8
II	427000	Added	Bulletin No. 2022-12	2023-01	DEF	8
II	599750	Added	Bulletin No. 2022-12	2023-01	DEF	8
<b>III</b>	<b>USSGL Account Transactions:</b>					
III	A220	Added	Bulletin No. 2022-12	2023-01	TC	8
III	B112	Revised	Bulletin No. 2022-12	2023-01	TC	7
III	B418	Revised	Bulletin No. 2022-12	2023-01	TC	7
III	C402	Revised	Bulletin No. 2022-12	2023-01	TC	7
III	C416	Revised	Bulletin No. 2022-12	2023-01	TC	7
III	C420	Revised	Bulletin No. 2022-12	2023-01	TC	7
III	C422	Revised	Bulletin No. 2022-12	2023-01	TC	7
III	F336	Revised	Bulletin No. 2022-12	2023-01	TC	8
<b>IV</b>	<b>USSGL Account Attributes:</b>					
	<b>USSGL Proprietary and Budgetary Account Attribute Definition Report:</b>					
	Definition					
<b>IV</b>	<b>USSGL Proprietary and Budgetary Account Attribute Table:</b>					
IV	Attribute					
<b>IV</b>	<b>USSGL Proprietary and Budgetary Account Attribute Table:</b>					
	USSGL					
IV	134900	Added	Bulletin No. 2022-12	2023-01		7
IV	161020	Added	Bulletin No. 2022-12	2023-01	ATT TBL	8
IV	161120	Added	Bulletin No. 2022-12	2023-01	ATT TBL	8
IV	161220	Added	Bulletin No. 2022-12	2023-01	ATT TBL	8
IV	161320	Added	Bulletin No. 2022-12	2023-01	ATT TBL	8
IV	214900	Added	Bulletin No. 2022-12	2023-01		7
IV	259100	Added	Bulletin No. 2022-12	2023-01		8
IV	259200	Added	Bulletin No. 2022-12	2023-01		8
IV	403500	Added	Bulletin No. 2022-12	2023-01		8
IV	412050	Revised Prior Year Adjustment attribute domain value from "X" to blank	Bulletin No. 2022-12	2023-01		1
IV	415400	Added Fed/Non Fed attribute domain value "F", added Trading Partner attribute domain value "####", added Trading Partner Main attribute domain value "#####"	Bulletin No. 2022-12	2023-01		1
IV	415500	Added Fed/Non Fed attribute domain value "F", added Trading Partner attribute domain value "####", added Trading Partner Main attribute domain value "#####"	Bulletin No. 2022-12	2023-01		1

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

<b>Section</b>	<b>Item Changed</b>	<b>Change</b>	<b>Bulletin No.</b>	<b>Effective Reporting Period</b>	<b>USSGL TFM SECTION</b>	<b>Additional Information</b>
IV	419200	Added Fed/Non Fed attribute domain value "F", added Trading Partner attribute domain value "####", added Trading Partner Main attribute domain value "#####"	Bulletin No. 2022-12	2023-01		1
IV	419600	Added Fed/Non Fed attribute domain value "F", added Trading Partner attribute domain value "####", added Trading Partner Main attribute domain value "#####"	Bulletin No. 2022-12	2023-01		1
IV	419700	Added Fed/Non Fed attribute domain value "F", added Trading Partner attribute domain value "####", added Trading Partner Main attribute domain value "#####"	Bulletin No. 2022-12	2023-01		1
IV	421512	Revised Prior Year Adjustment attribute domain value from "X" to blank	Bulletin No. 2022-12	2023-01		1
IV	422500	Added Fed/Non Fed attribute domain value "F", added Trading Partner attribute domain value "####", added Trading Partner Main attribute domain value "#####"	Bulletin No. 2022-12	2023-01		1
IV	422512	Added Fed/Non Fed attribute domain value "F", added Trading Partner attribute domain value "####", added Trading Partner Main attribute domain value "#####"	Bulletin No. 2022-12	2023-01		1
IV	423100	Added Trading Partner attribute domain value "####", added Trading Partner Main attribute domain value "#####"	Bulletin No. 2022-12	2023-01		1
IV	425500	Added Fed/Non Fed attribute domain value "F", added Trading Partner attribute domain value "####", added Trading Partner Main attribute domain value "#####"	Bulletin No. 2022-12	2023-01		1
IV	425512	Added Fed/Non Fed attribute domain value "F", added Trading Partner attribute domain value "####", added Trading Partner Main attribute domain value "#####"	Bulletin No. 2022-12	2023-01		1
IV	427000	Added	Bulletin No. 2022-12	2023-01		8
IV	439000	Added Fed/Non Fed attribute domain value "F", added Trading Partner attribute domain value "####", added Trading Partner Main attribute domain value "#####"	Bulletin No. 2022-12	2023-01		1
IV	439432	Revised Prior Year Adjustment attribute domain value from "X" to blank	Bulletin No. 2022-12	2023-01		1
IV	439703	Revised Prior Year Adjustment attribute domain value from "X" to blank	Bulletin No. 2022-12	2023-01		1
IV	483200	Added Fed/Non Fed attribute domain value "F", added Trading Partner attribute domain value "####", added Trading Partner Main attribute domain value "#####"	Bulletin No. 2022-12	2023-01		1
IV	599750	Added	Bulletin No. 2022-12	2023-01		8
V	<b>USSGL Crosswalks to Standard External Reports:</b>					
	<b>Balance Sheet:</b>					
	<b>Column</b>					
V	None				BS	
V						
V	<b>Line</b>					
V	2.1	Revised Line 2.1 to add USSGLs 161020, 161120, 161220, & 161320	Bulletin No. 2022-12	2023-01	BS	8
V	3.4	Moved USSGL 134000F from Line 4.1 to Line 3.4	Bulletin No. 2022-12	2023-01	BS	7
V	4.1	Revised Line 4.1 to add USSGL 134900	Bulletin No. 2022-12	2023-01	BS	7
V	4.1	Added	Bulletin No. 2022-12	2023-01	BS	7
V	14	Revised Line 14 to add USSGLs 161020, 161120, 161220, & 161320	Bulletin No. 2022-12	2023-01	BS	8
V	22.2	Moved USSGL 214000F from Line 24.1 to Line 22.2	Bulletin No. 2022-12	2023-01	BS	7
V	24.1	Added	Bulletin No. 2022-12	2023-01	BS	7
V	24.1	Revised Line 24.1 to add USSGL accounts 214900	Bulletin No. 2022-12	2023-01	BS	7
V	24.2	Added USSGL accounts 259100 and 259200	Bulletin No. 2022-12	2023-01	BS	8
V	26.2	Added USSGL account 259200	Bulletin No. 2022-12	2023-01	BS	8
V	42.1	Added USSGL account 599750	Bulletin No. 2022-12	2023-01	BS	8
V	42.2	Added USSGL account 599750	Bulletin No. 2022-12	2023-01	BS	8
V	<b>Footnote</b>					
V	<b>Statement of Net Cost:</b>					

**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>
	<u>Column</u>					
	None				SNC	
V						
V	<u>Line</u>					
V	2	Added USSGL account 599750	Bulletin No. 2022-12	2023-01	SNC	8
V	7	Added USSGL account 599750	Bulletin No. 2022-12	2023-01	SNC	8
V	<u>Footnote</u>					
	None				SNC	
V	<b>Statement of Changes in Net Position:</b>					
	<u>Line</u>					
V	15	Added USSGL account 599750	Bulletin No. 2022-12	2023-01	SCNP	8
V	20	Added USSGL account 599750	Bulletin No. 2022-12	2023-01	SCNP	8
V	<u>Footnote</u>					
V	<b>Statement of Custodial Activity:</b>					
	<u>Line</u>					
V	7	Added USSGL account 134900	Bulletin No. 2022-12	2023-01	BS	7
V	9	Added USSGL account 214900	Bulletin No. 2022-12	2023-01	BS	7
V	<u>Footnote</u>					
	None				SCA	
V	<b>Statement of Budgetary Resources:</b>					
	<u>Column</u>					
	None				SBR	
V						
V	<u>Line</u>					
V	1071	Added USSGL 427000; Revised Federal Nonfederal Code attribute domain value from blank to "F" for USSGL accounts 415400, 415500, 419200, 419600, 419700, 422500, 422512, 425500, 425512 and 439000;	2022-12	2023-01	SBR	1
V	1290	Revised Federal Nonfederal Code attribute domain value from blank to "F" for USSGL accounts 415400, 415500, and 439000;	2022-12	2023-01	SBR	1
V	1890	Added USSGL 427000; Revised Federal Nonfederal Code attribute domain value from blank to "F" for USSGL accounts 422500 and 425500;	2022-12	2023-01	SBR	1
V	4190	Added USSGL 427000; Revised Federal Nonfederal Code attribute domain value from blank to "F" for USSGL accounts 425500 and 425512	2022-12	2023-01	SBR	1
	<u>Footnote</u>					
	None				SBR	

**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	<b>SF 133 and Schedule P: Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule</b>					
	Column					
	None				SF 133/Schedule P	
V	Line					
V	1000	Revised Federal Non-federal Code attribute domain value from blank to "F" for USSGL account 422500	2022-12	2023-01	SF 133/Schedule P	1
V	1010	Revised Federal Non-federal Code attribute domain value from blank to "F" for USSGL account 419700	2022-12	2023-01	SF 133/Schedule P	1
V	1011	Revised Federal Non-federal Code attribute domain value from blank to "F" for USSGL account 419600	2022-12	2023-01	SF 133/Schedule P	1
V	1012	Revised Federal Non-federal Code attribute domain value from blank to "F" for USSGL account 419200; Deleted USSGL account 419100 with Reimbursable Flag attribute domain value "R"	2022-12	2023-01	SF 133/Schedule P	1
V	1020	Revised Federal Non-federal Code attribute domain value from blank to "F" for USSGL accounts 415400, 415500, 419200, 419600, 419700, 422500, 425500, and 439000	2022-12	2023-01	SF 133/Schedule P	1
V	1020	Added USSGL account 427000	2012-12	2023-01	SF 133/Schedule P	8
V	1043	Revised Federal Non-federal Code attribute domain value from blank to "F" for USSGL account 422512	2022-12	2023-01	SF 133/Schedule P	1
V	1044	Revised Federal Non-federal Code attribute domain value from blank to "F" for USSGL account 422512	2022-12	2023-01	SF 133/Schedule P	1
V	1061	Revised Debit Credit Indicator attribute domain value from "D/C" to "D" for USSGL account 431000	2022-12	2023-01	SF 133/Schedule P	1
V	1063	Revised Prior Year Adjustment Code attribute domain value from "X" to blank for USSGL account 412050	2022-12	2023-01	SF 133/Schedule P	1
V	1064	Revised Prior Year Adjustment Code attribute domain value from "X" to blank for USSGL account 421512	2022-12	2023-01	SF 133/Schedule P	1
V	1065	Revised Prior Year Adjustment Code attribute domain value from "X" to blank for USSGL account 439432	2022-12	2023-01	SF 133/Schedule P	1
V	1066	Revised Prior Year Adjustment Code attribute domain value from "X" to blank for USSGL account 439703	2022-12	2023-01	SF 133/Schedule P	1
V	1080	Revised Federal Non-federal Code attribute domain value from blank to "F" for USSGL account 422500	2022-12	2023-01	SF 133/Schedule P	1
V	1081	Revised Federal Non-federal Code attribute domain value from blank to "F" for USSGL account 419700	2022-12	2023-01	SF 133/Schedule P	1
V	1082	Revised Federal Non-federal Code attribute domain value from blank to "F" for USSGL account 419600	2022-12	2023-01	SF 133/Schedule P	1
V	1083	Revised Federal Non-federal Code attribute domain value from blank to "F" for USSGL account 419200	2022-12	2023-01	SF 133/Schedule P	1
V	1084	Revised Federal Non-federal Code attribute domain value from blank to "F" for USSGL accounts 419200, 419600, 419700, 422500, 425500, and 439000	2022-12	2023-01	SF 133/Schedule P	1
V	1131	Revised Federal Non-federal Code attribute domain value from blank to "F" for USSGL account 439000	2022-12	2023-01	SF 133/Schedule P	1
V	1138	Revised Federal Non-federal Code attribute domain value from blank to "F" for USSGL accounts 415400 and 415500	2022-12	2022-09	SF 133/Schedule P	1

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

<b>Section</b>	<b>Item Changed</b>	<b>Change</b>	<b>Bulletin No.</b>	<b>Effective Reporting Period</b>	<b>USSGL TFM SECTION</b>	<b>Additional Information</b>
V	1150	Revised Debit Credit Indicator attribute domain value from "D/C" to "D" for USSGL account 412000	2022-12	2023-01	SF 133/Schedule P	1
V	1151	Revised Debit Credit Indicator attribute domain value from "D/C" to "D" for USSGL account 416500	2022-12	2023-01	SF 133/Schedule P	1
V	1230	Revised Federal Non-federal Code attribute domain value from blank to "F" for USSGL account 439000	2022-12	2023-01	SF 133/Schedule P	1
V	1250	Revised Debit Credit Indicator attribute domain value from "D/C" to "D" for USSGL account 412000	2022-12	2023-01	SF 133/Schedule P	1
V	1251	Revised Debit Credit Indicator attribute domain value from "D/C" to "D" for USSGL account 416500	2022-12	2023-01	SF 133/Schedule P	1
V	1700	Revised Federal Non-federal Code attribute domain value from blank to "F" for USSGL account 425500	2022-12	2023-01	SF 133/Schedule P	1
V	1701	Revised Federal Non-federal Code attribute domain value from blank to "F" for USSGL account 422500	2022-12	2023-01	SF 133/Schedule P	1
V	1740	Revised Debit Credit Indicator attribute domain value from "D/C" to "D" for USSGL accounts 406000, 407000, and 421500	2022-12	2023-01	SF 133/Schedule P	1
V	1800	Revised Federal Non-federal Code attribute domain value from blank to "F" for USSGL account 425500	2022-12	2023-01	SF 133/Schedule P	1
V	1800	Added USSGL account 427000	2022-12	2023-01	SF 133/Schedule P	8
V	1801	Revised Federal Non-federal Code attribute domain value from blank to "F" for USSGL account 422500	2022-12	2023-01	SF 133/Schedule P	1
V	1840	Revised Debit Credit Indicator attribute domain value from "D/C" to "D" for USSGL accounts 406000, 407000, and 421500	2022-12	2023-01	SF 133/Schedule P	1
V	1952	Revised Federal Non-federal Code attribute domain value from blank to "F" for USSGL account 422500	2022-12	2023-01	SF 133/Schedule P	1
V	3060	Revised Federal Non-federal Code attribute domain value from blank to "F" for USSGL account 422500	2022-12	2023-01	SF 133/Schedule P	1
V	3061	Revised Federal Non-federal Code attribute domain value from blank to "F" for USSGL accounts 422500 and 422512	2022-12	2023-01	SF 133/Schedule P	1
V	3070	Revised Federal Non-federal Code attribute domain value from blank to "F" for USSGL account 422500	2022-12	2023-01	SF 133/Schedule P	1
V	3071	Revised Federal Non-federal Code attribute domain value from blank to "F" for USSGL account 422500	2022-12	2023-01	SF 133/Schedule P	1
V	3072	Revised Federal Non-federal Code attribute domain value from blank to "F" for USSGL account 422512	2022-12	2023-01	SF 133/Schedule P	1
V	3090	Revised Federal Non-federal Code attribute domain value from blank to "F" for USSGL accounts 422500 and 422512	2022-12	2023-01	SF 133/Schedule P	1
V	4030	Revised Federal Non-federal Code attribute domain value from blank to "F" for USSGL accounts 425500 and 425512	2022-12	2023-01	SF 133/Schedule P	1
V	4050	Revised Federal Non-federal Code attribute domain value from blank to "F" for USSGL account 422500	2022-12	2023-01	SF 133/Schedule P	1
V	4051	Revised Federal Non-federal Code attribute domain value from blank to "F" for USSGL account 422500	2022-12	2023-01	SF 133/Schedule P	1
V	4052	Revised Federal Non-federal Code attribute domain value from blank to "F" for USSGL account 425500	2022-12	2023-01	SF 133/Schedule P	1
V	4055	Revised Federal Non-federal Code attribute domain value from blank to "F" for USSGL account 422512	2022-12	2023-01	SF 133/Schedule P	1

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

<b>Section</b>	<b>Item Changed</b>	<b>Change</b>	<b>Bulletin No.</b>	<b>Effective Reporting Period</b>	<b>USSGL TFM SECTION</b>	<b>Additional Information</b>
V	4056	Revised Debit Credit Indicator attribute domain value from "D/C" to "D" for USSGL accounts 406000, 407000, and 421500	2022-12	2023-01	SF 133/Schedule P	1
V	4120	Revised Federal Non-federal Code attribute domain value from blank to "F" for USSGL account 425500	2022-12	2023-01	SF 133/Schedule P	1
V	4123	Added USSGL account 427000	2022-12	2023-01	SF 133/Schedule P	8
V	4140	Revised Federal Non-federal Code attribute domain value from blank to "F" for USSGL account 422500	2022-12	2023-01	SF 133/Schedule P	1
V	4141	Revised Federal Non-federal Code attribute domain value from blank to "F" for USSGL account 422500	2022-12	2023-01	SF 133/Schedule P	1
V	4142	Revised Federal Non-federal Code attribute domain value from blank to "F" for USSGL account 425500	2022-12	2023-01	SF 133/Schedule P	1
V	4146	Revised Debit Credit Indicator attribute domain value from "D/C" to "D" for USSGL accounts 406000, 407000, and 421500	2022-12	2023-01	SF 133/Schedule P	1
V	5311	Revised Federal Non-federal Code attribute domain value from blank to "F" for USSGL account 422500	2022-12	2023-01	SF 133/Schedule P	1
V	5313	Revised Federal Non-federal Code attribute domain value from blank to "F" for USSGL account 422500	2022-12	2023-01	SF 133/Schedule P	1
V	5314	Revised Federal Non-federal Code attribute domain value from blank to "F" for USSGL account 422500	2022-12	2023-01	SF 133/Schedule P	1
V	5331	Revised Federal Non-federal Code attribute domain value from blank to "F" for USSGL account 422500	2022-12	2023-01	SF 133/Schedule P	1
V	5333	Revised Federal Non-federal Code attribute domain value from blank to "F" for USSGL account 422500	2022-12	2023-01	SF 133/Schedule P	1
V	5334	Revised Federal Non-federal Code attribute domain value from blank to "F" for USSGL account 422500	2022-12	2023-01	SF 133/Schedule P	1
V	5341	Revised Federal Non-federal Code attribute domain value from blank to "F" for USSGL accounts 422500 and 425512	2022-12	2023-01	SF 133/Schedule P	1
V	5343	Revised Federal Non-federal Code attribute domain value from blank to "F" for USSGL accounts 422500 and 425512	2022-12	2023-01	SF 133/Schedule P	1
V	5344	Revised Federal Non-federal Code attribute domain value from blank to "F" for USSGL account 422500	2022-12	2023-01	SF 133/Schedule P	1
V	Footnote					
V	6	Revised	2022-12	2023-01	SF 133/Schedule P	1
<b><i>USSGL Crosswalks to Reclassified Statements:</i></b>						
<b>VI</b>	<b>Reclassified Balance Sheet:</b>					
<b>VI</b>	<b>Column</b>					
VI	None				RBS	
<b>VI</b>	<b>Line</b>					
VI	2.1	Revised Line 2.1 to add USSGLs 161020, 161120, 161220, & 161320	Bulletin No. 2022-12	2023-01	RBS	8
VI	3.4	Moved USSGL 134000F from Line 4.1 to Line 3.4	Bulletin No. 2022-12	2023-01	RBS	7
VI	4.1	Revised Line 4.1 to add USSGL 134900	Bulletin No. 2022-12	2023-01	RBS	7
VI	4.1	Added	Bulletin No. 2022-12	2023-01	RBS	7
VI	14	Revised Line 14 to add USSGLs 161020, 161120, 161220, & 161320	Bulletin No. 2022-12	2023-01	RBS	8
VI	22.2	Moved USSGL 214000F from Line 24.1 to Line 22.2	Bulletin No. 2022-12	2023-01	RBS	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>
VI	24.1	Added	Bulletin No. 2022-12	2023-01	RBS	7
VI	24.1	Revised Line 24.1 to add USSGL 214900	Bulletin No. 2022-12	2023-01	RBS	7
V	24.2	Added USSGL accounts 259100 and 259200	Bulletin No. 2022-12	2023-01	BS	8
V	26.2	Added USSGL account 259200	Bulletin No. 2022-12	2023-01	BS	8
VI	42.1	Added USSGL account 599750	Bulletin No. 2022-12	2023-01	RBS	8
VI	42.2	Added USSGL account 599750	Bulletin No. 2022-12	2023-01	RBS	8
<b>VI</b>	<b>Footnote</b>					
		<b>Reclassified Statement of Net Cost:</b>				
VI	<u>Column</u>					
VI	None				RSNC	
<b>VI</b>	<b>Line</b>					
VI	2	Added USSGL account 599750	Bulletin No. 2022-12	2023-01	RSNC	8
	<u>Footnote</u>					
VI	None				RSNC	
<b>VI</b>	<b>Reclassified Statement of Operations and Changes in Net Position</b>					
	<u>Column</u>					
VI	None				RSOCNP	
<b>VI</b>	<b>Line</b>					
VI	5.7	Added USSGL account 599750	Bulletin No. 2022-12	2023-01	RSOCNP	8
VI	<u>Footnote</u>					
VI						
VI						
<b>VII</b>	<b>Validations and Edits</b>					
<b>VII</b>	<b>Validations</b>					
	<u>Validation Number</u>					
VII	100E	Added pass exception for TAS 013 2012 2022 8233	2022-12	2023-01	VAL	1
<b>VII</b>	<b>Edits</b>					
	<u>Edit Number</u>					
VII	None					

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

<b>Bulletin No. 2022-12</b>	
1	Change based on OMB guidance/approval.
2	This change is required to correct an error.
3	This change was due to a change to Appendix 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	Some validation exceptions are only needed or approved for a certain fiscal year(s) and do not carry over to the following fiscal year.
11	This change was due to a change to Appendix 2 of the TFM Volume 1, Part 2, Chapter 4700.
12	Change required due to the passage of new Public Law(s) associated with Disaster Emergency Funding
13	Change is a part of proposed analytical edit development based on prior period results
14	Updates required to provide clarification to agencies.
15	Change is related to GTAS code changes or enhancements.
16	Change is needed to account for Treasury approved changes for custodial TAS in the 36XX main account series.
17	Change is needed to account for the extension of a requirement deadline.