

**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. 2021-17</b>						
<b>Part 1 Fiscal 2021</b>						
<b>I</b>	<b><i>USSGL Chart of Accounts:</i></b>					
I	None				COA	
<b>II</b>	<b><i>USSGL Accounts and Definitions:</i></b>					
II	137400	Added	Bulletin No. 2021-17	2021-09	DEF	8
II	137900	Added	Bulletin No. 2021-17	2021-09	DEF	8
<b>III</b>	<b><i>USSGL Account Transactions:</i></b>					
III	A220	Revised	Bulletin No. 2021-17	2021-09	TC	1
III	A708	Revised	Bulletin No. 2021-17	2021-09	TC	1
III	B110	Revised	Bulletin No. 2021-17	2021-09	TC	1
III	B115	Added	Bulletin No. 2021-17	2021-09	TC	1
III	E408	Revised	Bulletin No. 2021-17	2021-09	TC	1
<b>IV</b>	<b><i>USSGL Account Attributes:</i></b>					
<b>USSGL Proprietary and Budgetary Account Attribute Definition Report:</b>						
IV	Definition					
IV		Revised Disaster Emergency Fund Code attribute domain value from "V - Disaster/Emergency/Wildfire Suppression" to "V - Nonemergency PL 117-2"	Bulletin No. 2021-17	2021-06	ADR	13
IV		Added Disaster Emergency Fund Code attribute domain value "Y - Disaster/Emergency/Wildfire Suppression"	Bulletin No. 2021-17	2021-09	ADR	13
IV		Added Disaster Emergency Fund Code attribute domain value "Z - Disaster/Emergency/Wildfire Suppression"	Bulletin No. 2021-17	2021-09	ADR	13
<b>IV</b>	<b>USSGL Proprietary and Budgetary Account Attribute Table:</b>					
IV	Attribute					
IV		Revised Disaster Emergency Fund Code attribute domain value from "V - Disaster/Emergency/Wildfire Suppression" to "V - Nonemergency PL 117-2"	Bulletin No. 2021-17	2021-06	ATT TBL	13
IV		Added Disaster Emergency Fund Code attribute domain value "Y - Disaster/Emergency/Wildfire Suppression"	Bulletin No. 2021-17	2021-09	ATT TBL	13
IV		Added Disaster Emergency Fund Code attribute domain value "Z - Disaster/Emergency/Wildfire Suppression"	Bulletin No. 2021-17	2021-09	ATT TBL	13
	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/P/Q/R/S/T/U/V/W" 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/Y/Z" for all Budgetary USSGL Accounts	Bulletin No. 2021-17	2021-09	ATT TBL	13
	599700	Added Budgetary Impact Indicator attribute domain values "D/E"	Bulletin No. 2021-17	2021-09	ATT TBL	
<b>V</b>	<b><i>USSGL Crosswalks to Standard External Reports:</i></b>					
<b>V</b>	<b>Balance Sheet:</b>					
V	Column					

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V	None				BS	
	Line					
V	None					
V	<b>Optional (2020)Balance Sheet:</b>					
V	Column					
V	None				BS	
	Line					
V	8	Added USSGL account 137400	Bulletin No. 2021-17	2021-09	BS	8
V	8	Added USSGL account 137900	Bulletin No. 2021-17	2021-09	BS	8
V	<b>Statement of Net Cost:</b>					
V	Line					
V	None				SNC	
	Footnote					
V	None				SNC	
V	<b>Statement of Changes in Net Position</b>					
V	Line					
V	15	Revised Budgetary Impact Indicator attribute domain value from blank to "D" for USSGL account 599700	Bulletin No. 2021-17	2021-06	SCNP	
V	22	Added USSGL account 599700	Bulletin No. 2021-17	2021-06	SCNP	
	Footnote					
V	None				SCNP	
V	<b>Statement of Custodial Activity:</b>					
V	Line					
V	None				SCA	
	Footnote					
V	None				SCA	
V	<b>Statement of Budgetary Resources:</b>					
V	Column					
V	None				SBR	
	Line					
V	1071	Revised Begin/End attribute domain value from "B" to "E", and Fed/Nonfed attribute domain value from "E" to "F" and added footnote 3 to USSGL account 422100 with Fund Type attribute domain value "EP"; Revised Fed/Nonfed attribute domain value from "E" to "F" for USSGL account 425100 with Fund Type attribute domain value "EP"	Bulletin No. 2021-17	2021-06	SBR	1
V	1071	Added USSGL account 419000 with Financing Account Code attribute domain value "D" and footnote 3	Bulletin No. 2021-17	2021-07	SBR	1

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
V	1890	Revised Fed/Nonfed attribute domain value from "E" to "F" for USSGL account 422100 with Fund Type attribute domain value "EP"; Revised Fed/Nonfed attribute domain value from "E" to "F" for USSGL account 425100 with Fund Type attribute domain value "EP"	Bulletin No. 2021-17	2021-06	SBR	1
V	Footnote					
V	None				SBR	
V	<b>SF 133 and Schedule P: Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule</b>					
V	Column					
V	None				SF 133/Schedule P	
V	Line					
V	1000	Revised Fed/Nonfed attribute domain value from "E/F" to "F" for USSGL account 422100 with Fund Type attribute domain value "EP"; Revised Fed/Nonfed attribute domain value from "E" to "F" for USSGL account 425100 with Fund Type attribute domain value "EP"	Bulletin No. 2021-17	2021-06	SF 133/Schedule P	1
V	1010	Revised Fund Type attribute domain value from "EG/EP" to "EG/EP/ER" for USSGL account 419000	Bulletin No. 2021-17	2021-06	SF 133/Schedule P	1
V	1011	Revised Fund Type attribute domain value from "EG/EP" to "EG/EP/ER" for USSGL account 419000	Bulletin No. 2021-17	2021-06	SF 133/Schedule P	1
	1011	Revised Fund Type attribute domain value from "EG/ER/ES" to "EG/EP/ER/ES" for USSGL account 419000 with BEA CAT Code attribute domain value "D" and Reimbursable Flag attribute domain value "R"	Bulletin No. 2021-17	2021-07	SF 133/Schedule P	1
V	1020	Added USSGL account 422100 with Fund Type attribute domain value "EP" and Financing Account Code attribute domain value "G"; Revised Fed/Nonfed attribute domain value from "E" to "F" for USSGL account 425100 with Fund Type attribute domain value "EP"	Bulletin No. 2021-17	2021-06	SF 133/Schedule P	1
V	1020	Added USSGL account 419000 with Fund Type attribute domain value "EP" and Financing Account Code attribute domain value "D"	Bulletin No. 2021-17	2021-07	SF 133/Schedule P	1
V	1020	Added footnote 12 to USSGL accounts 426000, 426100, 426600, and 427700 with Fund Type attribute domain values "EC/EG/EM/EP/ER/ES/ET/TR"	Bulletin No. 2021-17	2021-09	SF 133/Schedule P	1
V	1084	Added footnote 12 to USSGL accounts 426000, 426100, 426600, and 427700 with Fund Type attribute domain values "EC/EG/EM/EP/ER/ES/ET/TR"	Bulletin No. 2021-17	2021-09	SF 133/Schedule P	1
V	1700	Added USSGL account 426100 with Fund Type attribute domain value "EG" and Reimbursable Flag attribute domain value "R"	Bulletin No. 2021-17	2021-06	SF 133/Schedule P	1
V	1700	Added footnote 12 to USSGL accounts 426000, 426100, 426600, and 427700 with Fund Type attribute domain values "EC/EG/EM/EP/ER/ES/ET/TR"	Bulletin No. 2021-17	2021-09	SF 133/Schedule P	1
V	1800	Added footnote 12 to USSGL accounts 426000, 426100, 426600, and 427700 with Fund Type attribute domain values "EC/EG/EM/EP/ER/ES/ET/TR"	Bulletin No. 2021-17	2021-09	SF 133/Schedule P	1
V	1801	Revised Fed/Nonfed attribute domain value from "E/F" to "F" for USSGL account 422100 with Fund Type attribute domain value "EP"; Revised Fed/Nonfed attribute domain value from "E" to "F" for USSGL account 425100 with Fund Type attribute domain value "EP"	Bulletin No. 2021-17	2021-06	SF 133/Schedule P	1

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V	3060	Revised Fed/Nonfed attribute domain value from "E/F" to "F" for USSGL account 422100 with Fund Type attribute domain value "EP"; Revised Fed/Nonfed attribute domain value from "E" to "F" for USSGL account 425100 with Fund Type attribute domain value "EP"	Bulletin No. 2021-17	2021-06	SF 133/Schedule P	1
V	3070	Revised Fed/Nonfed attribute domain value from "E/F" to "F" for USSGL account 422100 with Fund Type attribute domain value "EP"; Revised Fed/Nonfed attribute domain value from "E" to "F" for USSGL account 425100 with Fund Type attribute domain value "EP"	Bulletin No. 2021-17	2021-06	SF 133/Schedule P	1
V	3090	Revised Fed/Nonfed attribute domain value from "E/F" to "F" for USSGL account 422100 with Fund Type attribute domain value "EP"; Revised Fed/Nonfed attribute domain value from "E/F" to "F" for USSGL account 425100 with Fund Type attribute domain value "EP"	Bulletin No. 2021-17	2021-06	SF 133/Schedule P	1
V	4030	Added footnote 12 to USSGL account 427700 with Fund Type attribute domain values "EC/EG/EM/EP/ER/ES/ET/TR"	Bulletin No. 2021-17	2021-09	SF 133/Schedule P	1
V	4033	Added USSGL account 426100 with Fund Type attribute domain value "EG" and Reimbursable Flag attribute domain value "R"	Bulletin No. 2021-17	2021-06	SF 133/Schedule P	1
V	4033	Added footnote 12 to USSGL accounts 426100 and 426600 with Fund Type attribute domain values "EC/EG/EM/EP/ER/ES/ET/TR"	Bulletin No. 2021-17	2021-09	SF 133/Schedule P	1
V	4034	Added footnote 12 to USSGL account 426000 with Fund Type attribute domain values "EC/EG/EM/EP/ER/ES/ET/TR"	Bulletin No. 2021-17	2021-09	SF 133/Schedule P	1
V	4052	Added USSGL account 426100 with Fund Type attribute domain value "EG" and Reimbursable Flag attribute domain value "R"	Bulletin No. 2021-17	2021-06	SF 133/Schedule P	1
V	4052	Added footnote 12 to USSGL accounts 426000, 426100, 426600, and 427700 with Fund Type attribute domain values "EC/EG/EM/EP/ER/ES/ET/TR"	Bulletin No. 2021-17	2021-09	SF 133/Schedule P	1
V	4120	Added footnote 12 to USSGL account 427700 with Fund Type attribute domain values "EC/EG/EM/EP/ER/ES/ET/TR"	Bulletin No. 2021-17	2021-09	SF 133/Schedule P	1
V	4123	Added footnote 12 to USSGL accounts 426100 and 426600 with Fund Type attribute domain values "EC/EG/EM/EP/ER/ES/ET/TR"	Bulletin No. 2021-17	2021-09	SF 133/Schedule P	1
V	4124	Added footnote 12 to USSGL account 426000 with Fund Type attribute domain values "EC/EG/EM/EP/ER/ES/ET/TR"	Bulletin No. 2021-17	2021-09	SF 133/Schedule P	1
V	4140	Revised Fed/Nonfed attribute domain value from "E/F" to "F" for USSGL account 422100 with Fund Type attribute domain value "EP"; Revised Fed/Nonfed attribute domain value from "E" to "F" for USSGL account 425100 with Fund Type attribute domain value "EP"	Bulletin No. 2021-17	2021-06	SF 133/Schedule P	1
V	4142	Added footnote 12 to USSGL accounts 426000, 426100, 426600, and 427700 with Fund Type attribute domain values "EC/EG/EM/EP/ER/ES/ET/TR"	Bulletin No. 2021-17	2021-09	SF 133/Schedule P	1
V	5312	Revised Fed/Nonfed attribute domain value from "E/F" to "F" for USSGL account 422100 with Fund Type attribute domain value "EP"; Revised Fed/Nonfed attribute domain value from "E" to "F" for USSGL account 425100 with Fund Type attribute domain value "EP"	Bulletin No. 2021-17	2021-06	SF 133/Schedule P	1
V	5314	Revised Fed/Nonfed attribute domain value from "E/F" to "F" for USSGL account 422100 with Fund Type attribute domain value "EP"; Revised Fed/Nonfed attribute domain value from "E" to "F" for USSGL account 425100 with Fund Type attribute domain value "EP"	Bulletin No. 2021-17	2021-06	SF 133/Schedule P	1

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V	5332	Revised Fed/Nonfed attribute domain value from "E/F" to "F" for USSGL account 422100 with Fund Type attribute domain value "EP"; Revised Fed/Nonfed attribute domain value from "E" to "F" for USSGL account 425100 with Fund Type attribute domain value "EP"	Bulletin No. 2021-17	2021-06	SF 133/Schedule P	1
V	5334	Revised Fed/Nonfed attribute domain value from "E/F" to "F" for USSGL account 422100 with Fund Type attribute domain value "EP"; Revised Fed/Nonfed attribute domain value from "E" to "F" for USSGL account 425100 with Fund Type attribute domain value "EP"	Bulletin No. 2021-17	2021-06	SF 133/Schedule P	1
V	5342	Revised Fed/Nonfed attribute domain value from "E/F" to "F" for USSGL account 422100 with Fund Type attribute domain value "EP"; Revised Fed/Nonfed attribute domain value from "E/F" to "F" for USSGL account 425100 with Fund Type attribute domain value "EP"	Bulletin No. 2021-17	2021-06	SF 133/Schedule P	1
V	5344	Revised Fed/Nonfed attribute domain value from "E/F" to "F" for USSGL account 422100 with Fund Type attribute domain value "EP"; Revised Fed/Nonfed attribute domain value from "E/F" to "F" for USSGL account 425100 with Fund Type attribute domain value "EP"	Bulletin No. 2021-17	2021-06	SF 133/Schedule P	1
V	Footnote					
V	11	Added	Bulletin No. 2021-17	2021-06	SF 133/Schedule P	1
V	12	Added	Bulletin No. 2021-17	2021-07	SF 133/Schedule P	1
<b>VI</b>	<b><i>USSGL Crosswalks to Reclassified Statements:</i></b>					
<b>VI</b>	<b>Reclassified Balance Sheet:</b>					
VI	Column					
VI	None				RBS	
VI	Line					
VI	None					
VI	Footnote					
VI	None				RBS	
<b>VI</b>	<b>Reclassified Statement of Net Cost:</b>					
VI	Line					
VI	6.6	Revised Budgetary Impact Indicator attribute domain value from blank to "D/E" for USSGL account 599700	Bulletin No. 2021-17	2021-09	RSNC	
VI	Footnote					
VI	None				RSNC	
<b>VI</b>	<b>Reclassified Statement of Operations and Changes in Net Position</b>					
VI	Line					
VI	6.3	Added	Bulletin No. 2021-17	2021-06	RSOCNP	3
VI	6.4	Added	Bulletin No. 2021-17	2021-06	RSOCNP	3
VI	6.3(old)	Revised line number from 6.3 to 6.5	Bulletin No. 2021-17	2021-06	RSOCNP	3
VI	6.5(new)		Bulletin No. 2021-17	2021-06	RSOCNP	3
VI	6.4(old)	Revised line number from 6.4 to 6.6	Bulletin No. 2021-17	2021-06	RSOCNP	3

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VI	6.6(new)		Bulletin No. 2021-17	2021-06	RSOCNP	3
VI	6.5(old)	Revised line number from 6.5 to 6.7	Bulletin No. 2021-17	2021-06	RSOCNP	3
VI	6.7(new)		Bulletin No. 2021-17	2021-06	RSOCNP	3
VI	6.6(old)	Revised line number from 6.6 to 6.8	Bulletin No. 2021-17	2021-06	RSOCNP	3
VI	6.8(new)		Bulletin No. 2021-17	2021-06	RSOCNP	3
VI	6.7(old)	Revised line number from 6.7 to 6.9	Bulletin No. 2021-17	2021-06	RSOCNP	3
VI	6.9(new)		Bulletin No. 2021-17	2021-06	RSOCNP	3
VI	6.8(old)	Revised line number from 6.8 to 6.10	Bulletin No. 2021-17	2021-06	RSOCNP	3
VI	6.10(new)		Bulletin No. 2021-17	2021-06	RSOCNP	3
VI	6.9(old)	Revised line number from 6.9 to 6.11	Bulletin No. 2021-17	2021-06	RSOCNP	3
VI	6.11(new)		Bulletin No. 2021-17	2021-06	RSOCNP	3
VI	Footnote					
VI	None				RSOCNP	
<b>VII</b>	<b>Validations and Edits</b>					
<b>VII</b>	<b>Validations</b>					
	Validation Number					
VII	32E	Added pass exception	Bulletin No. 2021-17	2021-06	VAL	6
VII	46E	Revised exception list	Bulletin No. 2021-17	2021-06	VAL	1
VII	46E	Revised exception list	Bulletin No. 2021-17	2021-07	VAL	1
VII	78E	Added	Bulletin No. 2021-17	2021-06	VAL	6
VII	90	Added domain values "Y" and "Z"	Bulletin No. 2021-17	2021-09	VAL	23
VII	90E	Added pass exceptions	Bulletin No. 2021-17	2021-05	VAL	6
VII	90E	Added pass exceptions	Bulletin No. 2021-17	2021-06	VAL	6
VII	99E	Added pass exceptions	Bulletin No. 2021-17	2021-05	VAL	6
VII	99E	Added pass exception	Bulletin No. 2021-17	2021-05	VAL	6
<b>VII</b>	<b>Edits</b>					
	Edit Number					
VII	43	Added new lines 6.3 and 6.4	Bulletin No. 2021-17	2021-06	EDIT	3
VII	138	Added	Bulletin No. 2021-17	2021-09	EDIT	13
VII	139	Added	Bulletin No. 2021-17	2021-09	EDIT	13
<b>Bulletin No. 2021-17</b>						
<b>Part 2 Fiscal 2022</b>						
<b>I</b>	<b>USSGL Chart of Accounts:</b>					
I	413700	Revised	Bulletin No. 2021-17	2022-01	COA	8
I	413712	Added	Bulletin No. 2021-17	2022-01	COA	8
I	413810	Added	Bulletin No. 2021-17	2022-01	COA	8
I	414200	Revised	Bulletin No. 2021-17	2022-01	COA	8
I	414202	Added	Bulletin No. 2021-17	2022-01	COA	8
I	414203	Added	Bulletin No. 2021-17	2022-01	COA	8
I	415300	Revised	Bulletin No. 2021-17	2022-01	COA	8
I	415312	Added	Bulletin No. 2021-17	2022-01	COA	8
I	421000	Revised	Bulletin No. 2021-17	2022-01	COA	8

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I	421010	Added	Bulletin No. 2021-17	2022-01	COA	8
I	421100	Added	Bulletin No. 2021-17	2022-01	COA	8
I	426900	Added	Bulletin No. 2021-17	2022-01	COA	8
I	439502	Added	Bulletin No. 2021-17	2022-01	COA	8
I	439503	Added	Bulletin No. 2021-17	2022-01	COA	8
I	439700	Revised	Bulletin No. 2021-17	2022-01	COA	8
I	439701	Revised	Bulletin No. 2021-17	2022-01	COA	8
I	439702	Added	Bulletin No. 2021-17	2022-01	COA	8
I	439703	Added	Bulletin No. 2021-17	2022-01	COA	8
I	439800	Revised	Bulletin No. 2021-17	2022-01	COA	8
I	439801	Added	Bulletin No. 2021-17	2022-01	COA	8
I	445000	Revised	Bulletin No. 2021-17	2022-01	COA	8
I	449000	Added	Bulletin No. 2021-17	2022-01	COA	8
<b><i>USSGL Accounts and Definitions:</i></b>						
II	413700	Revised	Bulletin No. 2021-17	2022-01	DEF	8
II	413712	Added	Bulletin No. 2021-17	2022-01	DEF	8
II	413810	Added	Bulletin No. 2021-17	2022-01	DEF	8
II	414200	Revised	Bulletin No. 2021-17	2022-01	DEF	8
II	414202	Added	Bulletin No. 2021-17	2022-01	DEF	8
II	414203	Added	Bulletin No. 2021-17	2022-01	DEF	8
II	415300	Revised	Bulletin No. 2021-17	2022-01	DEF	8
II	415312	Added	Bulletin No. 2021-17	2022-01	DEF	8
II	421000	Revised	Bulletin No. 2021-17	2022-01	DEF	8
II	421010	Added	Bulletin No. 2021-17	2022-01	DEF	8
II	421100	Added	Bulletin No. 2021-17	2022-01	DEF	8
II	426900	Added	Bulletin No. 2021-17	2022-01	DEF	8
II	439502	Added	Bulletin No. 2021-17	2022-01	DEF	8
II	439503	Added	Bulletin No. 2021-17	2022-01	DEF	8
II	439700	Revised	Bulletin No. 2021-17	2022-01	DEF	8
II	439701	Revised	Bulletin No. 2021-17	2022-01	DEF	8
II	439702	Added	Bulletin No. 2021-17	2022-01	DEF	8
II	439703	Added	Bulletin No. 2021-17	2022-01	DEF	8
II	439800	Revised	Bulletin No. 2021-17	2022-01	DEF	8
II	439801	Added	Bulletin No. 2021-17	2022-01	DEF	8
II	445000	Revised	Bulletin No. 2021-17	2022-01	DEF	8
II	449000	Added	Bulletin No. 2021-17	2022-01	DEF	8
<b><i>USSGL Account Transactions:</i></b>						
III	A102	Revised	Bulletin No. 2021-17	2022-01	TC	8
III	A114	Revised	Bulletin No. 2021-17	2022-01	TC	8
III	A115	Added	Bulletin No. 2021-17	2022-01	TC	8
III	A117	Added	Bulletin No. 2021-17	2022-01	TC	8
III	A118	Revised	Bulletin No. 2021-17	2022-01	TC	8
III	A121	Added	Bulletin No. 2021-17	2022-01	TC	8
III	A123	Revised	Bulletin No. 2021-17	2022-01	TC	8
III	A128	Revised	Bulletin No. 2021-17	2022-01	TC	8
III	A140	Revised	Bulletin No. 2021-17	2022-01	TC	8

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III	A142	Revised	Bulletin No. 2021-17	2022-01	TC	8
III	A143	Revised	Bulletin No. 2021-17	2022-01	TC	8
III	A149	Added	Bulletin No. 2021-17	2022-01	TC	8
III	A150	Added	Bulletin No. 2021-17	2022-01	TC	8
III	A161	Revised	Bulletin No. 2021-17	2022-01	TC	8
III	A162	Added	Bulletin No. 2021-17	2022-01	TC	8
III	A163	Revised	Bulletin No. 2021-17	2022-01	TC	8
III	A164	Revised	Bulletin No. 2021-17	2022-01	TC	8
III	A165	Revised	Bulletin No. 2021-17	2022-01	TC	8
III	A167	Revised	Bulletin No. 2021-17	2022-01	TC	8
III	A168	Added	Bulletin No. 2021-17	2022-01	TC	8
III	A176	Added	Bulletin No. 2021-17	2022-01	TC	8
III	A177	Revised	Bulletin No. 2021-17	2022-01	TC	8
III	A178	Revised	Bulletin No. 2021-17	2022-01	TC	8
III	A179	Revised	Bulletin No. 2021-17	2022-01	TC	8
III	A182	Added	Bulletin No. 2021-17	2022-01	TC	8
III	A213	Revised	Bulletin No. 2021-17	2022-01	TC	8
III	A402	Revised	Bulletin No. 2021-17	2022-01	TC	8
III	A468	Revised	Bulletin No. 2021-17	2022-01	TC	8
III	A470	Revised	Bulletin No. 2021-17	2022-01	TC	8
III	A702	Revised	Bulletin No. 2021-17	2022-01	TC	8
III	B121	Revised	Bulletin No. 2021-17	2022-01	TC	8
III	C109	Revised	Bulletin No. 2021-17	2022-01	TC	8
III	D108	Revised	Bulletin No. 2021-17	2022-01	TC	8
III	D625	Added	Bulletin No. 2021-17	2022-01	TC	8
III	F104	Revised	Bulletin No. 2021-17	2022-01	TC	8
III	F112	Revised	Bulletin No. 2021-17	2022-01	TC	8
III	F114	Revised	Bulletin No. 2021-17	2022-01	TC	8
III	F116	Revised	Bulletin No. 2021-17	2022-01	TC	8
III	F118	Revised	Bulletin No. 2021-17	2022-01	TC	8
III	F129	Added	Bulletin No. 2021-17	2022-01	TC	8
III	F302	Revised	Bulletin No. 2021-17	2022-01	TC	8
III	F319	Added	Bulletin No. 2021-17	2022-01	TC	8
III	F397	Added	Bulletin No. 2021-17	2022-01	TC	8
III	F398	Added	Bulletin No. 2021-17	2022-01	TC	8
III	F399	Added	Bulletin No. 2021-17	2022-01	TC	8
	<b>USSGL Account Attributes:</b>					
	<b>USSGL Proprietary and Budgetary Account Attribute Definition Report:</b>					
IV	Definition					
IV	Credit Cohort Year	Added attribute domain value "2023"	Bulletin No. 2021-17	2022-01	ADR	5
	<b>USSGL Proprietary and Budgetary Account Attribute Table:</b>					
IV	Attribute					
	Credit Cohort Year	Added attribute domain value "2023"	Bulletin No. 2021-17	2022-01	ADR	5
	<b>USSGL</b>					
IV	406000	Added Fed/Nonfed attribute domain value "N"	Bulletin No. 2021-17	2022-01	ATT TBL	1



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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
IV	407000	Added Fed/Nonfed attribute domain value "E/F"	Bulletin No. 2021-17	2022-01	ATT TBL	1
IV	415300	Deleted Year of BA attribute domain value	Bulletin No. 2021-17	2022-01	ATT TBL	8
IV	421000	Added Fed/Nonfed attribute domain value "E/F"	Bulletin No. 2021-17	2022-01	ATT TBL	1
IV	483100	Added Apportionment Category Code attribute domain values "A/B/E", Apportionment Category B Program Code attribute domain value "#####", and Program Report Category Code attribute domain value "###"	Bulletin No. 2021-17	2022-01	ATT TBL	1
IV	493100	Added Apportionment Category Code attribute domain values "A/B/E", Apportionment Category B Program Code attribute domain value "#####", and Program Report Category Code attribute domain value "###"	Bulletin No. 2021-17	2022-01	ATT TBL	1
		Revised Credit Cohort Year attribute domain value from "1001/1992-2022" to "1001/1992-2023" for USSGL accounts 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, 449000, 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. 2021-17	2022-01	ATT TBL	5
<b><i>USSGL Crosswalks to Standard External Reports:</i></b>						
V	<b>Balance Sheet:</b>					
V	<u>Column</u>					
V	None				BS	
V	<u>Line</u>					
V	None				BS	
	<u>Footnote</u>					
V	None				BS	
	<b>Statement of Net Cost:</b>					
V	<u>Column</u>					
V	None				SNC	
V	<u>Line</u>					
V	None				SNC	
	<u>Footnote</u>					
V	None				SNC	
	<b>Statement of Changes in Net Position:</b>					
V	<u>Line</u>					
V	None				SCNP	

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
	Footnote					
V	None				SCNP	
	<b>Statement of Custodial Activity:</b>					
V	Line					
V	None				SCA	
	Footnote					
V	None				SCA	
	<b>Statement of Budgetary Resources:</b>					
V	Column					
V	None				SBR	
	Line					
V	1071	Added USSGL accounts 413712, 414202, 414203, and 415312	Bulletin No. 2021-17	2022-01	SBR	8
V	1071	Revised Fund Type attribute domain value from "EP/ER" to "EP" and Financing Account Code attribute domain value from "D/G" to "G" for USSGL account 422100 with Begin/End attribute domain value "B"; 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 426000, 426100, 426600, and 427700	Bulletin No. 2021-17	2022-01	SBR	1
V	1290	Added USSGL accounts 439502 and 439702	Bulletin No. 2021-17	2022-01	SBR	8
V	1890	Added USSGL accounts 421010, 421100, 439502, and 439801	Bulletin No. 2021-17	2022-01	SBR	8
V	1890	Added Fed/Nonfed attribute domain value "N" to USSGL account 406000; Added Fed/Nonfed attribute domain value "E/F" to USSGL accounts 407000 and 421000; Deleted USSGL account 422100 with Financing Account Code "D/G" and "D"; 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 426000, 426100, 426600, and 427700	Bulletin No. 2021-17	2022-01	SBR	1
V	4190	Added USSGL account 426900	Bulletin No. 2021-17	2022-01	SBR	8
V	4190	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 426000, 426100, 426600, and 427700	Bulletin No. 2021-17	2022-01	SBR	1
	Footnote					
V	None				SBR	
V	<b>SF 133 and Schedule P: Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule</b>					
V	Column					
V	None				SF 133/Schedule P	
	Line					
V	1000	Deleted Year of BA attribute domain value "Bal/New" from USSGL account 415300; Deleted USSGL account 422100 with footnote "3,6"	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	1

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
V	1013	Added USSGL accounts 413712 and 415312; Deleted USSGL account 415300	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	8
V	1020	Deleted Year of BA attribute domain value "Bal/New" from USSGL account 415300; Deleted USSGL account 428300 with footnote "6"; 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 426000, 426100, 426600, and 427700	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	1
V	1023	Added USSGL accounts 414202 and 414203	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	8
V	1066	Added	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	4
V	1084	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 426000, 426100, 426600, and 427700	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	1
V	1154	Added	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	4
V	1254	Added	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	4
V	1432	Added	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	4
V	1532	Added	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	4
V	1610	Deleted Year of BA attribute domain value "New" from USSGL account 415300	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	1
V	1611	Deleted Year of BA attribute domain value "New" from USSGL account 415300	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	1
V	1632	Added	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	4
V	1700	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 426000, 426100, 426600, and 427700	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	1
V	1740	Added Fed/Nonfed attribute domain value "N" to USSGL account 406000; Added Fed/Nonfed attribute domain value "E/F" to USSGL accounts 407000 and 421000	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	1
V	1740	Added USSGL account 421010	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	8
V	1743	Added	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	4
V	1800	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 426000, 426100, 426600, and 427700	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	1
V	1801	Deleted USSGL account 422100 with footnote "6"	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	1
V	1840	Added Fed/Nonfed attribute domain value "N" to USSGL account 406000; Added Fed/Nonfed attribute domain value "E/F" to USSGL accounts 407000 and 421000	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	1
V	1840	Added USSGL accounts 421010 and 421100	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	8
V	1843	Added	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	4
V	2404	Added	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	4
V	3060	Deleted USSGL account 422100 with footnote "6"	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	1
V	3061	Deleted USSGL account 428300 with footnote "6"	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	1
V	3070	Deleted USSGL account 422100 with footnote "6"	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	1
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 account 427700	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	1

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V	4033	Added USSGL account 426900	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	8
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 426100 and 426600	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	1
V	4056	Added Fed/Nonfed attribute domain value "N" to USSGL account 406000; Added Fed/Nonfed attribute domain value "E/F" to USSGL accounts 407000 and 421000	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	1
V	4056	Added USSGL account 421010	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	8
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 account 426000	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	1
V	4140	Deleted USSGL account 422100 with footnote "6"	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	1
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 426000, 426100, 426600, and 427700	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	1
V	4146	Added Fed/Nonfed attribute domain value "N" to USSGL account 406000; Added Fed/Nonfed attribute domain value "E/F" to USSGL accounts 407000 and 421000	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	1
V	4146	Added USSGL accounts 421010 and 421100	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	8
V	5311	Deleted Year of BA attribute domain value "Bal/New" from USSGL account 415300; Deleted USSGL account 422100	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	1
V	5314	Deleted Year of BA attribute domain value "Bal/New" from USSGL account 415300; Deleted USSGL account 422100 with footnote "6"	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	1
V	5331	Deleted USSGL account 422100	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	1
V	5334	Deleted USSGL account 422100 with footnote "6"	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	1
V	Footnote				SF 133/Schedule P	
V	6	Revised from "Permutation available through FY 2021-12 GTAS Reporting Window (including FY 2021-12 GTAS revision window)" to "Permutation available through FY 2022-12 GTAS Reporting Window (including FY 2022-12 GTAS revision window.)"	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	1
V	11	Deleted	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	1
V	12	Deleted	Bulletin No. 2021-17	2022-01	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>Line</b>					
VI	None				RBS	

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	Footnote					
VI	None				RBS	
	<b>Reclassified Statement of Net Cost:</b>					
VI	Line					
VI	None				RSNC	
	Footnote					
VI	None				RSNC	
	<b>Reclassified Statement of Operations and Changes in Net Position</b>					
VI	Line					
VI	None				RSOCNP	
	Footnote					
VI	None				RSOCNP	
VI						
	<b>Validations and Edits</b>					
<b>VII</b>	<b>Validations</b>					
<b>VII</b>	<b>Validation Number</b>					
VII	27	Added Credit Cohort Year 2022	Bulletin No. 2021-17	2022-01	VAL	5
VII	27E	Added pass exceptions for Credit Cohort Year 2023; Deleted pass exceptions for Credit Cohort Year 2022	Bulletin No. 2021-17	2022-01	VAL	5
VII	99E	Deleted pass exceptions	Bulletin No. 2021-17	2022-01	VAL	1
VII	111E	Deleted pass exceptions	Bulletin No. 2021-17	2022-01	VAL	1
VII	121	Added	Bulletin No. 2021-17	2022-01	VAL	8
VII	121E	Added	Bulletin No. 2021-17	2022-01	VAL	8
	<b>Edits</b>					
<b>VII</b>	<b>Edit Number</b>					
VII	21	Added USSGL accounts	Bulletin No. 2021-17	2022-01	EDIT	8
VII	24	Added USSGL accounts	Bulletin No. 2021-17	2022-01	EDIT	8
VII	69	Added USSGL accounts	Bulletin No. 2021-17	2022-01	EDIT	8
VII	70	Added USSGL accounts	Bulletin No. 2021-17	2022-01	EDIT	8
VII	71	Added USSGL accounts	Bulletin No. 2021-17	2022-01	EDIT	8
VII	72	Added USSGL accounts	Bulletin No. 2021-17	2022-01	EDIT	8
VII	73	Added USSGL accounts	Bulletin No. 2021-17	2022-01	EDIT	8
VII	100	Added USSGL accounts	Bulletin No. 2021-17	2022-01	EDIT	8
VII	101	Added USSGL accounts	Bulletin No. 2021-17	2022-01	EDIT	8
VII	102	Added USSGL accounts	Bulletin No. 2021-17	2022-01	EDIT	8
VII	103	Added USSGL accounts	Bulletin No. 2021-17	2022-01	EDIT	8
VII	104	Added USSGL accounts	Bulletin No. 2021-17	2022-01	EDIT	8
VII	105	Added USSGL accounts	Bulletin No. 2021-17	2022-01	EDIT	8
VII	106	Added USSGL accounts	Bulletin No. 2021-17	2022-01	EDIT	8
VII	107	Added USSGL accounts	Bulletin No. 2021-17	2022-01	EDIT	8
VII	118	Added USSGL accounts	Bulletin No. 2021-17	2022-01	EDIT	8
VII	119	Added USSGL accounts	Bulletin No. 2021-17	2022-01	EDIT	8

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VII	120	Added USSGL accounts	Bulletin No. 2021-17	2022-01	EDIT	8
VII	121	Added USSGL accounts	Bulletin No. 2021-17	2022-01	EDIT	8
VII	122	Added USSGL accounts	Bulletin No. 2021-17	2022-01	EDIT	8
VII	123	Added USSGL accounts	Bulletin No. 2021-17	2022-01	EDIT	8
VII	134	Added USSGL accounts	Bulletin No. 2021-17	2022-01	EDIT	8
VII	135	Added USSGL accounts	Bulletin No. 2021-17	2022-01	EDIT	8
VII	136	Added USSGL accounts	Bulletin No. 2021-17	2022-01	EDIT	8
VII	137	Added USSGL accounts	Bulletin No. 2021-17	2022-01	EDIT	8
VII	138	Added USSGL accounts	Bulletin No. 2021-17	2022-01	EDIT	8
VII	139	Added USSGL accounts	Bulletin No. 2021-17	2022-01	EDIT	8
VII					EDIT	