

**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. 2022-16						
Part 1 Fiscal 2022						
I	<i>USSGL Chart of Accounts:</i>					
I	414910	Added	Bulletin No. 2022-16	2022-11	COA	8
I	423500	Added	Bulletin No. 2022-16	2022-11	COA	8
II	<i>USSGL Accounts and Definitions:</i>					
II	414910	Added	Bulletin No. 2022-16	2022-11	DEF	8
II	423500	Added	Bulletin No. 2022-16	2022-11	DEF	8
III	<i>USSGL Account Transactions:</i>					
III	A162	Deleted	Bulletin No. 2022-16	2022-11	TC	1
III	A217	Added	Bulletin No. 2022-16	2022-11	TC	8
III	A218	Added	Bulletin No. 2022-16	2022-11	TC	8
III	A222	Added	Bulletin No. 2022-16	2022-11	TC	8
III	A223	Added	Bulletin No. 2022-16	2022-11	TC	8
III	F112	Revised	Bulletin No. 2022-16	2022-11	TC	8
III	F303	Added	Bulletin No. 2022-16	2022-11	TC	8
III	F306	Revised	Bulletin No. 2022-16	2022-11	TC	8
IV	<i>USSGL Account Attributes:</i>					
USSGL Proprietary and Budgetary Account Attribute Definition Report:						
IV	Definition					
IV	USSGL Proprietary and Budgetary Account Attribute Table:					
IV	Attribute					
	USSGL					
IV	414910	Added	Bulletin No. 2022-16	2022-11	ATT TBL	8
IV	423500	Added	Bulletin No. 2022-16	2022-11	ATT TBL	8
IV	439401	Revised Debit Credit Indicator attribute domain value from "C" to "D/C"	Bulletin No. 2022-16	2022-11	ATT TBL	1
IV	439402	Revised Begin End Indicator attribute domain value from "B/E" to "E"; Revised Debit Credit Indicator attribute domain value from "D" to "D/C"	Bulletin No. 2022-16	2022-11	ATT TBL	1
<i>USSGL Crosswalks to Standard External Reports:</i>						
V	Balance Sheet:					
V	Column					
V	Line					
	Footnote					
Statement of Net Cost:						
V	Line					
V	None				SNC	

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

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V	Footnote					
V	Statement of Changes in Net Position					
V	Line					
V	Footnote					
V	Statement of Custodial Activity:					
V	Line					
V	Footnote					
V	None				SCA	
V	Statement of Budgetary Resources:					
V	Column					
V	None				SBR	
V	Line					
V	1071	Revised the Debit Credit Indicator attribute domain value from "D" to "D/C" for USSGL accounts 487100, 487200, 497100, and 497200; Revised the Debit Credit Indicator attribute domain value from "C" to "D/C" for USSGL account 490800; Deleted USSGL accounts 415300, 429500, 436000, and 439402 with Begin/End attribute domain value "B";	Bulletin No. 2022-16	2022-11	SBR	1
V	1290	Added USSGL account 416000 with Authority Type attribute domain value "D"; Revised Fund Type attribute domain value from "EG/ES/ET" to "EG/EP/ES/ET" for USSGL accounts 405000 and 424000; Revised the Debit Credit Indicator attribute domain value from "D" to "D/C" for USSGL account 411900; Deleted USSGL account 439402 with Begin/End attribute domain value "B"	Bulletin No. 2022-16	2022-11	SBR	1
V	1890	Deleted USSGL account 439402 with Begin/End attribute domain value "B"	Bulletin No. 2022-16	2022-11	SBR	1
V	2190	Revised the Debit Credit Indicator attribute domain value from "D" to "D/C" for USSGL accounts 488200 and 498200; Revised the Debit Credit Indicator attribute domain value from "C" to "D/C" for USSGL account 490800	Bulletin No. 2022-16	2022-11	SBR	1
V	4190	Revised the Debit Credit Indicator attribute domain value from "D" to "D/C" for USSGL accounts 487200 and 497200; Revised the Debit Credit Indicator attribute domain value from "C" to "D/C" for USSGL accounts 488200, 490800, and 498200	Bulletin No. 2022-16	2022-11	SBR	1
V	4220	Revised the Debit Credit Indicator attribute domain value from "D" to "D/C" for USSGL accounts 487200 and 497200; Revised the Debit Credit Indicator attribute domain value from "C" to "D/C" for USSGL accounts 488200 and 498200	Bulletin No. 2022-16	2022-11	SBR	1
V	Footnote					
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					

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

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V	0900	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL accounts 488200, 490800, and 498200	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1
V	1000	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL account 490800; Deleted USSGL account 439402	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1
V	1021	Revised Debit Credit attribute domain value from "D" to "D/C" for USSGL accounts 487100 and 497100	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1
V	1033	Revised Debit Credit attribute domain value from "D" to "D/C" for USSGL accounts 487200 and 497200	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1
V	1085	Revised Debit Credit attribute domain value from "D" to "D/C" for USSGL accounts 487100 and 497100	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1
V	1089	Revised Debit Credit attribute domain value from "D" to "D/C" for USSGL accounts 487200 and 497200	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1
V	1103	Deleted USSGL account 439402 with Begin End attribute domain value "B"	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1
V	1200	Revised Debit Credit attribute domain value from "D" to "D/C" for USSGL account 411900	Bulletin No. 2022-16	2022-10	SF 133/Schedule P	1
V	1203	Deleted USSGL account 439402 with Begin End attribute domain value "B"	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1
V	1702	Deleted USSGL account 439402 with Begin End attribute domain value "B"	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1
V	1802	Deleted USSGL account 439402 with Begin End attribute domain value "B"	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1
V	2001	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL accounts 488200, 490800, and 498200	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1
V	2002	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL accounts 488200 and 498200	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1
V	2003	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL accounts 488200, 490800, and 498200	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1
V	2101	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL accounts 488200, 490800, and 498200	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1
V	2102	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL accounts 488200 and 498200	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1
V	2103	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL accounts 488200, 490800, and 498200	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1
V	2170	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL accounts 488200, 490800, and 498200	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1
V	2180	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL accounts 488200 and 498200	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1
V	3010	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL accounts 488200, 490800, and 498200	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1
V	3011	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL accounts 488200 and 498200	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1
V	3020	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL accounts 488200, 490800, and 498200	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1
V	3040	Revised Debit Credit attribute domain value from "D" to "D/C" for USSGL accounts 487100 and 497100	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1
V	3041	Revised Debit Credit attribute domain value from "D" to "D/C" for USSGL accounts 487100 and 497100	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1
V	3080	Added USSGL account 423500	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1
V	3081	Added USSGL account 423500	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1
V	3090	Added USSGL account 423500	Bulletin No. 2022-16	2022-11	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	4010	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL account 490800	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1	
V	4011	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL accounts 488200, 490800, and 498200	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1	
V	4030	Revised Debit Credit attribute domain value from "D" to "D/C" for USSGL accounts 487200 and 497200	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1	
V	4033	Revised Debit Credit attribute domain value from "D" to "D/C" for USSGL accounts 487200 and 497200	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1	
V	4052	Revised Debit Credit attribute domain value from "D" to "D/C" for USSGL accounts 487200 and 497200	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1	
V	4053	Revised Debit Credit attribute domain value from "D" to "D/C" for USSGL accounts 487200 and 497200	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1	
V	4054	Revised Debit Credit attribute domain value from "D" to "D/C" for USSGL accounts 487200 and 497200	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1	
V	4100	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL account 490800	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1	
V	4101	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL accounts 488200 and 498200	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1	
V	4110	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL accounts 488200, 490800, and 498200	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1	
V	4120	Revised Debit Credit attribute domain value from "D" to "D/C" for USSGL accounts 487200 and 497200	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1	
V	4123	Revised Debit Credit attribute domain value from "D" to "D/C" for USSGL accounts 487200 and 497200	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1	
V	4142	Revised Debit Credit attribute domain value from "D" to "D/C" for USSGL accounts 487200 and 497200	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1	
V	4143	Revised Debit Credit attribute domain value from "D" to "D/C" for USSGL accounts 487200 and 497200	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1	
V	4144	Revised Debit Credit attribute domain value from "D" to "D/C" for USSGL accounts 487200 and 497200	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1	
V	5090	Deleted USSGL account 439402 with Begin End attribute domain value "B"	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1	
V	5311	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL account 490800; Deleted USSGL account 439402	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1	
V	5312	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL account 490800	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1	
V	5313	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL account 490800; Deleted USSGL account 439402	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1	
V	5314	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL account 490800; Deleted USSGL account 439402	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1	
V	Footnote						
V	13	Added	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1	
V	14	Added	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1	
V	15	Added	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1	
V	16	Added	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1	
V	USSGL Crosswalks to Reclassified Statements:						

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

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	Reclassified Balance Sheet:					
VI	Column					
VI	None				RBS	
VI						
VI	<u>Line</u>					
VI	Footnote					
VI						
VI	Reclassified Statement of Net Cost:					
	<u>Line</u>					
VI						
VI	Footnote					
	None				RSNC	
VI	Reclassified Statement of Operations and Changes in Net Position					
	<u>Line</u>					
VI	Footnote					
VII	<i>Validations and Edits</i>					
VII	Validations					
	<u>Validation Number</u>					
VII	46E	Added pass exception for Fund Family 097 4930	Bulletin No. 2022-16	2022-08	VAL	6
VII	99E	Added pass exceptions for TAS 036 X 4537 and 073 X 0100 with USSGL account 419000	Bulletin No. 2022-16	2022-08	VAL	6
VII	117E	Added pass exception for Fund Family 012 3539	Bulletin No. 2022-16	2022-10	VAL	6
VII	122E	Deleted from report	Bulletin No. 2022-16	2022-10	VAL	1
VII	Edits					
	<u>Edit Number</u>					
VII	21	Added USSGL account 439402 to Closing Group 439401; Deleted Closing Group 439402	Bulletin No. 2022-16	2022-11	EDIT	8
VII	148	Deleted	Bulletin No. 2022-16	2022-11	EDIT	1
VII	149	Deleted	Bulletin No. 2022-16	2022-11	EDIT	1
VII	165	Added	Bulletin No. 2022-16	2022-09	EDIT	12
VII	166	Added	Bulletin No. 2022-16	2022-11	EDIT	1
VII	167	Added	Bulletin No. 2022-16	2022-11	EDIT	1
VII	168	Added	Bulletin No. 2022-16	2022-11	EDIT	1
VII	169	Added	Bulletin No. 2022-16	2022-11	EDIT	1
VII	170	Added	Bulletin No. 2022-16	2022-11	EDIT	1
VII	171	Added	Bulletin No. 2022-16	2022-11	EDIT	1
VII	172	Added	Bulletin No. 2022-16	2022-11	EDIT	1
VII	173	Added	Bulletin No. 2022-16	2022-11	EDIT	1
VII	174	Added	Bulletin No. 2022-16	2022-11	EDIT	1
VII	175	Added	Bulletin No. 2022-16	2022-11	EDIT	1
VII	176	Added	Bulletin No. 2022-16	2022-11	EDIT	1
VII	177	Added	Bulletin No. 2022-16	2022-11	EDIT	1

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

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VII	178	Added	Bulletin No. 2022-16	2022-11	EDIT	1
VII	179	Added	Bulletin No. 2022-16	2022-11	EDIT	1
VII	180	Added	Bulletin No. 2022-16	2022-11	EDIT	1
VII	181	Added	Bulletin No. 2022-16	2022-11	EDIT	1
VII	182	Added	Bulletin No. 2022-16	2022-11	EDIT	1
VII	183	Added	Bulletin No. 2022-16	2022-11	EDIT	12
Bulletin No. 2022-16						
Part 2 Fiscal 2023						
I USSGL Chart of Accounts:						
I	408000	Added	Bulletin No. 2022-16	2023-01	COA	8
I	411920	Added	Bulletin No. 2022-16	2023-01	COA	8
I	414910	Added	Bulletin No. 2022-16	2023-01	COA	8
I	423500	Added	Bulletin No. 2022-16	2023-01	COA	8
I	438600	Added	Bulletin No. 2022-16	2023-01	COA	8
I	438900	Added	Bulletin No. 2022-16	2023-01	COA	8
II USSGL Accounts and Definitions:						
II	214900	Revised	Bulletin No. 2022-16	2023-01	DEF	7
II	408000	Added	Bulletin No. 2022-16	2023-01	DEF	8
II	411920	Added	Bulletin No. 2022-16	2023-01	DEF	8
II	414910	Added	Bulletin No. 2022-16	2023-01	DEF	8
II	423500	Added	Bulletin No. 2022-16	2023-01	DEF	8
II	438600	Added	Bulletin No. 2022-16	2023-01	DEF	8
II	438900	Added	Bulletin No. 2022-16	2023-01	DEF	8
III USSGL Account Transactions:						
III	A106	Added	Bulletin No. 2022-16	2023-01	TC	8
III	A107	Added	Bulletin No. 2022-16	2023-01	TC	8
III	A109	Added	Bulletin No. 2022-16	2023-01	TC	8
III	A123	Revised	Bulletin No. 2022-16	2023-01	TC	8
III	A153	Added	Bulletin No. 2022-16	2023-01	TC	8
III	A154	Added	Bulletin No. 2022-16	2023-01	TC	8
III	A162	Deleted	Bulletin No. 2022-16	2023-01	TC	1
III	A172	Revised	Bulletin No. 2022-16	2023-01	TC	1
III	A178	Revised	Bulletin No. 2022-16	2023-01	TC	1
III	A214	Added	Bulletin No. 2022-16	2023-01	TC	8
III	A215	Added	Bulletin No. 2022-16	2023-01	TC	8
III	A217	Added	Bulletin No. 2022-16	2023-01	TC	8
III	A218	Added	Bulletin No. 2022-16	2023-01	TC	8
III	A222	Added	Bulletin No. 2022-16	2023-01	TC	8
III	A223	Added	Bulletin No. 2022-16	2023-01	TC	8
III	A224	Added	Bulletin No. 2022-16	2023-01	TC	8
III	A225	Added	Bulletin No. 2022-16	2023-01	TC	8

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

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III	F112	Revised	Bulletin No. 2022-16	2023-01	TC	8
III	F303	Added	Bulletin No. 2022-16	2023-01	TC	8
III	F306	Revised	Bulletin No. 2022-16	2023-01	TC	8
III	F314	Revised	Bulletin No. 2022-16	2023-01	TC	1
III	F320	Deleted	Bulletin No. 2022-16	2023-01	TC	1
III	F322	Deleted	Bulletin No. 2022-16	2023-01	TC	1
IV	USSGL Account Attributes:					
	USSGL Proprietary and Budgetary Account Attribute Definition Report:					
	Attribute					
IV	USSGL Proprietary and Budgetary Account Attribute Table:					
IV	Attribute					
IV	USSGL Proprietary and Budgetary Account Attribute Table:					
	USSGL					
IV	408000	Added	Bulletin No. 2022-16	2023-01	ATT TBL	8
IV	411910	Revised Authority Type attribute domain value from "D/E/F/P" to "D/P"	Bulletin No. 2022-16	2023-01	ATT TBL	1
IV	411920	Added	Bulletin No. 2022-16	2023-01	ATT TBL	8
IV	413100	Revised TAS Status attribute domain value from "U/E" to "U"	Bulletin No. 2022-16	2023-01	ATT TBL	1
IV	414910	Added	Bulletin No. 2022-16	2023-01	ATT TBL	8
IV	417400	Revised TAS Status attribute domain value from "U/E" to "U"	Bulletin No. 2022-16	2023-01	ATT TBL	1
IV	421000	Revised TAS Status attribute domain value from "U/E" to "U"	Bulletin No. 2022-16	2023-01	ATT TBL	1
IV	421500	Revised Financing Account Code attribute domain value from "D/G/N" to "N"	Bulletin No. 2022-16	2023-01	ATT TBL	1
IV	422100	Revised Financing Account Code attribute domain value from "D/G/N" to "G/N"	Bulletin No. 2022-16	2023-01	ATT TBL	1
IV	422200	Revised Financing Account Code attribute domain value from "D/G/N" to "N"	Bulletin No. 2022-16	2023-01	ATT TBL	1
IV	422500	Revised Financing Account Code attribute domain value from "D/G/N" to "N"	Bulletin No. 2022-16	2023-01	ATT TBL	1
IV	423100	Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised PYA attribute domain value from "B/X" to "X"	Bulletin No. 2022-16	2023-01	ATT TBL	1
IV	423300	Revised Financing Account Code attribute domain value from "D/G/N" to "N"	Bulletin No. 2022-16	2023-01	ATT TBL	1
IV	423400	Revised Financing Account Code attribute domain value from "D/G/N" to "N"	Bulletin No. 2022-16	2023-01	ATT TBL	1
IV	423500	Added	Bulletin No. 2022-16	2023-01	ATT TBL	8
IV	425100	Revised Financing Account Code attribute domain value from "D/G/N" to "G/N"	Bulletin No. 2022-16	2023-01	ATT TBL	1
IV	425300	Revised Financing Account Code attribute domain value from "D/G/N" to "N"	Bulletin No. 2022-16	2023-01	ATT TBL	1
IV	425500	Revised Financing Account Code attribute domain value from "D/G/N" to "N"	Bulletin No. 2022-16	2023-01	ATT TBL	1
IV	426000	Revised Financing Account Code attribute domain value from "D/G/N" to "N"	Bulletin No. 2022-16	2023-01	ATT TBL	1
IV	426300	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR"	Bulletin No. 2022-16	2023-01	ATT TBL	1
IV	426400	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR"	Bulletin No. 2022-16	2023-01	ATT TBL	1
IV	426500	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR"	Bulletin No. 2022-16	2023-01	ATT TBL	1
IV	426700	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR"	Bulletin No. 2022-16	2023-01	ATT TBL	1
IV	427100	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR"	Bulletin No. 2022-16	2023-01	ATT TBL	1

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

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IV	427500	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR"	Bulletin No. 2022-16	2023-01	ATT TBL	1
IV	427600	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR"	Bulletin No. 2022-16	2023-01	ATT TBL	1
IV	428300	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR"	Bulletin No. 2022-16	2023-01	ATT TBL	1
IV	428500	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR"	Bulletin No. 2022-16	2023-01	ATT TBL	1
IV	428600	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR"	Bulletin No. 2022-16	2023-01	ATT TBL	1
IV	429000	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR"	Bulletin No. 2022-16	2023-01	ATT TBL	1
IV	438600	Added	Bulletin No. 2022-16	2023-01	ATT TBL	8
IV	438900	Added	Bulletin No. 2022-16	2023-01	ATT TBL	8
IV	439401	Revised Debit Credit Indicator attribute domain value from "C" to "D/C"	Bulletin No. 2022-16	2023-01	ATT TBL	1
IV	439402	Revised Begin End Indicator attribute domain value from "B/E" to "E"; Revised Debit Credit Indicator attribute domain value from "D" to "D/C"	Bulletin No. 2022-16	2023-01	ATT TBL	1
IV	439500	Revised Financing Account Code attribute domain value from "D/G/N" to "N"	Bulletin No. 2022-16	2023-01	ATT TBL	1
IV	439701	Revised TAS Status attribute domain value from "U/E" to "U"	Bulletin No. 2022-16	2023-01	ATT TBL	1
IV	465000	Revised Financing Account Code attribute domain value from "D/G/N" to "N"	Bulletin No. 2022-16	2023-01	ATT TBL	1
V	USSGL Crosswalks to Standard External Reports:					
	Balance Sheet:					
	Column					
V	None				BS	
V	Line					
V	Footnote					
V	Statement of Net Cost:					
	Column					
V	None				SNC	
V	Line					
V	Footnote					
	None				SNC	
V	Statement of Changes in Net Position:					
	Line					
V	Footnote					
V	Statement of Custodial Activity:					
	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>
V	Footnote					
	None				SCA	
V	Statement of Budgetary Resources:					
	<u>Column</u>					
	None				SBR	
V						
V	<u>Line</u>					
V	1071	Added USSGL account 408000; Revised the Federal/Non-Federal attribute domain value from "F" to "E/F/N", TAS Status attribute domain value from "U" to "U/E", and Fund Type attribute domain value from "EG" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL account 423100; Revised Debit Credit attribute domain value from "D" to "D/C" for USSGL accounts 487100, 487200, 497100, and 497200; Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL account 490800; Deleted USSGL accounts 415300, 429500, 436000, and 439402 with Begin End attribute domain value "B";	Bulletin No. 2022-16	2023-01	SBR	1
V	1290	Added USSGL account 416000 with Authority Type attribute domain value "D"; Added USSGL accounts 411920, 438600, and 438900; Revised Fund Type attribute domain value from "EG/ES/ET" to "EG/EP/ES/ET" for USSGL accounts 405000 and 424000; Revised Debit Credit attribute domain value from "D" to "D/C" for USSGL account 411900; Deleted USSGL account 439402 with Begin/End attribute domain value "B"	Bulletin No. 2022-16	2023-01	SBR	1
V	1890	Added USSGL accounts 438600 and 438900; Deleted USSGL account 439402 with <u>Begin/End</u> attribute domain value "B"	Bulletin No. 2022-16	2023-01	SBR	1
V	2190	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL accounts 488200, 490800, and 498200	Bulletin No. 2022-16	2023-01	SBR	1
V	4190	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL accounts 488200, 490800, and 498200; Revised Debit Credit Indicator attribute domain value from "D" to "D/C" for USSGL accounts 487200 and 497200	Bulletin No. 2022-16	2023-01	SBR	1
V	4220	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL accounts 488200 and 498200; Revised Debit Credit Indicator attribute domain value from "D" to "D/C" for USSGL accounts 487200 and 497200	Bulletin No. 2022-16	2023-01	SBR	1
	Footnote					
	None				SBR	
V	SF 133 and Schedule P: Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule					
	<u>Column</u>					
	None				SF 133/Schedule P	
V						
V	<u>Line</u>					
V	0900	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL accounts 488200, 490800, and 498200	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	1000	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL account 490800; Deleted USSGL account 439402	Bulletin No. 2022-16	2023-01	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	1010	Revised Fed Nonfed attribute domain value from "F" to "E/F/N", TAS Status attribute domain value from "U" to "U/E", and Fund Type attribute domain value From "EG" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL account 423100	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	1011	Revised Fed Nonfed attribute domain value from "F" to "E/F/N", TAS Status attribute domain value from "U" to "U/E", and Fund Type attribute domain value From "EG" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL account 423100	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	1021	Revised Debit Credit attribute domain value from "D" to "D/C" for USSGL accounts 487100 and 497100	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	1033	Revised Debit Credit attribute domain value from "D" to "D/C" for USSGL accounts 487200 and 497200	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	1067	Added	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	4
V	1070	Revised calculation detail	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	4
V	1085	Revised Debit Credit attribute domain value from "D" to "D/C" for USSGL accounts 487100 and 497100	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	1089	Revised Debit Credit attribute domain value from "D" to "D/C" for USSGL accounts 487200 and 497200	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	1100	Added USSGL account 411920	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	8
V	1103	Deleted USSGL account 439402 with Begin End attribute domain value "B"	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	1155	Added	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	4
V	1200	Revised Debit Credit attribute domain value from "D" to "D/C" for USSGL account 411900	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	1203	Deleted USSGL account 439402 with Begin End attribute domain value "B"	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	1255	Added	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	4
V	1702	Deleted USSGL account 439402 with Begin End attribute domain value "B"	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	1744	Added	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	4
V	1750	Revised calculation detail	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	4
V	1802	Deleted USSGL account 439402 with Begin End attribute domain value "B"	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	1822	Added	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	4
V	1844	Added	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	4
V	1850	Revised the calculation detail.	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	4
V	1900	Revised the calculation detail.	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	4
V	1910	Revised the calculation detail.	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	4
V	2001	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL accounts 488200, 490800, and 498200	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	2002	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL accounts 488200 and 498200	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	2003	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL accounts 488200, 490800, and 498200	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	2101	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL accounts 488200, 490800, and 498200	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	2102	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL accounts 488200 and 498200	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	2103	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL accounts 488200, 490800, and 498200	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	2170	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL accounts 488200, 490800, and 498200	Bulletin No. 2022-16	2023-01	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	2180	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL accounts 488200 and 498200	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	3010	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL accounts 488200, 490800, and 498200	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	3011	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL accounts 488200 and 498200	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	3020	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL accounts 488200, 490800, and 498200	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	3040	Revised Debit Credit attribute domain value from "D" to "D/C" for USSGL accounts 487100 and 497100	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	3041	Revised Debit Credit attribute domain value from "D" to "D/C" for USSGL accounts 487100 and 497100	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	3080	Added USSGL account 423500	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	3081	Added USSGL account 423500	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	3090	Added USSGL account 423500	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	4000	Revised calculation detail	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	4
V	4010	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL account 490800	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	4011	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL accounts 488200, 490800, and 498200	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	4030	Revised Debit Credit attribute domain value from "D" to "D/C" for USSGL accounts 487200 and 497200	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	4033	Revised Debit Credit attribute domain value from "D" to "D/C" for USSGL accounts 487200 and 497200	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	4052	Revised Debit Credit attribute domain value from "D" to "D/C" for USSGL accounts 487200 and 497200	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	4053	Revised Debit Credit attribute domain value from "D" to "D/C" for USSGL accounts 487200 and 497200	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	4054	Revised Debit Credit attribute domain value from "D" to "D/C" for USSGL accounts 487200 and 497200	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	4090	Revised calculation detail	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	4
V	4100	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL account 490800	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	4101	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL accounts 488200 and 498200	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	4110	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL accounts 488200, 490800, and 498200	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	4120	Revised Debit Credit attribute domain value from "D" to "D/C" for USSGL accounts 487200 and 497200	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	4123	Revised Debit Credit attribute domain value from "D" to "D/C" for USSGL accounts 487200 and 497200	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	4142	Revised Debit Credit attribute domain value from "D" to "D/C" for USSGL accounts 487200 and 497200	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	4143	Revised Debit Credit attribute domain value from "D" to "D/C" for USSGL accounts 487200 and 497200	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	4144	Revised Debit Credit attribute domain value from "D" to "D/C" for USSGL accounts 487200 and 497200	Bulletin No. 2022-16	2023-01	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	5090	Deleted USSGL account 439402 with Begin End attribute domain value "B"	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	5311	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL account 490800; Deleted USSGL account 439402	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	5312	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL account 490800	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	5313	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL account 490800; Deleted USSGL account 439402	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	5314	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL account 490800; Deleted USSGL account 439402	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	Footnote					
V	12	Added	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	13	Added	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	14	Added	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	15	Added	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
USSGL Crosswalks to Reclassified Statements:						
VI	Reclassified Balance Sheet:					
VI	Column					
VI	None				RBS	
VI	Line					
VI	Footnote					
Reclassified Statement of Net Cost:						
VI	Column					
VI	None				RSNC	
VI	Line					
VI	Footnote					
VI	None				RSNC	
Reclassified Statement of Operations and Changes in Net Position						
VI	Column					
VI	None				RSOCNP	
VI	Line					
VI	Footnote					
VI						
VI						
VII	Validations and Edits					
VII	Validations					
	Validation Number					

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

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
VII	99E	Added pass exceptions for TAS 036 X 4537 and 073 X 0100 with USSGL account 419000	Bulletin No. 2022-16	2023-01	VAL	6
VII	111	Deleted multiple USSGL accounts	Bulletin No. 2022-16	2023-01	VAL	1
VII	111E	Deleted multiple pass exceptions	Bulletin No. 2022-16	2023-01	VAL	1
VII	117E	Added pass exception for Fund Family 012 3539	Bulletin No. 2022-16	2023-01	VAL	6
VII	120	Deleted Financing Account Code "D"; Revised Description	Bulletin No. 2022-16	2023-01	VAL	8
VII	120E	Revised Description	Bulletin No. 2022-16	2023-01	VAL	8
VII	121	Revised Title and Description	Bulletin No. 2022-16	2023-01	VAL	6
VII	121E	Added USSGL account 403500; Revised Name and Description	Bulletin No. 2022-16	2023-01	VAL	6
VII	122E	Deleted exceptions from report	Bulletin No. 2022-16	2023-01	VAL	1
VII	Edits					
	<u>Edit Number</u>					
VII	21	Added USSGL account 439402 to Closing Group 439401; Deleted Closing Group 439402; Deleted Authority Type Codes "E" and "F" from USSGL account 411910 in Closing Group 420100	Bulletin No. 2022-16	2023-01	EDIT	8
VII	46	Deleted USSGL account 423100	Bulletin No. 2022-16	2023-01	EDIT	8
VII	148	Deleted	Bulletin No. 2022-16	2023-01	EDIT	1
VII	149	Deleted	Bulletin No. 2022-16	2023-01	EDIT	1
VII	165	Added	Bulletin No. 2022-16	2023-01	EDIT	12
VII	166	Added	Bulletin No. 2022-16	2023-01	EDIT	1
VII	167	Added	Bulletin No. 2022-16	2023-01	EDIT	1
VII	168	Added	Bulletin No. 2022-16	2023-01	EDIT	1
VII	169	Added	Bulletin No. 2022-16	2023-01	EDIT	1
VII	170	Added	Bulletin No. 2022-16	2023-01	EDIT	1
VII	171	Added	Bulletin No. 2022-16	2023-01	EDIT	1
VII	172	Added	Bulletin No. 2022-16	2023-01	EDIT	1
VII	173	Added	Bulletin No. 2022-16	2023-01	EDIT	1
VII	174	Added	Bulletin No. 2022-16	2023-01	EDIT	1
VII	175	Added	Bulletin No. 2022-16	2023-01	EDIT	1
VII	176	Added	Bulletin No. 2022-16	2023-01	EDIT	1
VII	177	Added	Bulletin No. 2022-16	2023-01	EDIT	1
VII	178	Added	Bulletin No. 2022-16	2023-01	EDIT	1
VII	179	Added	Bulletin No. 2022-16	2023-01	EDIT	1
VII	180	Added	Bulletin No. 2022-16	2023-01	EDIT	1
VII	181	Added	Bulletin No. 2022-16	2023-01	EDIT	1
VII	182	Added	Bulletin No. 2022-16	2023-01	EDIT	1
VII	183	Added	Bulletin No. 2022-16	2023-01	EDIT	12

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

Bulletin No. 2022-16	
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.