

U.S. Standard General Ledger
Summary of Changes

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
Bulletin No. 2021-07						
Part 1 Fiscal 2020						
I	<i>USSGL Chart of Accounts:</i>					
I	None				COA	
II	<i>USSGL Accounts and Definitions:</i>					
II	None				DEF	
III	<i>USSGL Account Transactions:</i>					
III	None					
IV	<i>USSGL Account Attributes:</i>					
USSGL Proprietary and Budgetary Account Attribute Definition Report:						
IV	None				ADR	
IV	USSGL Proprietary and Budgetary Account Attribute Table:					
IV	Attribute					
IV	None				ATT TBL	
USSGL						
IV	None				ATT TBL	
V	<i>USSGL Crosswalks to Standard External Reports:</i>					
V	Balance Sheet:					
V	Column					
V	None				BS	
Line						
V	None					
V	Optional (2020)Balance Sheet:					
V	Column					
V	None				BS	
Line						
V	None				BS	
V	Statement of Net Cost:					
V	Line					
V	None				SNC	
Footnote						
V	Footnote					
V	None				SNC	

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
V	Statement of Changes in Net Position					
V	Line					
V	None				SCNP	
V	Footnote					
V	None				SCNP	
V	Statement of Custodial Activity:					
V	Line					
V	None				SCA	
V	Footnote					
V	None				SCA	
V	Statement of Budgetary Resources:					
V	Column					
V	None				SBR	
V	Line					
V	None				SBR	
V	Footnote					
V	None				SBR	
V	SF 133 and Schedule P: Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule					
V	Column					
V	None				SF 133/Schedule P	
V	Line					
V	1010	Revised Fund Type attribute domain value from "EG/ES" to "EG/ER/ES" for USSGL account 419000 with BEA Category Code attribute domain value "D"		2020-12	SF 133/Schedule P	1
V	1011	Revised Fund Type attribute domain value from "EG/ES" to "EG/ER/ES" for USSGL account 419000 with BEA Category Code attribute domain value "D"		2020-12	SF 133/Schedule P	1
V	1020	Added USSGL account 438200 with Transitioning Code attribute domain value "X"		2020-12	SF 133/Schedule P	1
V	1176	Added footnote 2 to USSGL account 416000		2020-11	SF 133/Schedule P	2
V	1276	Added footnote 2 to USSGL account 416000		2020-11	SF 133/Schedule P	2
V	2202	Deleted USSGL account 459000		2020-11	SF 133/Schedule P	2
V	2203	Revised Avail Time attribute domain value from "A" to "A/S" and added footnote 2 for USSGL account 459000		2020-11	SF 133/Schedule P	2
V	2302	Deleted USSGL account 469000		2020-11	SF 133/Schedule P	2
V	2303	Revised Avail Time attribute domain value from "A" to "A/S" for USSGL account 469000		2020-11	SF 133/Schedule P	2
V	2501	Deleted USSGL accounts 480100, 480200, 488100, 488200, 490100, 490200, 490800, 498100, and 498200		2020-11	SF 133/Schedule P	2
V	2502	Deleted USSGL accounts 480100, 480200, 488100, 488200, 490100, 490200, 490800, 498100, and 498200		2020-11	SF 133/Schedule P	2

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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	Footnote					
V	None					
VI	<i>USSGL Crosswalks to Reclassified Statements:</i>					
VI	Reclassified Balance Sheet:					
VI	Column					
VI	None				RBS	
VI	Line					
VI	None					
VI	Footnote					
VI	None				RBS	
VI	Reclassified Statement of Net Cost:					
VI	Line					
VI	None				RSNC	
VI	Footnote					
VI	None				RSNC	
VI	Reclassified Statement of Operations and Changes in Net Position					
VI	Line					
VI	None				RSOCNP	
VI	Footnote					
VI	None				RSOCNP	
VII	<i>Validations and Edits</i>					
VII	Validations					
	Validation Number					
VII	32E	Added pass exception for TAS 036 2020 2020 0140	Bulletin No. 2021-07	2020-11	VAL	1
VII	32E	Added pass exception for TAS 086 X 0480	Bulletin No. 2021-07	2020-12	VAL	1
VII	70E	Deleted pass exceptions for multiple TAS in Fund Family 020 5445	Bulletin No. 2021-07	2020-10	VAL	1
VII	70E	Added pass exception for TAS 012 X 5203	Bulletin No. 2021-07	2020-11	VAL	1
VII	74E	Added pass exception for TAS 075 2019 2019 1545	Bulletin No. 2021-07	2020-12	VAL	1
VII	90E	Added pass exception for Fund Family 097 0361 with Disaster Emergency Fund Code domain value "N"	Bulletin No. 2021-07	2020-10	VAL	1
VII	90E	Added pass exceptions for Fund Family 075 0343 with Disaster Emergency Fund Code domain value "L" and for Fund Families 019 0209 and 070 0540 with Disaster Emergency Fund Code domain value "N"	Bulletin No. 2021-07	2020-11	VAL	1
VII	90E	Added pass exceptions for Fund Family 014 1125 with Disaster Emergency Fund Code domain value "J" and for Fund Families 017 1810, 097 0390, and 097 0819 with Disaster Emergency Fund Code domain value "N"	Bulletin No. 2021-07	2020-12	VAL	1
VII	99E	Added pass exceptions for multiple TAS in Fund Family 097 4930 with USSGL account 419000 and for TAS 455 X 4110 with USSGL account 438200	Bulletin No. 2021-07	2020-12	VAL	1
VII	112	Added USSGL accounts 131900 and 590900	Bulletin No. 2021-07	2020-10	VAL	18

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
VII	113	Added USSGL accounts 131900 and 590900	Bulletin No. 2021-07	2020-10	VAL	18
VII	Edits					
	<u>Edit Number</u>					
VII	43	Added lines 3.5, 3.5, 3.6, and 3.7 from the Reclassified Statement of Operations and Changes in Net Position	Bulletin No. 2021-07	2020-12	EDIT	17
Bulletin No. 2021-07						
Part 2 Fiscal 2021						
I	USSGL Chart of Accounts:					
I	113510	Added	Bulletin No. 2021-07	2021-03	COA	8
I	123500	Added	Bulletin No. 2021-07	2021-03	COA	8
I	413400	Revised	Bulletin No. 2021-07	2021-03	COA	1
I	413415	Revised	Bulletin No. 2021-07	2021-03	COA	1
I	416512	Added	Bulletin No. 2021-07	2021-03	COA	8
I	416612	Added	Bulletin No. 2021-07	2021-03	COA	8
I	416712	Added	Bulletin No. 2021-07	2021-03	COA	8
I	422500	Revised	Bulletin No. 2021-07	2021-03	COA	1
I	422512	Added	Bulletin No. 2021-07	2021-03	COA	8
I	425500	Revised	Bulletin No. 2021-07	2021-03	COA	1
I	425512	Revised	Bulletin No. 2021-07	2021-03	COA	1
I	439401	Revised	Bulletin No. 2021-07	2021-03	COA	1
I	439402	Added	Bulletin No. 2021-07	2021-03	COA	8
I	439501	Deleted	Bulletin No. 2021-07	2021-03	COA	8
	USSGL Accounts and Definitions:					
II	113500	Revised	Bulletin No. 2021-07	2021-03	DEF	8
II	113510	Added	Bulletin No. 2021-07	2021-03	DEF	8
II	120000	Revised	Bulletin No. 2021-07	2021-03	DEF	8
II	123500	Added	Bulletin No. 2021-07	2021-03	DEF	8
II	413400	Revised	Bulletin No. 2021-07	2021-03	DEF	1
II	413415	Revised	Bulletin No. 2021-07	2021-03	DEF	1
II	415900	Revised	Bulletin No. 2021-07	2021-03	DEF	1
II	415901	Revised	Bulletin No. 2021-07	2021-03	DEF	1
II	416512	Added	Bulletin No. 2021-07	2021-03	DEF	8
II	416612	Added	Bulletin No. 2021-07	2021-03	DEF	8
II	416712	Added	Bulletin No. 2021-07	2021-03	DEF	8
II	419100	Revised	Bulletin No. 2021-07	2021-03	DEF	1
II	421000	Revised	Bulletin No. 2021-07	2021-03	DEF	1
II	422500	Revised	Bulletin No. 2021-07	2021-03	DEF	1
II	422512	Added	Bulletin No. 2021-07	2021-03	DEF	8
II	425500	Revised	Bulletin No. 2021-07	2021-03	DEF	1
II	425512	Revised	Bulletin No. 2021-07	2021-03	DEF	1
II	439401	Revised	Bulletin No. 2021-07	2021-03	DEF	1
II	439402	Added	Bulletin No. 2021-07	2021-03	DEF	8
II	439500	Revised	Bulletin No. 2021-07	2021-03	DEF	1

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
II	439501	Deleted	Bulletin No. 2021-07	2021-03	DEF	8
II	599700	Revised	Bulletin No. 2021-07	2021-01	DEF	1
USSGL Account Transactions:						
III	A122	Revised	Bulletin No. 2021-07	2021-03	TC	1
III	A123	Revised	Bulletin No. 2021-07	2021-03	TC	1
III	A147	Revised	Bulletin No. 2021-07	2021-03	TC	2
III	A191	Added	Bulletin No. 2021-07	2021-03	TC	8
III	A193	Added	Bulletin No. 2021-07	2021-03	TC	8
III	A220	Added	Bulletin No. 2021-07	2021-03	TC	1
III	A492	Revised	Bulletin No. 2021-07	2021-01	TC	2
III	A514	Revised	Bulletin No. 2021-07	2021-03	TC	1
III	B112	Revised	Bulletin No. 2021-07	2021-01	TC	2
III	B134	Revised	Bulletin No. 2021-07	2021-01	TC	2
III	B137	Revised	Bulletin No. 2021-07	2021-03	TC	1
III	B235	Revised	Bulletin No. 2021-07	2021-01	TC	2
III	B416	Revised	Bulletin No. 2021-07	2021-03	TC	1
III	C108	Revised	Bulletin No. 2021-07	2021-03	TC	8
III	C147	Revised	Bulletin No. 2021-07	2021-03	TC	2
III	C150	Revised	Bulletin No. 2021-07	2021-03	TC	8
III	C453	Revised	Bulletin No. 2021-07	2021-03	TC	8
III	C457	Revised	Bulletin No. 2021-07	2021-03	TC	8
III	D107	Revised	Bulletin No. 2021-07	2021-03	TC	1
III	D114	Revised	Bulletin No. 2021-07	2021-01	TC	2
III	D122	Revised	Bulletin No. 2021-07	2021-01	TC	1
III	D126	Revised	Bulletin No. 2021-07	2021-01	TC	1
III	D137	Added	Bulletin No. 2021-07	2021-03	TC	8
III	D506	Revised	Bulletin No. 2021-07	2021-03	TC	8
III	D622	Revised	Bulletin No. 2021-07	2021-03	TC	1
III	D624	Revised	Bulletin No. 2021-07	2021-03	TC	8
III	F304	Revised	Bulletin No. 2021-07	2021-03	TC	8
III	F336	Revised	Bulletin No. 2021-07	2021-03	TC	2
III	F396	Revised	Bulletin No. 2021-07	2021-03	TC	8
III	F342	Revised	Bulletin No. 2021-07	2021-03	TC	2
USSGL Account Attributes:						
USSGL Proprietary and Budgetary Account Attribute Definition Report:						
IV	Definition				ADR	
IV	None				ADR	
USSGL Proprietary and Budgetary Account Attribute Table:						
IV	Attribute					
IV	None				ATT TBL	
USSGL						
IV	113510	Added	Bulletin No. 2021-07	2021-03	ATT TBL	8
IV	123500	Added	Bulletin No. 2021-07	2021-03	ATT TBL	8

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IV	416512	Added	Bulletin No. 2021-07	2021-03	ATT TBL	8
IV	416612	Added	Bulletin No. 2021-07	2021-03	ATT TBL	8
IV	416712	Added	Bulletin No. 2021-07	2021-03	ATT TBL	8
IV	422100	Revised Reimbursable Flag attribute domain value from "R" to "D/R"	Bulletin No. 2021-07	2021-03	ATT TBL	1
IV	422512	Added	Bulletin No. 2021-07	2021-03	ATT TBL	8
IV	439402	Added	Bulletin No. 2021-07	2021-03	ATT TBL	8
IV	439501	Deleted	Bulletin No. 2021-07	2021-03	ATT TBL	8
IV	579000	Revised Federal/Non-Federal attribute domain value from "Z" to "G/Z", revised Trading Partner attribute domain value from "blank" to "###", revised Trading Partner Main attribute domain value from "blank" to "####"	Bulletin No. 2021-07	2021-03	ATT TBL	22
USSGL Crosswalks to Standard External Reports:						
V	Balance Sheet:					
V	<u>Column</u>					
V	None				BS	
V	<u>Line</u>					
V	7	Added USSGL's 123500 and 113510	Bulletin No. 2021-07	2021-03	BS	8
V	22.3	Revised Federal Non-Federal Code attribute domain values from "F/G/N/Z" to "G" for USSGL account 299000; Revised Federal Non-Federal Code attribute domain values from "F/G" to "G" for USSGL account 299100; Revised Reporting Type Code attribute domain values from "E/F/U" to "E/U" for USSGL accounts 299000 and 299100	Bulletin No. 2021-07	2021-01	BS	2
	<u>Footnote</u>					
V	None				BS	
Statement of Net Cost:						
V	<u>Column</u>					
V	None				SNC	
V	<u>Line</u>					
V	None				SNC	
	<u>Footnote</u>					
V	None				SNC	
Statement of Changes in Net Position:						
V	<u>Line</u>					
V	None				SCNP	
	<u>Footnote</u>					
V	None				SCNP	
Statement of Custodial Activity:						
V	<u>Line</u>					

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

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V	1011	Added USSGL accounts 416612 and 416712; Revised Fund Type attribute domain value from "EG/ES" to "EG/ER/ES" for USSGL account 419000 with BEA Category Code attribute domain value "D"	Bulletin No. 2021-07	2021-01	SF 133/Schedule P	1, 8
V	1020	Deleted USSGL account 439800 with Begin/End attribute domain value "B"	Bulletin No. 2021-07	2021-02	SF 133/Schedule P	2
V	1020	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL accounts 421200, 426200, 426300, 426400, 426500, 426700, 427100, 427500, 427600, 428300, 428500, 428600, 428700 and 429000	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
V	1035	Deleted USSGL account 439501	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	8
V	1043	Revised line title	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
V	1044 (old)	Revised line number from 1044 to 1045	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
V	1044 (new)	Added USSGL account 422512	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
V	1060	Added USSGL account 416512	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	8
V	1070	Revised calculation line to include line 1045	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
V	1080	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL accounts 428300, 428500, 428600 and 428700	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
V	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 421200, 426200, 426300, 426400, 426500, 426700, 427100, 427500, 427600, 428300, 428500, 428600, 428700 and 429000	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
V	1103	Added USSGL account 439402	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	8
V	1176	Added footnote 2 to USSGL account 416000	Bulletin No. 2021-07	2021-01	SF 133/Schedule P	2
V	1203	Added USSGL account 439402	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	8
V	1276	Added footnote 2 to USSGL account 416000	Bulletin No. 2021-07	2021-01	SF 133/Schedule P	2
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 421200, 426200, 426300, 426400, 426500, 426700, 427100, 427500, 427600, and 429000	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
V	1701	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL accounts 428500, 428600, and 428700	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
V	1702	Added USSGL account 439402	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	8
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 421200, 426200, 426300, 426400, 426500, 426700, 427100, 427500, 427600, and 429000	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
V	1801	Added USSGL account 422100 with Reimbursable Flag attribute domain value "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 428500, 428600, and 428700	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
V	1802	Added USSGL account 439402	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	8
V	1902	Added USSGL account 439504 with Authority Type Code attribute domain value "S"; Revised Authority Type Code attribute domain value from "C/P/S" to "C/P" and BEA Category Code attribute domain value from "D/M" to "M" for USSGL account 439504 with Reimbursable Flag attribute domain value "D/R"	Bulletin No. 2021-07	2021-01	SF 133/Schedule P	1
V	1910	Revised calculation line to include SF 133 line 1902	Bulletin No. 2021-07	2021-01	SF 133/Schedule P	1
V	1930	Revised calculation line to include Schedule P line 1045	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
V	1952	Deleted USSGL account 428700	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
V	2202	Deleted USSGL account 459000	Bulletin No. 2021-07	2021-01	SF 133/Schedule P	2
V	2203	Revised Avail Time attribute domain value from "A" to "A/S" and added footnote 2 for USSGL account 459000	Bulletin No. 2021-07	2021-01	SF 133/Schedule P	2

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V	2302	Deleted USSGL account 469000	Bulletin No. 2021-07	2021-01	SF 133/Schedule P	2
V	2303	Revised Avail Time attribute domain value from "A" to "A/S" for USSGL account 469000	Bulletin No. 2021-07	2021-01	SF 133/Schedule P	2
V	2501	Deleted USSGL accounts 480100, 480200, 488100, 488200, 490100, 490200, 490800, 498100, and 498200	Bulletin No. 2021-07	2021-01	SF 133/Schedule P	2
V	2502	Deleted USSGL accounts 480100, 480200, 488100, 488200, 490100, 490200, 490800, 498100, and 498200	Bulletin No. 2021-07	2021-01	SF 133/Schedule P	2
V	3060	Added USSGL account 422100 with Reimbursable Flag attribute domain value "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 428300, 428500, 428600, and 428700	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
V	3061	Added USSGL account 422512; Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL accounts 428300, 428500, 428600, and 428700	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
V	3070	Added USSGL account 422100 with Reimbursable Flag attribute domain value "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 428300, 428500, 428600, and 428700	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
V	3071	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL accounts 428300, 428500, 428600, and 428700	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
V	3072	Added line; Added USSGL account 422512	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
V	3090	Added USSGL account 422512; Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL accounts 428300, 428500, 428600, and 428700	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
V	3200	Revise calculation line to include line 3072	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
V	4030	Deleted USSGL account 425400	Bulletin No. 2021-07	2021-02	SF 133/Schedule P	2
V	4030	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL accounts 421200, 427100, 427500, and 427600	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
V	4033	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL accounts 421200, 426200, 426300, 426400, and 426500	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
V	4034	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL accounts 421200 and 426700	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
V	4050	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL accounts 428300, 428500, 428600, and 428700	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
V	4051	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL accounts 428300, 428500, 428600, and 428700	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
V	4052	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL accounts 421200, 426200, 426300, 426400, 426500, 426700, 427100, 427500, and 427600; Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL accounts 426300 and 426600	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	1, 4
V	4055	Revised line title	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4

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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	4060	Revised calculation line to include Schedule P line 4052	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
V	4120	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL accounts 421200, 427100, 427500, and 427600	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
V	4123	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL accounts 421200, 426200, 426300, 426400, and 426500; Revised Debit/Credit attribute from "D/C" to "D" for USSGL accounts 426300 and 426600	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
V	4124	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL accounts 421200 and 426700	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
V	4140	Added USSGL account 422100 with Reimbursable Flag attribute domain value "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 428300, 428500, 428600, and 428700	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
V	4141	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL accounts 428300, 428500, 428600, and 428700	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
V	4142	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL accounts 421200, 426200, 426300, 426400, 426500, 426700, 427100, 427500, and 427600; Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL accounts 426300 and 426600	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	1, 4
V	4150	Revised calculation line to include Schedule P line 4142	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
V	5090	Added USSGL account 439402	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	8
V	5092	Added USSGL account 439402	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	8
V	5311	Added USSGL account 422100 with Reimbursable Flag attribute domain value "D"; Added USSGL account 439402; Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL accounts 428300, 428500, 428600, and 428700	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
V	5313	Added USSGL account 439402; Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL accounts 428300, 428500, 428600, and 428700	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
V	5314	Added USSGL account 422100 with Reimbursable Flag attribute domain value "D"; Added USSGL account 439402; Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL accounts 428300, 428500, 428600, and 428700	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
V	5331	Added USSGL account 422100 with Reimbursable Flag attribute domain value "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 428300, 428500, 428600, and 428700	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
V	5333	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL accounts 428300, 428500, 428600, and 428700	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
V	5334	Added USSGL account 422100 with Reimbursable Flag attribute domain value "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 428300, 428500, 428600, and 428700	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
V	5341	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL accounts 428300, 428500, 428600, and 428700	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
V	5343	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL accounts 428300, 428500, 428600, and 428700	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
V	5344	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL accounts 428300, 428500, 428600, and 428700	Bulletin No. 2021-07	2021-03	SF 133/Schedule P	4
	<u>Footnote</u>					
V	None				SF 133/Schedule P	
	<i>USSGL Crosswalks to Reclassified Statements:</i>					
VI	Reclassified Balance Sheet:					
VI	Column					
VI	None				RBS	
	<u>Line</u>					
VI	7	Added USSGLs 123500 and 113510	Bulletin No. 2021-07	2021-03	RBS	8
VI	22.3	Revised Federal Non-Federal Code attribute domain values from "F/G/N/Z" to "G" for USSGL account 299000; Revised Federal Non-Federal Code attribute domain values from "F/G" to "G" for USSGL account 299100; Revised Reporting Type Code attribute domain values from "E/F/U" to "E/U" for USSGL accounts 299000 and 299100	Bulletin No. 2021-07	2021-01	RBS	2
	<u>Footnote</u>					
VI	None				RBS	
	Reclassified Statement of Net Cost:					
VI	Line					
VI	None				RSNC	
	<u>Footnote</u>					
VI	None				RSNC	
	Reclassified Statement of Operations and Changes in Net Position					
VI	Line					
VI	Line 8.6	Added USSGL account 579000	Bulletin No. 2021-07	2021-03	RSOCNP	22
VI	<u>Footnote</u>					
VI	None				RSOCNP	
VI						
	<i>Validations and Edits</i>					
VII	Validations					
VII	Validation Number					
VII	17E	Added fail exception for USSGL account 414120	Bulletin No. 2021-07	2021-01	VAL	8

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
VII	41	Added USSGL account 411910	Bulletin No. 2021-07	2021-01	VAL	8
VII	50	Added USSGL accounts 413415 and 439504	Bulletin No. 2021-07	2021-01	VAL	8
VII	70E	Deleted pass exceptions for multiple TAS in Fund Family 020 5445	Bulletin No. 2021-07	2021-01	VAL	1
VII	90E	Added pass exceptions for multiple Fund Families with Disaster Emergency Fund Code domain values "J", "L", and "N"	Bulletin No. 2021-07	2021-01	VAL	1
VII	99E	Added pass exception for TAS 455 X 4110 with USSGL account 438200	Bulletin No. 2021-07	2021-01	VAL	1
VII	112	Added USSGL accounts 131900 and 590900	Bulletin No. 2021-07	2021-01	VAL	18
VII	113	Added USSGL accounts 131900 and 590900	Bulletin No. 2021-07	2021-01	VAL	18
VII	114	Added	Bulletin No. 2021-07	2021-01	VAL	8
VII	115	Added	Bulletin No. 2021-07	2021-01	VAL	8
VII	115E	Added	Bulletin No. 2021-07	2021-01	VAL	8
VII	116	Added	Bulletin No. 2021-07	2021-01	VAL	8
VII	116E	Added	Bulletin No. 2021-07	2021-01	VAL	8
VII	117	Added	Bulletin No. 2021-07	2021-01	VAL	8
VII	117E	Added	Bulletin No. 2021-07	2021-01	VAL	8
	Edits					
VII	Edit Number					
VII	4	Added USSGL accounts 411912, 413415, 425512, 436001, 439401, 439412, and 439504	Bulletin No. 2021-07	2021-03	EDIT	8
VII	5	Adds USSGLs 113510 & 123500 to Edit Check No. 5	Bulletin No. 2021-07	2021-03	EDIT	8
VII	21	Added closing group 439401; Added USSGL account 413415 to closing group 413900; USSGL accounts 411910, 411912, 417400, and 425512 to closing group 420100; USSGL account 436001 to closing group 436000; USSGL account 439412 to closing group 439400; and USSGL account 439401 to closing group 439401.	Bulletin No. 2021-07	2021-01	EDIT	8
VII	22	Adds USSGLs 113510 & 123500 to Edit Check No. 22	Bulletin No. 2021-07	2021-03	EDIT	8
VII	23	Adds USSGLs 113510 & 123500 to Edit Check No. 23	Bulletin No. 2021-07	2021-03	EDIT	8
VII	37	Added USSGL account 417400; Revised description	Bulletin No. 2021-07	2021-01	EDIT	8
VII	42	Added USSGL account 413415	Bulletin No. 2021-07	2021-01	EDIT	8
VII	43	Added lines 3.5, 3.5, 3.6, and 3.7 from the Reclassified Statement of Operations and Changes in Net Position	Bulletin No. 2021-07	2021-01	EDIT	17
VII	125	Added	Bulletin No. 2021-07	2021-03	EDIT	21
VII	126	Added	Bulletin No. 2021-07	2021-03	EDIT	21
VII	127	Added	Bulletin No. 2021-07	2021-03	EDIT	21
VII	128	Added	Bulletin No. 2021-07	2021-03	EDIT	21
VII	129	Added	Bulletin No. 2021-07	2021-03	EDIT	21
VII	130	Added	Bulletin No. 2021-07	2021-03	EDIT	21
VII	131	Added	Bulletin No. 2021-07	2021-03	EDIT	21
VII	132	Added	Bulletin No. 2021-07	2021-03	EDIT	21
VII	133	Added	Bulletin No. 2021-07	2021-03	EDIT	21

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Bulletin No. 2021-07	
1	Change based on OMB guidance/approval.
2	This change is required to correct an error.
3	This change was due to a change to Appendix 3 of the TFM Volume 1, Part 2, Chapter 4700.
4	Change needed to be in compliance with OMB Circular No. A-11 appendix F.
5	Revised Credit Cohort attribute domain values to add next fiscal year.
6	Change required because OMB/Treasury deemed TAS exception to established validation.
7	Revised USSGL title and/or definition to accurately describe the use of this USSGL account.
8	Required because of the creation, deletion, or change of a USSGL account.
9	Change needed to be in compliance with OMB Circular No. A-136.
10	This change is needed for the GFRS to GTAS conversion.
11	Some validation exceptions are only needed or approved for a certain fiscal year(s) and do not carry over to the following fiscal year.
12	This change was due to a change to Appendix 2 of the TFM Volume 1, Part 2, Chapter 4700.
13	This change is needed due to the passage of PL 116-20.
14	Updates required to provide clarification to agencies when reporting custodial activity.
15	Pro forma updates for prior period adjustment for the General Fund of the U.S. Government.
16	Change is related to GTAS code changes or enhancements.
17	Changes related to addition of new RC 31 and RC 32
18	Change is needed to account for Treasury approved changes for custodial TAS in the 36XX main account series.
19	Streamline balance sheet project. Optional for agencies for 2020. Financial Report of the US Government will implement for 2020 FR preparation. This will be required for all entities in 2021.
20	GTAS Fund Type Code no longer needed on crosswalk.
21	Change is related to the addition of new BETCs
22	Updates for revision to Reciprocal Category 37 in Appendix 3 of the TFM Chapter 2-4700.