

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. 2022-10						
Part 1 Fiscal 2021						
I	<i>USSGL Chart of Accounts:</i>					
II	<i>USSGL Accounts and Definitions:</i>					
III	<i>USSGL Account Transactions:</i>					
IV	<i>USSGL Account Attributes:</i>					
IV	USSGL Proprietary and Budgetary Account Attribute Definition Report:					
IV	Definition					
IV	USSGL Proprietary and Budgetary Account Attribute Table:					
IV	Attribute					
	USSGL					
	<i>USSGL Crosswalks to Standard External Reports:</i>					
V	Balance Sheet:					
V	Column					
V	Line					
V	Statement of Net Cost:					
V	Line					
V	None					SNC
V	Footnote					
V	None					SNC
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

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V	Line					
V	Footnote					
	None				SBR	
V	SF 133 and Schedule P: Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule					
	Column					
V	None				SF 133/Schedule P	
V	Line					
V	Footnote					
V	USSGL Crosswalks to Reclassified Statements:					
	Reclassified Balance Sheet:					
VI	Column					
VI	None				RBS	
VI	Line					
VI	Footnote					
	None				RBS	
VI	Reclassified Statement of Net Cost:					
	Line					
VI	Footnote					
	None				RSNC	
VI	Reclassified Statement of Operations and Changes in Net Position					
	Line					
VI	Footnote					
VI	Validations and Edits					
	Validations					
VII	Validation Number					
	None					
	Edits					
	Edit Number					
	None					
Bulletin No. 2022-10						
Part 2 Fiscal 2022						

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
I	<i>USSGL Chart of Accounts:</i>					
II	<i>USSGL Accounts and Definitions:</i>					
III	<i>USSGL Account Transactions:</i>					
III	A102	Revised	Bulletin No. 2022-10	2022-06	TC	1
III	A104	Revised	Bulletin No. 2022-10	2022-06	TC	1
III	A118	Revised	Bulletin No. 2022-10	2022-06	TC	1
III	A122	Deleted	Bulletin No. 2022-10	2022-06	TC	1
III	A123	Revised	Bulletin No. 2022-10	2022-06	TC	1
III	A138	Revised	Bulletin No. 2022-10	2022-06	TC	1
III	A186	Revised	Bulletin No. 2022-10	2022-06	TC	1
III	A195	Revised	Bulletin No. 2022-10	2022-06	TC	1
III	A196	Revised	Bulletin No. 2022-10	2022-06	TC	1
III	A202	Revised	Bulletin No. 2022-10	2022-06	TC	1
III	A212	Revised	Bulletin No. 2022-10	2022-06	TC	1
III	A220	Revised	Bulletin No. 2022-10	2022-06	TC	1
III	A250	Revised	Bulletin No. 2022-10	2022-06	TC	1
III	A510	Revised	Bulletin No. 2022-10	2022-06	TC	1
III	A706	Revised	Bulletin No. 2022-10	2022-06	TC	1
III	A708	Revised	Bulletin No. 2022-10	2022-06	TC	1
III	B126	Revised	Bulletin No. 2022-10	2022-06	TC	1
III	B162	Revised	Bulletin No. 2022-10	2022-06	TC	1
III	C101	Revised	Bulletin No. 2022-10	2022-06	TC	1
III	C103	Revised	Bulletin No. 2022-10	2022-06	TC	1
III	C106	Revised	Bulletin No. 2022-10	2022-06	TC	1
III	C107	Revised	Bulletin No. 2022-10	2022-06	TC	1
III	C109	Revised	Bulletin No. 2022-10	2022-06	TC	1
III	C114	Revised	Bulletin No. 2022-10	2022-06	TC	1
III	C116	Revised	Bulletin No. 2022-10	2022-06	TC	1
III	C117	Revised	Bulletin No. 2022-10	2022-06	TC	1
III	C124	Revised	Bulletin No. 2022-10	2022-06	TC	1
III	C130	Revised	Bulletin No. 2022-10	2022-06	TC	1
III	C132	Revised	Bulletin No. 2022-10	2022-06	TC	1
III	C136	Revised	Bulletin No. 2022-10	2022-06	TC	1
III	C154	Revised	Bulletin No. 2022-10	2022-06	TC	1
III	C172	Revised	Bulletin No. 2022-10	2022-06	TC	1
III	C176	Revised	Bulletin No. 2022-10	2022-06	TC	1
III	C182	Revised	Bulletin No. 2022-10	2022-06	TC	1
III	C190	Revised	Bulletin No. 2022-10	2022-06	TC	1
III	C204	Revised	Bulletin No. 2022-10	2022-06	TC	1
III	C412	Revised	Bulletin No. 2022-10	2022-06	TC	1
III	C413	Revised	Bulletin No. 2022-10	2022-06	TC	1
III	C416	Revised	Bulletin No. 2022-10	2022-06	TC	1
III	C452	Revised	Bulletin No. 2022-10	2022-06	TC	1
III	C602	Revised	Bulletin No. 2022-10	2022-06	TC	1

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
III	C604	Revised	Bulletin No. 2022-10	2022-06	TC	1
III	C606	Revised	Bulletin No. 2022-10	2022-06	TC	1
III	C608	Revised	Bulletin No. 2022-10	2022-06	TC	1
III	C609	Revised	Bulletin No. 2022-10	2022-06	TC	1
III	C612	Revised	Bulletin No. 2022-10	2022-06	TC	1
III	C614	Revised	Bulletin No. 2022-10	2022-06	TC	1
III	C616	Revised	Bulletin No. 2022-10	2022-06	TC	1
III	C618	Revised	Bulletin No. 2022-10	2022-06	TC	1
III	C622	Revised	Bulletin No. 2022-10	2022-06	TC	1
III	C626	Revised	Bulletin No. 2022-10	2022-06	TC	1
III	C628	Revised	Bulletin No. 2022-10	2022-06	TC	1
III	C636	Revised	Bulletin No. 2022-10	2022-06	TC	1
III	C640	Revised	Bulletin No. 2022-10	2022-06	TC	1
III	C646	Revised	Bulletin No. 2022-10	2022-06	TC	1
III	C648	Revised	Bulletin No. 2022-10	2022-06	TC	1
III	C650	Revised	Bulletin No. 2022-10	2022-06	TC	1
III	C702	Revised	Bulletin No. 2022-10	2022-06	TC	1
III	C704	Revised	Bulletin No. 2022-10	2022-06	TC	1
III	C706	Revised	Bulletin No. 2022-10	2022-06	TC	1
III	C708	Revised	Bulletin No. 2022-10	2022-06	TC	1
III	D108	Revised	Bulletin No. 2022-10	2022-06	TC	1
III	D110	Revised	Bulletin No. 2022-10	2022-06	TC	1
III	D120	Revised	Bulletin No. 2022-10	2022-06	TC	1
III	D134	Revised	Bulletin No. 2022-10	2022-06	TC	1
III	D438	Revised	Bulletin No. 2022-10	2022-06	TC	1
III	D618	Revised	Bulletin No. 2022-10	2022-06	TC	1
IV	USSGL Account Attributes:					
	USSGL Proprietary and Budgetary Account Attribute Definition Report:					
	<u>Definition</u>					
IV	USSGL Proprietary and Budgetary Account Attribute Table:					
IV	<u>Attribute</u>					
IV	USSGL Proprietary and Budgetary Account Attribute Table:					
	<u>USSGL</u>					
IV	419300	Revised Authority Type attribute domain value from "P/S" to "D/P/S"	Bulletin No. 2022-10	2022-04	ATT TBL	1
IV	449000	Revised Debit/Credit attribute domain value from "C" to "D/C"	Bulletin No. 2022-10	2022-04	ATT TBL	1
IV	439401	Revised Debit/Credit attribute domain value from "C" to "D/C"	Bulletin No. 2022-10	2022-05	ATT TBL	1
IV	439402	Revised Debit/Credit attribute domain value from "D" to "D/C"	Bulletin No. 2022-10	2022-05	ATT TBL	1
V	USSGL Crosswalks to Standard External Reports:					
	Balance Sheet:					
	<u>Column</u>					
V	None				BS	
V						
V	Line					

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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	Statement of Net Cost:					
	Column					
	None				SNC	
V	Line					
V	None				SNC	
V	Footnote					
	None				SNC	
V	Statement of Changes in Net Position:					
	Line					
V	Footnote					
V	Statement of Custodial Activity:					
	Line					
V	Footnote					
	None				SCA	
V	Statement of Budgetary Resources:					
	Column					
	None				SBR	
V	Line					
V	1071	Added USSGL account 439401 with Fund Type attribute domain value "EP" and Debit/Credit attribute domain value "D/C"; Added USSGL account 439402; Added USSGL account 497100 with Footnote 3; Deleted USSGL account 422512 with Begin/End attribute domain value "B"; Revised Fund Type attribute domain value from "EP/ES/ET" to "ES/ET" for USSGL account 439401 with Debit/Credit attribute domain value "C"	Bulletin No. 2022-10	2022-06	SBR	1
V	1290	Added USSGL account 419300 with Authority Type attribute domain value "D"	Bulletin No. 2022-10	2022-06	SBR	1
V	1890	Revised Debit/Credit attribute domain value from "C" to "D/C" for USSGL account 439401; Revised Debit/Credit attribute domain value from "D" to "D/C" for USSGL account 439402	Bulletin No. 2022-10	2022-06	SBR	1
V	2405	Revised Debit/Credit attribute domain value from "C" to "D/C" for USSGL account 449000 with Financing Account Code attribute domain value "D/G"	Bulletin No. 2022-10	2022-06	SBR	1
	Footnote					
	None				SBR	
V	SF 133 and Schedule P: Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule					
	Column					

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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>
	None				SF 133/Schedule P	
V	Line					
V	1000	Revised the Fund Type attribute domain value from "EG" to "EG/ER" for USSGL account 439800 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2022-10	2022-04	SF 133/Schedule P	1
V	1000	Added USSGL account 439401 with Fund Type attribute domain value "EP" and Debit/Credit attribute domain value "D/C"; Revised Fund Type attribute domain value from "EP/ES/ET" to "ES/ET" for USSGL account 439401 with Debit/Credit attribute domain value "C"	Bulletin No. 2022-10	2022-05	SF 133/Schedule P	1
V	1000	Added USSGL account 439402	Bulletin No. 2022-10	2022-06	SF 133/Schedule P	1
V	1020	Added USSGL account 439800 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2022-10	2022-04	SF 133/Schedule P	1
V	1044	Deleted USSGL account 422512 with Begin/End attribute domain value "B"	Bulletin No. 2022-10	2022-06	SF 133/Schedule P	1
V	1172	Added USSGL account 419300	Bulletin No. 2022-10	2022-04	SF 133/Schedule P	1
V	1173	Added USSGL account 419300	Bulletin No. 2022-10	2022-04	SF 133/Schedule P	1
V	1724	Revised the Fund Type attribute domain value from "EG" to "EG/ER" for USSGL account 439800 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2022-10	2022-04	SF 133/Schedule P	1
V	1802	Revised Debit/Credit attribute domain value from "D" to "D/C" for USSGL account 439402	Bulletin No. 2022-10	2022-05	SF 133/Schedule P	1
V	1824	Revised Debit/Credit attribute domain value from "D" to "D/C" for USSGL account 439401	Bulletin No. 2022-10	2022-05	SF 133/Schedule P	1
V	1940	Revised Availability Time Indicator attribute domain value from "A" to "A/S" for USSGL accounts 461000 and 462000	Bulletin No. 2022-10	2022-06	SF 133/Schedule P	1
V	2404	Revised Debit/Credit attribute domain value from "C" to "D/C" for USSGL account 449000 with Financing Account Code attribute domain value "D/G"	Bulletin No. 2022-10	2022-04	SF 133/Schedule P	1
V	3060	Revised TAS Status attribute domain value from "U/E" to "U" for USSGL account 428700 with Fund Type attribute domain value "EP/ER"	Bulletin No. 2022-10	2022-06	SF 133/Schedule P	2
V	3072	Deleted USSGL account 422512 with Begin/End attribute domain value "B"	Bulletin No. 2022-10	2022-06	SF 133/Schedule P	1
V	5090	Added USSGL account 439800 with Reimbursable Flag "R" and Begin/End attribute domain value "E"; Revised the Fund Type attribute domain value from "EG" to "EG/ER" for USSGL account 439800 with Reimbursable Flag attribute domain value "R" and Begin/End attribute domain value "B"	Bulletin No. 2022-10	2022-04	SF 133/Schedule P	1
V	5090	Revised Debit/Credit attribute domain value from "C" to "D/C" for USSGL account 439401; Revised Debit/Credit attribute domain value from "D" to "D/C" for USSGL account 439402	Bulletin No. 2022-10	2022-05	SF 133/Schedule P	1
V	5092	Added USSGL account 439800 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2022-10	2022-04	SF 133/Schedule P	1
V	5092	Revised Debit/Credit attribute domain value from "C" to "D/C" for USSGL account 439401; Revised Debit/Credit attribute domain value from "D" to "D/C" for USSGL account 439402	Bulletin No. 2022-10	2022-05	SF 133/Schedule P	1
V	5311	Added USSGL accounts 439401 and 439402 with Fund Type attribute domain value "EP" and Debit/Credit attribute domain value "D/C"; Revised Fund Type attribute domain value from "EP/ES/ET" to "ES/ET" for USSGL account 439401 with Debit/Credit attribute domain value "C"; Revised Fund Type attribute domain value from "EP/ES/ET" to "ES/ET" for USSGL account 439402 with Debit/Credit attribute domain value "D"	Bulletin No. 2022-10	2022-05	SF 133/Schedule P	1
V	5311	Deleted USSGL account 422512 with Begin/End attribute domain value "B"	Bulletin No. 2022-10	2022-06	SF 133/Schedule P	1
V	5312	Revised the Fund Type attribute domain value from "EG" to "EG/ER" for USSGL account 439800	Bulletin No. 2022-10	2022-04	SF 133/Schedule P	1

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V	5313	Revised the Fund Type attribute domain value from "EG" to "EG/ER" for USSGL account 439800 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2022-10	2022-04	SF 133/Schedule P	1
V	5313	Deleted USSGL account 422512 with Begin/End attribute domain value "B"	Bulletin No. 2022-10	2022-06	SF 133/Schedule P	1
V	5314	Added USSGL accounts 439401 and 439402 with Fund Type attribute domain value "EP" and Debit/Credit attribute domain value "D/C"; Revised Fund Type attribute domain value from "EP/ES/ET" to "ES/ET" for USSGL account 439401 with Debit/Credit attribute domain value "C"; Revised Fund Type attribute domain value from "EP/ES/ET" to "ES/ET" for USSGL account 439402 with Debit/Credit attribute domain value "D"	Bulletin No. 2022-10	2022-05	SF 133/Schedule P	1
V	5323	Deleted USSGL account 445000 with Financing Account Code attribute domain value D/G	Bulletin No. 2022-10	2022-06	SF 133/Schedule P	1
V	5324	Deleted USSGL accounts 445000 and 465000 with TAS Status attribute domain value "E" and Financing Account Code attribute domain value "D/G"	Bulletin No. 2022-10	2022-06	SF 133/Schedule P	1
V	5331	Deleted USSGL account 422500 with Financing Account Code attribute domain value "D/G"; Deleted USSGL account 422512	Bulletin No. 2022-10	2022-06	SF 133/Schedule P	1
V	5333	Deleted USSGL account 422512	Bulletin No. 2022-10	2022-06	SF 133/Schedule P	1
V	5341	Added USSGL account 423400	Bulletin No. 2022-10	2022-06	SF 133/Schedule P	1
V	Footnote					
<i>USSGL Crosswalks to Reclassified Statements:</i>						
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	
VI	Reclassified Statement of Operations and Changes in Net Position					
VI	Column					
VII	None				RSOCNP	
VII	Line					
VII	Footnote					
VII						
VII						
VII	Validations and Edits					

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VII	Validations					
VII	Validation Number					
VII	21E	Added pass exception for TAS 012 3241	Bulletin No. 2022-10	2022-03	VAL	6
VII	22E	Added pass exception for TAS 047 2021 2021 0108	Bulletin No. 2022-10	2022-03	VAL	1
VII	32E	Deleted pass exceptions	Bulletin No. 2022-10	2022-03	VAL	1
VII	42E	Revised pass exception from AID 011 to AID 020	Bulletin No. 2022-10	2022-03	VAL	20
VII	44E	Added pass exceptions for multiple TAS	Bulletin No. 2022-10	2022-02	VAL	1
VII	69E	Added pass exception for TAS 070 X 5088	Bulletin No. 2022-10	2022-02	VAL	1
VII	76E	Revised multiple pass exceptions from AID 011 to AID 020	Bulletin No. 2022-10	2022-02	VAL	20
VII	99E	Added pass exceptions for TAS 014 X 4053 and 075 2021 2022 0350	Bulletin No. 2022-10	2022-02	VAL	1
VII	111E	Added multiple pass exceptions	Bulletin No. 2022-10	2022-02	VAL	1
VII	120E	Added pass exception for TAS 086 X 4240	Bulletin No. 2022-10	2022-03	VAL	1
VII	122E	Added multiple pass exceptions	Bulletin No. 2022-10	2022-02	VAL	1
VII	122E	Added multiple pass exceptions	Bulletin No. 2022-10	2022-03	VAL	1
VII						
VII	Edits					
VII	Edit Number					
VII	2	Added SF133 line 2404	Bulletin No. 2022-10	2022-02	EDIT	1
VII	2	Added SF133 lines 1039, 1066, 1154, 1254, 1432, 1532, 1743, and 1843	Bulletin No. 2022-10	2022-03	EDIT	1
VII	4	Added USSGL account 449000	Bulletin No. 2022-10	2022-04	EDIT	8
VII	157	Added	Bulletin No. 2022-10	2022-03	EDIT	17
VII						

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Bulletin No. 2022-10	
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 made per Agency Request to allow 599700 activity to reflect whether there is budgetary impact or not.
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 117-31.
14	Updates required to provide clarification to agencies when reporting custodial activity.
15	Change is related to GTAS code changes or enhancements.
16	Change is related to the addition of new BETCs
17	Change required due to the passage of new Public Law(s) associated with Disaster Emergency Funding
18	Change is a part of proposed analytical edit development based on prior period results
19	Updates required to provide clarification to agencies.
20	Change required due to TAS Component change resulting from the Shared AID Project