

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. 2021-12						
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	
	<u>Line</u>					
V	None					
V	Optional (2020)Balance Sheet:					
V	Column					
V	None				BS	
	<u>Line</u>					
V	None				BS	
V	Statement of Net Cost:					
V	Line					
V	None				SNC	
	<u>Footnote</u>					
V	None				SNC	

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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	None					
V	Footnote					
V	None					
VI	USSGL Crosswalks to Reclassified Statements:					
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					

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
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	Validations and Edits					
VII	Validations					
	Validation Number					
VII	None				VAL	
VII	Edits					
	Edit Number					
VII	None				EDIT	
Bulletin No. 2021-12						
Part 2 Fiscal 2021						
I	USSGL Chart of Accounts:					
I	None				COA	
	USSGL Accounts and Definitions:					
II	None				DEF	
	USSGL Account Transactions:					
III	A197	Revised	Bulletin No. 2021-12	2021-06	TC	1
III	B121	Revised	Bulletin No. 2021-12	2021-06	TC	1
III	D120	Revised	Bulletin No. 2021-12	2021-06	TC	1
	USSGL Account Attributes:					
	USSGL Proprietary and Budgetary Account Attribute Definition Report:					
IV	Definition				ADR	
IV		Revised Disaster Emergency Fund Code attribute domain value from to "O - Nonemergency PLs 116-136 and PL 116-139" to "O - Nonemergency PLs 116-136, 116-139, and 116-260 (Division N)"	Bulletin No. 2021-12	2021-03	ADR	13
IV		Revised Disaster Emergency Fund Code attribute domain value from to "Q - Non Disaster or Emergency" to "Q - Non Disaster/Emergency/Wildfire Suppression"	Bulletin No. 2021-12	2021-03	ADR	13
IV		Revised Disaster Emergency Fund Code attribute domain value from "R - Disaster/Emergency/Wildfire Suppression" to "R - Emergency PL 116-260 (Divisions A-L)"	Bulletin No. 2021-12	2021-03	ADR	13

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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/Q/R/S/T/U" 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" for all Budgetary USSGL Accounts	Bulletin No. 2021-12	2021-03	ATT TBL	13
IV	417000	Revised Financing Account Code attribute domain value from "N" to "D/G/N"	Bulletin No. 2021-12	2021-04	ATT TBL	1
IV	439701	Revised Prior Period Adjustment Code attribute domain values from "X" to "P/X"	Bulletin No. 2021-12	2021-03	ATT TBL	1
USSGL Crosswalks to Standard External Reports:						
V	Balance Sheet:					
V	Column					
V	None				BS	
V	Line					
V	36.2	Revised the Fed/NonFed attribute domain value from "Z" to "G/Z" for USSGL account 579000	Bulletin No. 2021-12	2021-04	BS	2
V	37.2	Revised the Fed/NonFed attribute domain value from "Z" to "G/Z" for USSGL account 579000	Bulletin No. 2021-12	2021-04	BS	2
	Footnote					
V	None				BS	
Statement of Net Cost:						
V	Column					
V	None				SNC	
V	Line					
V	None				SNC	
	Footnote					
V	None				SNC	
Statement of Changes in Net Position:						
V	Line					
V	None				SCNP	
	Footnote					
V	None				SCNP	
Statement of Custodial Activity:						
V	Line					
V	None				SCA	
	Footnote					
V	None				SCA	
Statement of Budgetary Resources:						
V	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>
V	None				SBR	
	Line					
V	1071	Deleted USSGL account 419000 with Fund Type attribute domain value "EP" and Financing Account Code attribute domain value "N"; Deleted footnote 3 from USSGL account 422100 with TAS Status attribute domain value "U"; Revised Debit/Credit attribute domain value from "D" to "D/C" for USSGL account 422100 with Fund Type attribute domain value "EP/ER."		2021-03	SBR	1
V	1071	Added USSGL account 415901 with Debit/Credit attribute domain value "C"; Added Footnote 3 to USSGL account 415901 with Debit/Credit attribute domain value "D/C"; Added USSGL account 417000 with Financing Account Code attribute domain value "D/G"; Added USSGL account 439701 with Fund Type attribute domain value "ES/ET"; Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL account 426300 with Financing Account Code attribute domain value "N"; Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/TR" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL account 428700 with Financing Account Code attribute domain value "N"; Revised Fund Type attribute domain value from "ES/ET" to "ET" and added Footnote 3 for USSGL account 439701 with Debit/Credit attribute domain value "D/C"; Revised Debit/Credit attribute domain value from "D/C" to "C" and deleted Footnote 3 for USSGL account 439730 with Begin/End attribute domain value "B."		2021-04	SBR	1
V	1290	Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL account 415730; Revised Debit Credit attribute domain value from "D/C" to "C" for USSGL account 439730.		2021-04	SBR	1
V	1490	Revised the Debit/Credit attribute domain value from "D" to "C" for USSGL account 417400		2021-03	SBR	1
V	1890	Added USSGL account 422100 with Financing Account Code attribute domain value "D"; Revised Fed/Non Fed attribute domain value from "E" to "E/F" for USSGL account 422100 with Fund Type attribute domain value "E/P" and Financing Account Code attribute domain value "G"; Revised Fund Type attribute domain value from "EP/ER" to "ER" and Debit/Credit attribute domain value from "D" to "D/C" for USSGL account 422100 with Financing Account Code attribute domain value "D/G."		2021-03	SBR	1
V	1890	Revised Debit/Credit attribute domain value from "D" to "D/C" for USSGL account 422300 with Begin/End attribute domain value "E"; Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL account 426300 with Financing Account Code attribute domain value "N"; Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/TR" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL account 428700 with Financing Account Code "N."		2021-04	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	4190	Revised Debit/Credit attribute domain value from "D" to "D/C" for USSGL account 426600; Revised Debit/Credit attribute domain value from "C" to "D/C" for USSGL account 490200.		2021-04	SBR	1
V	4220	Revised Debit/Credit attribute domain value from "C" to "D/C" for USSGL account 426300; Revised Debit/Credit attribute domain value from "C" to "D/C" for USSGL account 426600		2021-04	SBR	1
V					SBR	
	<u>Footnote</u>					
V	None				SBR	
V						
SF 133 and Schedule P: Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule						
V	<u>Column</u>					
V	None				SF 133/Schedule P	
	<u>Line</u>					
V	1000	Revised Debit/Credit attribute domain value from "D" to "D/C" for USSGL account 422100 with Reimbursable Flag attribute domain value "D"; Revised Fed/Non Fed attribute domain value from "E" to "E/F" for USSGL account 422100 with Fund Type attribute domain value "EP"	Bulletin No. 2021-12	2021-03	SF 133/Schedule P	1
V	1000	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/TR" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL account 428700; Revised Debit/Credit attribute domain value from "D/C" to "C" for USSGL account 439730	Bulletin No. 2021-12	2021-04	SF 133/Schedule P	1
V	1020	Added USSGL account 439701	Bulletin No. 2021-12	2021-03	SF 133/Schedule P	1
V	1020	Added USSGL account 417000 with Financing Account Code attribute domain value "D/G"; Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL account 426300; Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/TR" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL account 428700 with Financing Account Code attribute domain value "N"	Bulletin No. 2021-12	2021-04	SF 133/Schedule P	1
V	1023	Revised Debit/Credit attribute domain value from "D/C" to "C" for USSGL account 415901	Bulletin No. 2021-12	2021-04	SF 133/Schedule P	1
V	1080	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/TR" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL account 428700	Bulletin No. 2021-12	2021-04	SF 133/Schedule P	1
V	1084	Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL account 426300; Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/TR" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL account 428700	Bulletin No. 2021-12	2021-04	SF 133/Schedule P	1
V	1102	Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL account 415730	Bulletin No. 2021-12	2021-04	SF 133/Schedule P	1
V	1134	Revised Debit/Credit attribute domain value from "D/C" to "C" for USSGL account 439730	Bulletin No. 2021-12	2021-04	SF 133/Schedule P	1

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
V	1410	Revised Debit/Credit attribute domain value from "D" to "C" for USSGL account 417400	Bulletin No. 2021-12	2021-03	SF 133/Schedule P	1
V	1700	Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL account 426300	Bulletin No. 2021-12	2021-04	SF 133/Schedule P	1
V	1701	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/TR" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL account 428700	Bulletin No. 2021-12	2021-04	SF 133/Schedule P	1
V	1800	Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL account 426300 with Financing Account Code attribute domain value "N"	Bulletin No. 2021-12	2021-04	SF 133/Schedule P	1
V	1801	Revised Debit/Credit attribute domain value from "D" to "D/C" for USSGL account 422100 with Reimbursable Flag attribute domain value "D"; Revised Fed/Non Fed attribute domain value from "E" to "E/F" for USSGL account 422100 with Fund Type attribute domain value "EP"	Bulletin No. 2021-12	2021-03	SF 133/Schedule P	1
V	1801	Revised Debit/Credit attribute domain value from "D" to "D/C" for USSGL account 422300 with Begin/End attribute domain value "E"; Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/TR" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL account 428700 with Financing Account Code attribute domain value "N"	Bulletin No. 2021-12	2021-04	SF 133/Schedule P	1
V	3060	Revised Debit/Credit attribute domain value from "D" to "D/C" for USSGL account 422100 with Reimbursable Flag attribute domain value "D"; Revised Fed/Non Fed attribute domain value from "E" to "E/F" for USSGL account 422100 with Fund Type attribute domain value "EP."	Bulletin No. 2021-12	2021-03	SF 133/Schedule P	1
V	3060	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/TR" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL account 428700 with Financing Account Code attribute domain value "N"	Bulletin No. 2021-12	2021-04	SF 133/Schedule P	1
V	3061	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/TR" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL account 428700 with Financing Account Code attribute domain value "N"	Bulletin No. 2021-12	2021-04	SF 133/Schedule P	1
V	3070	Revised Debit/Credit attribute domain value from "D" to "D/C" for USSGL account 422100 with Reimbursable Flag attribute domain value "D"; Revised Fed/Non Fed attribute domain value from "E" to "E/F" for USSGL account 422100 with Fund Type attribute domain value "EP."	Bulletin No. 2021-12	2021-03	SF 133/Schedule P	1
V	3070	Revised Debit/Credit attribute domain value from "D" to "D/C" for USSGL account 422300 with Begin/End attribute domain value "E"; Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/TR" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL account 428700 with Financing Account Code attribute domain value "N"	Bulletin No. 2021-12	2021-04	SF 133/Schedule P	1
V	3071	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/TR" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL account 428700	Bulletin No. 2021-12	2021-04	SF 133/Schedule P	1
V	3090	Revised Debit/Credit attribute domain value from "D" to "D/C" for USSGL account 422300; Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/TR" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL account 428700 with Financing Account Code attribute domain value "N"	Bulletin No. 2021-12	2021-04	SF 133/Schedule P	1

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V	4010	Revised Debit/Credit attribute domain value from "C" to "D/C" for USSGL account 490200	Bulletin No. 2021-12	2021-04	SF 133/Schedule P	1
V	4011	Revised Debit/Credit attribute domain value from "C" to "D/C" for USSGL account 490200	Bulletin No. 2021-12	2021-04	SF 133/Schedule P	1
V	4033	Revised Debit/Credit attribute domain value from "D" to "D/C" for USSGL account 426600	Bulletin No. 2021-12	2021-04	SF 133/Schedule P	1
V	4050	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/TR" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL account 428700	Bulletin No. 2021-12	2021-04	SF 133/Schedule P	1
V	4051	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/TR" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL account 428700	Bulletin No. 2021-12	2021-04	SF 133/Schedule P	1
V	4052	Revised Debit/Credit attribute domain value from "D" to "D/C" for USSGL account 426600	Bulletin No. 2021-12	2021-04	SF 133/Schedule P	1
V	4123	Revised Debit/Credit attribute domain value from "D" to "D/C" for USSGL account 426300 with Financing Account Code attribute domain value "D/G" and "G"; Revised Debit/Credit attribute domain value from "D" to "D/C" for USSGL account 426600	Bulletin No. 2021-12	2021-04	SF 133/Schedule P	1
V	4140	Revised Debit/Credit attribute domain value from "D" to "D/C" for USSGL account 422100 with Reimbursable Flag attribute domain value "D"; Revised Fed/Non Fed attribute domain value from "E" to "E/F" for USSGL account 422100 with Fund Type attribute domain value "EP."	Bulletin No. 2021-12	2021-03	SF 133/Schedule P	1
V	4140	Revised Debit/Credit attribute domain value from "D" to "D/C" for USSGL account 422300 with Begin/End attribute domain value "E"; Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/TR" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL account 428700 with Financing Account Code attribute domain value "N"	Bulletin No. 2021-12	2021-04	SF 133/Schedule P	1
V	4141	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/TR" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL account 428700	Bulletin No. 2021-12	2021-04	SF 133/Schedule P	1
V	4142	Revised Debit/Credit attribute domain value from "D" to "D/C" for USSGL account 426600	Bulletin No. 2021-12	2021-04	SF 133/Schedule P	1
V	5096	Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL account 415730; Revised Debit/Credit attribute domain value from "D/C" to "C" for USSGL account 439730 with Begin/End attribute domain value "E"	Bulletin No. 2021-12	2021-04	SF 133/Schedule P	1
V	5097	Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL account 415730; Revised Debit/Credit attribute domain value from "D/C" to "C" for USSGL account 439730 with Begin/End attribute domain value "E"	Bulletin No. 2021-12	2021-04	SF 133/Schedule P	1
V	5098	Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL account 415730; Revised Debit/Credit attribute domain value from "D/C" to "C" for USSGL account 439730 with Begin/End attribute domain value "E"	Bulletin No. 2021-12	2021-04	SF 133/Schedule P	1

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V	5311	Revised Debit/Credit attribute domain value from "D" to "D/C" for USSGL account 422100.	Bulletin No. 2021-12	2021-03	SF 133/Schedule P	1
V	5311	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/TR" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL account 428700 with Financing Account Code attribute domain value "N"	Bulletin No. 2021-12	2021-04	SF 133/Schedule P	1
V	5312	Revised Fed/Non Fed attribute domain value from "E" to "E/F" for USSGL account 422100 with Fund Type attribute domain value "EP"	Bulletin No. 2021-12	2021-03	SF 133/Schedule P	1
V	5313	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/TR" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL account 428700	Bulletin No. 2021-12	2021-03	SF 133/Schedule P	1
V	5314	Revised Debit/Credit attribute domain value from "D" to "D/C" for USSGL account 422100 with Reimbursable Flag attribute domain value "D"; Revised Fed/Non Fed attribute domain value from "E" to "E/F" for USSGL account 422100 with Fund Type attribute domain value "EP."	Bulletin No. 2021-12	2021-03	SF 133/Schedule P	1
V	5314	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/TR" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL account 428700 with Financing Account Code attribute domain value "N"	Bulletin No. 2021-12	2021-04	SF 133/Schedule P	1
V	5331	Revised Debit/Credit attribute domain value from "D" to "D/C" for USSGL account 422100 with Reimbursable Flag attribute domain value "D".	Bulletin No. 2021-12	2021-03	SF 133/Schedule P	1
V	5331	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/TR" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL account 428700 with Financing Account Code attribute domain value "N"	Bulletin No. 2021-12	2021-04	SF 133/Schedule P	1
V	5332	Revised Fed/Non Fed attribute domain value from "E" to "E/F" for USSGL account 422100 with Fund Type attribute domain value "EP"	Bulletin No. 2021-12	2021-03	SF 133/Schedule P	1
V	5333	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/TR" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL account 428700	Bulletin No. 2021-12	2021-04	SF 133/Schedule P	1
V	5334	Revised Debit/Credit attribute domain value from "D" to "D/C" for USSGL account 422100 with Reimbursable Flag attribute domain value "D"; Revised Fed/Non Fed attribute domain value from "E" to "E/F" for USSGL account 422100 with Fund Type attribute domain value "EP."	Bulletin No. 2021-12	2021-03	SF 133/Schedule P	1
V	5334	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/TR" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL account 428700 with Financing Account Code attribute domain value "N"	Bulletin No. 2021-12	2021-04	SF 133/Schedule P	1
V	5341	Revised Debit/Credit attribute domain value from "D" to "D/C" for USSGL account 422300; Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/TR" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL account 428700 with Financing Account Code attribute domain value "N"	Bulletin No. 2021-12	2021-04	SF 133/Schedule P	1
V	5343	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/TR" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL account 428700	Bulletin No. 2021-12	2021-04	SF 133/Schedule P	1

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V	5344	Revised Debit/Credit attribute domain value from "D" to "D/C" for USSGL account 422300; Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/TR" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL account 428700 with Financing Account Code attribute domain value "N"	Bulletin No. 2021-12	2021-04	SF 133/Schedule P	1
	<u>Footnote</u>					
V	7	Added	Bulletin No. 2021-12	2021-06	SF 133/Schedule P	1
V	8	Added	Bulletin No. 2021-12	2021-06	SF 133/Schedule P	1
V	9	Added	Bulletin No. 2021-12	2021-06	SF 133/Schedule P	1
V	10	Added	Bulletin No. 2021-12	2021-06	SF 133/Schedule P	1
	USSGL Crosswalks to Reclassified Statements:					
VI	Reclassified Balance Sheet:					
VI	<u>Column</u>					
VI	None				RBS	
	<u>Line</u>					
VI	36.2	Revised the Fed/NonFed attribute domain value from "Z" to "G/Z" for USSGL account 579000	Bulletin No. 2021-12	2021-04	RBS	2
VI	37.2	Revised the Fed/NonFed attribute domain value from "Z" to "G/Z" for USSGL account 579000	Bulletin No. 2021-12	2021-04	RBS	2
	<u>Footnote</u>					
VI	None				RBS	
	Reclassified Statement of Net Cost:					
VI	<u>Line</u>					
VI	None				RSNC	
	<u>Footnote</u>					
VI	None				RSNC	
	Reclassified Statement of Operations and Changes in Net Position					
VI	<u>Line</u>					
VI	8.6	Revised reporting domain code for USSGL account 579000 from "E" to "E/U"		2021-03	RSOCNP	2
VI						
	<u>Footnote</u>					
VI	None				RSOCNP	
VI						
	Validations and Edits					
VII	Validations					
VII	Validation Number					
VII	44E	Added pass exceptions for HHS TAS	Bulletin No. 2021-12	2021-02	VAL	6
VII	50	Deleted USSGL account 439504	Bulletin No. 2021-12	2021-03	VAL	2

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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>
VII	69E	Added pass exception for TAS 014 X 5715	Bulletin No. 2021-12	2021-02	VAL	6
VII	69E	Added pass exception for TAS 019 X 5713	Bulletin No. 2021-12	2021-03	VAL	6
VII	77E	Added pass exceptions for TAS 072 X 4266 and 077 X 4485	Bulletin No. 2021-12	2021-02	VAL	6
VII	90	Added Disaster Emergency Fund Code domain values "U", "V", "W", and "X"	Bulletin No. 2021-12	2021-04	VAL	23
VII	90E	Added pass exception for Fund Family 036 4014 with Disaster Emergency Fund Code domain value "N"	Bulletin No. 2021-12	2021-02	VAL	6
VII	90E	Added pass exceptions for multiple Fund Families using Disaster Emergency Fund Code domain values "O", "R", "S", and "T"	Bulletin No. 2021-12	2021-03	VAL	23
VII	111E	Added pass exceptions for multiple Fund Families using USSGL Accounts 422500 and 427700	Bulletin No. 2021-12	2021-02	VAL	6
VII	115E	Added pass exceptions for TAS 096 X 3112; Deleted exceptions for TAS 096 X 3121	Bulletin No. 2021-12	2021-03	VAL	2
VII	120	Added	Bulletin No. 2021-12	2021-03	VAL	1
VII	120E	Added	Bulletin No. 2021-12	2021-03	VAL	1
	Edits					
VII	Edit Number					
VII	2	Added SF133 Line 1045	Bulletin No. 2021-12	2021-04	EDIT	1
VII	14	Added SF133 Lines 1043 and 1044	Bulletin No. 2021-12	2021-04	EDIT	1
VII	47	Added USSGL Account 439701	Bulletin No. 2021-12	2021-04	EDIT	8
VII	74	Added SF133 Line 1045	Bulletin No. 2021-12	2021-04	EDIT	1
VII	82	Deleted SF133 Line 1431	Bulletin No. 2021-12	2021-04	EDIT	2
VII	133	Added Business Event Type Codes "TREADAJ" and "TREADIN"	Bulletin No. 2021-12	2021-04	EDIT	24
VII	134	Added	Bulletin No. 2021-12	2021-03	EDIT	23
VII	135	Added	Bulletin No. 2021-12	2021-04	EDIT	23
VII	136	Added	Bulletin No. 2021-12	2021-04	EDIT	23
VII	137	Added	Bulletin No. 2021-12	2021-04	EDIT	23

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Bulletin No. 2021-12	
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 116-260.
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.

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Bulletin No. 2021-12	
23	Change required due to the passage of new Public Law(s) associated with Disaster Emergency Funding
24	Change is a part of proposed analytical edit development based on prior period results