

U.S. Standard General Ledger  
Summary of Changes

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
<b>Bulletin No. 2021-20</b>						
<b>Part 1 Fiscal 2021</b>						
<b>I</b>	<b><i>USSGL Chart of Accounts:</i></b>					
I	None				COA	
<b>II</b>	<b><i>USSGL Accounts and Definitions:</i></b>					
II	113510	Revised	Bulletin No. 2021-20	2021-10	DEF	7
<b>III</b>	<b><i>USSGL Account Transactions:</i></b>					
<b>IV</b>	<b><i>USSGL Account Attributes:</i></b>					
<b>USSGL Proprietary and Budgetary Account Attribute Definition Report:</b>						
IV	Definition					
<b>IV</b>	<b>USSGL Proprietary and Budgetary Account Attribute Table:</b>					
IV	Attribute					
	USSGL					
<b>V</b>	<b><i>USSGL Crosswalks to Standard External Reports:</i></b>					
<b>V</b>	<b>Balance Sheet:</b>					
V	Column					
V	1	Revised line title	Bulletin No. 2021-20	2021-10	BS	9
V	2	Revised line title	Bulletin No. 2021-20	2021-10	BS	9
V	2.1	Revised line title	Bulletin No. 2021-20	2021-10	BS	9
V	2.2	Revised line title	Bulletin No. 2021-20	2021-10	BS	9
V	3	Revised line title	Bulletin No. 2021-20	2021-10	BS	9
V	3.1	Revised line title	Bulletin No. 2021-20	2021-10	BS	9
V	3.2	Revised line title	Bulletin No. 2021-20	2021-10	BS	9
V	3.3	Revised line title	Bulletin No. 2021-20	2021-10	BS	9
V	3.4	Revised line title	Bulletin No. 2021-20	2021-10	BS	9
V	3.5	Revised line title	Bulletin No. 2021-20	2021-10	BS	9
V	4	Revised line title	Bulletin No. 2021-20	2021-10	BS	9
V	4.1	Revised line title	Bulletin No. 2021-20	2021-10	BS	9
V	4.2	Revised line title	Bulletin No. 2021-20	2021-10	BS	9
V	5(old)	Revised line number from 5 to 6	Bulletin No. 2021-20	2021-10	BS	9
V	6(new)		Bulletin No. 2021-20	2021-10	BS	9
V	5.1(old)	Revised line number from 5.1 to 5	Bulletin No. 2021-20	2021-10	BS	9
V	5(new)	Revised line title	Bulletin No. 2021-20	2021-10	BS	9
V	5.2(old)	Revised line number from 5.2 to 6.1	Bulletin No. 2021-20	2021-10	BS	9
V	6.1(new)	Revised line title	Bulletin No. 2021-20	2021-10	BS	9
V	5.3(old)	Revised line number from 5.3 to 6.2	Bulletin No. 2021-20	2021-10	BS	9
V	6.2(new)	Revised line title	Bulletin No. 2021-20	2021-10	BS	9
V	6(old)	Revised line number from 6 to 7	Bulletin No. 2021-20	2021-10	BS	9

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V	7(new)		Bulletin No. 2021-20	2021-10	BS	9
V	Title line	Revised header line from "With the public" to also have an optional heading of "Other than intra-governmental"	Bulletin No. 2021-20	2021-10	BS	9
V	7(old)	Revised line number from 7 to 8	Bulletin No. 2021-20	2021-10	BS	9
V	8(new)		Bulletin No. 2021-20	2021-10	BS	9
V	8(old)	Revised line number from 8 to 9	Bulletin No. 2021-20	2021-10	BS	9
V	9(new)	Revised line title	Bulletin No. 2021-20	2021-10	BS	9
V	9(old)	Revised line number from 9 to 10	Bulletin No. 2021-20	2021-10	BS	9
V	10(new)	Revised line title	Bulletin No. 2021-20	2021-10	BS	9
V	10(old)	Revised line number from 10 to 11	Bulletin No. 2021-20	2021-10	BS	9
V	11(new)		Bulletin No. 2021-20	2021-10	BS	9
V	11(old)	Revised line number from 11 to 12	Bulletin No. 2021-20	2021-10	BS	9
V	12(new)	Revised line title	Bulletin No. 2021-20	2021-10	BS	9
V	13(new)	Added line	Bulletin No. 2021-20	2021-10	BS	9
V	12(old)	Revised line number from 12 to 14	Bulletin No. 2021-20	2021-10	BS	9
V	14(new)	Revised line title	Bulletin No. 2021-20	2021-10	BS	9
V	15(new)	Added line	Bulletin No. 2021-20	2021-10	BS	9
V	13(old)	Revised line number from 13 to 16	Bulletin No. 2021-20	2021-10	BS	9
V	16(new)	Revised line title	Bulletin No. 2021-20	2021-10	BS	9
V	14(old)	Revised line number from 14 to 17	Bulletin No. 2021-20	2021-10	BS	9
V	17(new)	Deleted USSGL account 141000	Bulletin No. 2021-20	2021-10	BS	9
V	15(old)	Revised line number from 15 to 18	Bulletin No. 2021-20	2021-10	BS	9
V	18(new)	Revised line title	Bulletin No. 2021-20	2021-10	BS	9
V	16(old)	Revised line number from 16 to 19	Bulletin No. 2021-20	2021-10	BS	9
V	19(new)		Bulletin No. 2021-20	2021-10	BS	9
V	17(old)	Revised line number from 17 to 20	Bulletin No. 2021-20	2021-10	BS	9
V	20(new)		Bulletin No. 2021-20	2021-10	BS	9
V	18(old)	Revised line number from 18 to 21	Bulletin No. 2021-20	2021-10	BS	9
V	21(new)	Revised line title	Bulletin No. 2021-20	2021-10	BS	9
V	19(old)	Revised line number from 19 to 22	Bulletin No. 2021-20	2021-10	BS	9
V	22(new)	Revised line title	Bulletin No. 2021-20	2021-10	BS	9
V	19.1(old)	Revised line number from 19.1 to 22.1	Bulletin No. 2021-20	2021-10	BS	9
V	22.1(new)	Revised line title	Bulletin No. 2021-20	2021-10	BS	9
V	19.2(old)	Revised line number from 19.2 to 22.2	Bulletin No. 2021-20	2021-10	BS	9
V	22.2(new)	Revised line title	Bulletin No. 2021-20	2021-10	BS	9
V	19.3(old)	Revised line number from 19.3 to 22.3	Bulletin No. 2021-20	2021-10	BS	9
V	22.3(new)	Revised line title	Bulletin No. 2021-20	2021-10	BS	9
V	19.4(old)	Revised line number from 19.4 to 22.4	Bulletin No. 2021-20	2021-10	BS	9
V	22.4(new)	Revised line title	Bulletin No. 2021-20	2021-10	BS	9
V	20(old)	Revised line number from 20 to 23	Bulletin No. 2021-20	2021-10	BS	9
V	23(new)		Bulletin No. 2021-20	2021-10	BS	9
V	20.1(old)	Revised line number from 20.1 to 23.1	Bulletin No. 2021-20	2021-10	BS	9
V	23.1(new)	Revised line title	Bulletin No. 2021-20	2021-10	BS	9
V	20.2(old)	Revised line number from 20.2 to 23.2	Bulletin No. 2021-20	2021-10	BS	9
V	23.2(new)	Revised line title	Bulletin No. 2021-20	2021-10	BS	9
V	21(old)	Revised line number from 21 to 24	Bulletin No. 2021-20	2021-10	BS	9
V	24(new)		Bulletin No. 2021-20	2021-10	BS	9
V	21.1(old)	Revised line number from 21.1 to 24.1	Bulletin No. 2021-20	2021-10	BS	9

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V	24.1(new)	Revised line title	Bulletin No. 2021-20	2021-10	BS	9
V	21.2(old)	Revised line number from 21.2 to 24.2	Bulletin No. 2021-20	2021-10	BS	9
V	24.2(new)	Revised line title	Bulletin No. 2021-20	2021-10	BS	9
V	22(old)	Revised line number from 22 to 26	Bulletin No. 2021-20	2021-10	BS	9
V	26(new)		Bulletin No. 2021-20	2021-10	BS	9
V	22.1(old)	Revised line number from 22.1 to 25	Bulletin No. 2021-20	2021-10	BS	9
V	25(new)	Revised line title	Bulletin No. 2021-20	2021-10	BS	9
V	22.2(old)	Revised line number from 22.2 to 26.1	Bulletin No. 2021-20	2021-10	BS	9
V	26.1(new)	Revised line title	Bulletin No. 2021-20	2021-10	BS	9
V	22.3(old)	Revised line number from 22.3 to 26.2	Bulletin No. 2021-20	2021-10	BS	9
V	26.2(new)	Revised line title	Bulletin No. 2021-20	2021-10	BS	9
V	22.4(old)	Revised line number from 22.4 to 26.3	Bulletin No. 2021-20	2021-10	BS	9
V	26.3(new)	Revised line title	Bulletin No. 2021-20	2021-10	BS	9
V	22.5(old)	Revised line number from 22.5 to 26.4	Bulletin No. 2021-20	2021-10	BS	9
V	26.4(new)	Revised line title	Bulletin No. 2021-20	2021-10	BS	9
V	23(old)	Revised line number from 23 to 27	Bulletin No. 2021-20	2021-10	BS	9
V	27(new)		Bulletin No. 2021-20	2021-10	BS	9
V	Title line	Revised header line from "With the public" to also have an optional heading of "Other than intra-governmental"	Bulletin No. 2021-20	2021-10	BS	9
V	24(old)	Revised line number form 24 to 28	Bulletin No. 2021-20	2021-10	BS	9
V	28(new)		Bulletin No. 2021-20	2021-10	BS	9
V	25(old)	Revised line number from 25 to 29	Bulletin No. 2021-20	2021-10	BS	9
V	29(new)		Bulletin No. 2021-20	2021-10	BS	9
V	26(old)	Revised line number from 26 to 30	Bulletin No. 2021-20	2021-10	BS	9
V	30(new)	Revised line title	Bulletin No. 2021-20	2021-10	BS	9
V	27(old)	Revised line number from 27 to 31	Bulletin No. 2021-20	2021-10	BS	9
V	31(new)		Bulletin No. 2021-20	2021-10	BS	9
V	28(old)	Revised line number from 28 to 32	Bulletin No. 2021-20	2021-10	BS	9
V	32(new)		Bulletin No. 2021-20	2021-10	BS	9
V	29(old)	Revised line number from 29 to 33	Bulletin No. 2021-20	2021-10	BS	9
V	33(new)	Revised line title	Bulletin No. 2021-20	2021-10	BS	9
V	30(old)	Revised line number from 30 to 34	Bulletin No. 2021-20	2021-10	BS	9
V	34(new)	Revised line title	Bulletin No. 2021-20	2021-10	BS	9
V	31(old)	Revised line number from 31 to 35	Bulletin No. 2021-20	2021-10	BS	9
V	35(new)		Bulletin No. 2021-20	2021-10	BS	9
V	36(new)	Added new line	Bulletin No. 2021-20	2021-10	BS	9
V	32(old)	Revised line number from 32 to 37	Bulletin No. 2021-20	2021-10	BS	9
V	37(new)	Deleted USSGL accounts 231000 and 232000	Bulletin No. 2021-20	2021-10	BS	9
V	33(old)	Revised line number from 33 to 38	Bulletin No. 2021-20	2021-10	BS	9
V	38(new)	Revised line title	Bulletin No. 2021-20	2021-10	BS	9
V	34(old)	Revised line number from 34 to 39	Bulletin No. 2021-20	2021-10	BS	9
V	39(new)		Bulletin No. 2021-20	2021-10	BS	9
V	35(old)	Revised line number from 35 to 40	Bulletin No. 2021-20	2021-10	BS	9
V	40(new)		Bulletin No. 2021-20	2021-10	BS	9
V	36(old)	Revised line number from 36 to 41	Bulletin No. 2021-20	2021-10	BS	9
V	41(new)	Revised line title	Bulletin No. 2021-20	2021-10	BS	9
V	36.1(old)	Revised line number from 36.1 to 41.1	Bulletin No. 2021-20	2021-10	BS	9
V	41.1(new)	Revised line title	Bulletin No. 2021-20	2021-10	BS	9

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V	36.2(old)	Revised line number from 36.2 to 42.1	Bulletin No. 2021-20	2021-10	BS	9
V	42.1(new)	Revised line title	Bulletin No. 2021-20	2021-10	BS	9
V	37(old)	Revised line number from 37 to 42	Bulletin No. 2021-20	2021-10	BS	9
V	42(new)	Revised line title	Bulletin No. 2021-20	2021-10	BS	9
V	37.1(old)	Revised line number from 37.1 to 41.2	Bulletin No. 2021-20	2021-10	BS	9
V	41.2(new)	Revised line title	Bulletin No. 2021-20	2021-10	BS	9
V	37.2(old)	Revised line number from 37.2 to 42.2	Bulletin No. 2021-20	2021-10	BS	9
V	42.2(new)	Revised line title	Bulletin No. 2021-20	2021-10	BS	9
V	38(old)	Revised line number from 38 to 43	Bulletin No. 2021-20	2021-10	BS	9
V	43(new)		Bulletin No. 2021-20	2021-10	BS	9
V	39(old)	Revised line number from 39 to 44	Bulletin No. 2021-20	2021-10	BS	9
V	44(new)		Bulletin No. 2021-20	2021-10	BS	9
	<u>Line</u>					
V	None					
V	<b>Statement of Net Cost:</b>					
V	<u>Line</u>					
V	None				SNC	
V	Footnote					
V	None				SNC	
V	<b>Statement of Changes in Net Position</b>					
V	<u>Line</u>					
V	2B	Added Footnote 8 to USSGL account 310500	Bulletin No. 2021-20	2021-10	SCNP	19
V	11B	Added Footnote 8 to USSGL accounts 570500 and 740500	Bulletin No. 2021-20	2021-10	SCNP	19
V	Header	Deleted	Bulletin No. 2021-20	2021-10	SCNP	9
V	8	Revised/header title update	Bulletin No. 2021-20	2021-10	SCNP	9
V	9	Added/header title update	Bulletin No. 2021-20	2021-10	SCNP	9
V	Header	Revised	Bulletin No. 2021-20	2021-10	SCNP	9
V	Header	Deleted	Bulletin No. 2021-20	2021-10	SCNP	9
V	20 (old)	Revised line number from 20 to 17	Bulletin No. 2021-20	2021-10	SCNP	9
V	17 (new)		Bulletin No. 2021-20	2021-10	SCNP	9
V	18 (old)	Revised line number from 18 to 20	Bulletin No. 2021-20	2021-10	SCNP	9
V	20(new)		Bulletin No. 2021-20	2021-10	SCNP	9
	Header	Removed	Bulletin No. 2021-20	2021-10	SCNP	9
V	19 (old)	Revised line number from 19 to 18	Bulletin No. 2021-20	2021-10	SCNP	9
V	18 (new)		Bulletin No. 2021-20	2021-10	SCNP	9
V	21 (old)	Revised line number from 21 to 19	Bulletin No. 2021-20	2021-10	SCNP	9
V	19 (new)		Bulletin No. 2021-20	2021-10	SCNP	9
V	22(old)	Revised line number from 22 to 20	Bulletin No. 2021-20	2021-10	SCNP	9
V	20 (new)		Bulletin No. 2021-20	2021-10	SCNP	9
V	23 (old)	Deleted	Bulletin No. 2021-20	2021-10	SCNP	9
V	24(old)	Revised line number from 24 to 21	Bulletin No. 2021-20	2021-10	SCNP	9
V	21(new)		Bulletin No. 2021-20	2021-10	SCNP	9
V	25 (old)	Revised line number from 25 to 22/header title update	Bulletin No. 2021-20	2021-10	SCNP	9

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V	22 (new)		Bulletin No. 2021-20	2021-10	SCNP	9
V	26 (old)	Revised line number from 26 to 23/header title update	Bulletin No. 2021-20	2021-10	SCNP	9
V	23 (new)		Bulletin No. 2021-20	2021-10	SCNP	9
V	27 (old)	Revised line number from 27 to 24	Bulletin No. 2021-20	2021-10	SCNP	9
V	24 (new)		Bulletin No. 2021-20	2021-10	SCNP	9
	Footnote					
V	8	Added	Bulletin No. 2021-20	2021-10	SCNP	
V	<b>Statement of Custodial Activity:</b>					
V	Line					
V	None				SCA	
V	Footnote					
V	None				SCA	
V	<b>Statement of Budgetary Resources:</b>					
V	Column					
V	None				SBR	
V	Line					
V	Footnote					
V	None				SBR	
V	<b>SF 133 and Schedule P: Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule</b>					
V	Column					
V	None				SF 133/Schedule P	
V	Line					
V	Footnote					
VI	<b>USSGL Crosswalks to Reclassified Statements:</b>					
VI	<b>Reclassified Balance Sheet:</b>					
VI	Column					
VI	None				RBS	
VI	Line					
VI	1	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	2	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	2.1	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	2.2	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	3	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	3.1	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	3.2	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	3.3	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	3.4	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9

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VI	3.5	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	4	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	4.1	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	4.2	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	5(old)	Revised line number from 5 to 6	Bulletin No. 2021-20	2021-10	RBS	9
VI	6(new)		Bulletin No. 2021-20	2021-10	RBS	9
VI	5.1(old)	Revised line number from 5.1 to 5	Bulletin No. 2021-20	2021-10	RBS	9
VI	5(new)	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	5.2(old)	Revised line number from 5.2 to 6.1	Bulletin No. 2021-20	2021-10	RBS	9
VI	6.1(new)	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	5.3(old)	Revised line number from 5.3 to 6.2	Bulletin No. 2021-20	2021-10	RBS	9
VI	6.2(new)	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	6(old)	Revised line number from 6 to 7	Bulletin No. 2021-20	2021-10	RBS	9
VI	7(new)		Bulletin No. 2021-20	2021-10	RBS	9
VI	Title line	Revised header line from "With the public" to also have an optional heading of "Other than intra-governmental"	Bulletin No. 2021-20	2021-10	RBS	9
VI	7(old)	Revised line number from 7 to 8	Bulletin No. 2021-20	2021-10	RBS	9
VI	8(new)		Bulletin No. 2021-20	2021-10	RBS	9
VI	8(old)	Revised line number from 8 to 9	Bulletin No. 2021-20	2021-10	RBS	9
VI	9(new)	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	9(old)	Revised line number from 9 to 10	Bulletin No. 2021-20	2021-10	RBS	9
VI	10(new)	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	10(old)	Revised line number from 10 to 11	Bulletin No. 2021-20	2021-10	RBS	9
VI	11(new)		Bulletin No. 2021-20	2021-10	RBS	9
VI	11(old)	Revised line number from 11 to 12	Bulletin No. 2021-20	2021-10	RBS	9
VI	12(new)	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	13(new)	Added line	Bulletin No. 2021-20	2021-10	RBS	9
VI	12(old)	Revised line number from 12 to 14	Bulletin No. 2021-20	2021-10	RBS	9
VI	14(new)	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	15(new)	Added line	Bulletin No. 2021-20	2021-10	RBS	9
VI	13(old)	Revised line number from 13 to 16	Bulletin No. 2021-20	2021-10	RBS	9
VI	16(new)	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	14(old)	Revised line number from 14 to 17	Bulletin No. 2021-20	2021-10	RBS	9
VI	17(new)	Deleted USSGL account 141000	Bulletin No. 2021-20	2021-10	RBS	9
VI	15(old)	Revised line number from 15 to 18	Bulletin No. 2021-20	2021-10	RBS	9
VI	18(new)	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	16(old)	Revised line number from 16 to 19	Bulletin No. 2021-20	2021-10	RBS	9
VI	19(new)		Bulletin No. 2021-20	2021-10	RBS	9
VI	17(old)	Revised line number from 17 to 20	Bulletin No. 2021-20	2021-10	RBS	9
VI	20(new)		Bulletin No. 2021-20	2021-10	RBS	9
VI	18(old)	Revised line number from 18 to 21	Bulletin No. 2021-20	2021-10	RBS	9
VI	21(new)	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	19(old)	Revised line number from 19 to 22	Bulletin No. 2021-20	2021-10	RBS	9
VI	22(new)	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	19.1(old)	Revised line number from 19.1 to 22.1	Bulletin No. 2021-20	2021-10	RBS	9
VI	22.1(new)	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	19.2(old)	Revised line number from 19.2 to 22.2	Bulletin No. 2021-20	2021-10	RBS	9
VI	22.2(new)	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9

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VI	19.3(old)	Revised line number from 19.3 to 22.3	Bulletin No. 2021-20	2021-10	RBS	9
VI	22.3(new)	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	19.4(old)	Revised line number from 19.4 to 22.4	Bulletin No. 2021-20	2021-10	RBS	9
VI	22.4(new)	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	20(old)	Revised line number from 20 to 23	Bulletin No. 2021-20	2021-10	RBS	9
VI	23(new)		Bulletin No. 2021-20	2021-10	RBS	9
VI	20.1(old)	Revised line number from 20.1 to 23.1	Bulletin No. 2021-20	2021-10	RBS	9
VI	23.1(new)	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	20.2(old)	Revised line number from 20.2 to 23.2	Bulletin No. 2021-20	2021-10	RBS	9
VI	23.2(new)	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	21(old)	Revised line number from 21 to 24	Bulletin No. 2021-20	2021-10	RBS	9
VI	24(new)		Bulletin No. 2021-20	2021-10	RBS	9
VI	21.1(old)	Revised line number from 21.1 to 24.1	Bulletin No. 2021-20	2021-10	RBS	9
VI	24.1(new)	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	21.2(old)	Revised line number from 21.2 to 24.2	Bulletin No. 2021-20	2021-10	RBS	9
VI	24.2(new)	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	22(old)	Revised line number from 22 to 26	Bulletin No. 2021-20	2021-10	RBS	9
VI	26(new)		Bulletin No. 2021-20	2021-10	RBS	9
VI	22.1(old)	Revised line number from 22.1 to 25	Bulletin No. 2021-20	2021-10	RBS	9
VI	25(new)	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	22.2(old)	Revised line number from 22.2 to 26.1	Bulletin No. 2021-20	2021-10	RBS	9
VI	26.1(new)	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	22.3(old)	Revised line number from 22.3 to 26.2	Bulletin No. 2021-20	2021-10	RBS	9
VI	26.2(new)	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	22.4(old)	Revised line number from 22.4 to 26.3	Bulletin No. 2021-20	2021-10	RBS	9
VI	26.3(new)	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	22.5(old)	Revised line number from 22.5 to 26.4	Bulletin No. 2021-20	2021-10	RBS	9
VI	26.4(new)	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	23(old)	Revised line number from 23 to 27	Bulletin No. 2021-20	2021-10	RBS	9
VI	27(new)		Bulletin No. 2021-20	2021-10	RBS	9
VI	Title line	Revised header line from "With the public" to also have an optional heading of "Other than intra-governmental"	Bulletin No. 2021-20	2021-10	RBS	9
VI	24(old)	Revised line number from 24 to 28	Bulletin No. 2021-20	2021-10	RBS	9
VI	28(new)		Bulletin No. 2021-20	2021-10	RBS	9
VI	25(old)	Revised line number from 25 to 29	Bulletin No. 2021-20	2021-10	RBS	9
VI	29(new)		Bulletin No. 2021-20	2021-10	RBS	9
VI	26(old)	Revised line number from 26 to 30	Bulletin No. 2021-20	2021-10	RBS	9
VI	30(new)	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	27(old)	Revised line number from 27 to 31	Bulletin No. 2021-20	2021-10	RBS	9
VI	31(new)		Bulletin No. 2021-20	2021-10	RBS	9
VI	28(old)	Revised line number from 28 to 32	Bulletin No. 2021-20	2021-10	RBS	9
VI	32(new)		Bulletin No. 2021-20	2021-10	RBS	9
VI	29(old)	Revised line number from 29 to 33	Bulletin No. 2021-20	2021-10	RBS	9
VI	33(new)	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	30(old)	Revised line number from 30 to 34	Bulletin No. 2021-20	2021-10	RBS	9
VI	34(new)	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	31(old)	Revised line number from 31 to 35	Bulletin No. 2021-20	2021-10	RBS	9
VI	35(new)		Bulletin No. 2021-20	2021-10	RBS	9

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VI	36(new)	Added new line	Bulletin No. 2021-20	2021-10	RBS	9
VI	32(old)	Revised line number from 32 to 37	Bulletin No. 2021-20	2021-10	RBS	9
VI	37(new)	Deleted USSGL accounts 231000 and 232000	Bulletin No. 2021-20	2021-10	RBS	9
VI	33(old)	Revised line number from 33 to 38	Bulletin No. 2021-20	2021-10	RBS	9
VI	38(new)	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	34(old)	Revised line number from 34 to 39	Bulletin No. 2021-20	2021-10	RBS	9
VI	39(new)		Bulletin No. 2021-20	2021-10	RBS	9
VI	35(old)	Revised line number from 35 to 40	Bulletin No. 2021-20	2021-10	RBS	9
VI	40(new)		Bulletin No. 2021-20	2021-10	RBS	9
VI	36(old)	Revised line number from 36 to 41	Bulletin No. 2021-20	2021-10	RBS	9
VI	41(new)	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	36.1(old)	Revised line number from 36.1 to 41.1	Bulletin No. 2021-20	2021-10	RBS	9
VI	41.1(new)	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	36.2(old)	Revised line number from 36.2 to 42.1	Bulletin No. 2021-20	2021-10	RBS	9
VI	42.1(new)	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	37(old)	Revised line number from 37 to 42	Bulletin No. 2021-20	2021-10	RBS	9
VI	42(new)	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	37.1(old)	Revised line number from 37.1 to 41.2	Bulletin No. 2021-20	2021-10	RBS	9
VI	41.2(new)	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	37.2(old)	Revised line number from 37.2 to 42.2	Bulletin No. 2021-20	2021-10	RBS	9
VI	42.2(new)	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	38(old)	Revised line number from 38 to 43	Bulletin No. 2021-20	2021-10	RBS	9
VI	43(new)		Bulletin No. 2021-20	2021-10	RBS	9
VI	39(old)	Revised line number from 39 to 44	Bulletin No. 2021-20	2021-10	RBS	9
VI	44(new)		Bulletin No. 2021-20	2021-10	RBS	9
VI	Footnote					
VI	None				RBS	
<b>VI</b>	<b>Reclassified Statement of Net Cost:</b>					
VI	Line					
VI	Footnote					
VI	None				RSNC	
<b>VI</b>	<b>Reclassified Statement of Operations and Changes in Net Position</b>					
VI	Line					
VI	2.3	Added Footnote 9 to USSGL account 740500	Bulletin No. 2021-20	2021-10	RSOCNP	19
VI	3.3	Added Footnote 9 to USSGL account 740500	Bulletin No. 2021-20	2021-10	RSOCNP	19
VI	3.4	Added Footnote 9 to USSGL account 310500	Bulletin No. 2021-20	2021-10	RSOCNP	19
VI	3.5	Added Footnote 9 to USSGL account 570500	Bulletin No. 2021-20	2021-10	RSOCNP	19
VI	7	Revised title	Bulletin No. 2021-20	2021-10	RSOCNP	9
VI	7.14	Revised title	Bulletin No. 2021-20	2021-10	RSOCNP	9
VI	7.20 (old)	Deleted	Bulletin No. 2021-20	2021-10	RSOCNP	9
VI	8	Deleted	Bulletin No. 2021-20	2021-10	RSOCNP	9
VI	8.1 (old)	Revised line number 8.1 to 7.20	Bulletin No. 2021-20	2021-10	RSOCNP	9
VI	7.20 (new)		Bulletin No. 2021-20	2021-10	RSOCNP	9
VI	8.2 (old)	Revised line number 8.2 to 7.21	Bulletin No. 2021-20	2021-10	RSOCNP	9



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VI	7.21 (new)		Bulletin No. 2021-20	2021-10	RSOCNP	9
VI	8.3 (old)	Revised line number 8.3 to 7.22	Bulletin No. 2021-20	2021-10	RSOCNP	9
VI	7.22 (new)		Bulletin No. 2021-20	2021-10	RSOCNP	9
VI	8.4 (old)	Revised line number 8.4 to 7.23	Bulletin No. 2021-20	2021-10	RSOCNP	9
VI	7.23		Bulletin No. 2021-20	2021-10	RSOCNP	9
VI	8.5 (old)	Revised line number 8.5 to 7.24	Bulletin No. 2021-20	2021-10	RSOCNP	9
VI	7.24		Bulletin No. 2021-20	2021-10	RSOCNP	9
VI	8.6 (old)	Revised line number 8.6 to 7.25	Bulletin No. 2021-20	2021-10	RSOCNP	9
VI	7.25 (new)		Bulletin No. 2021-20	2021-10	RSOCNP	9
VI	8.7 (old)	Revised line number 8.7 to 7.26	Bulletin No. 2021-20	2021-10	RSOCNP	9
VI	7.26 (new)		Bulletin No. 2021-20	2021-10	RSOCNP	9
VI	8.8 (old)	Revised line number 8.8 to 7.27	Bulletin No. 2021-20	2021-10	RSOCNP	9
VI	7.27 (new)		Bulletin No. 2021-20	2021-10	RSOCNP	9
VI	8.9 (old)	Revised line number 8.9 to 7.28	Bulletin No. 2021-20	2021-10	RSOCNP	9
VI	7.28 (new)		Bulletin No. 2021-20	2021-10	RSOCNP	9
VI	8.10 (old)	Revised line number 8.10 to 7.29	Bulletin No. 2021-20	2021-10	RSOCNP	9
VI	7.29 (new)		Bulletin No. 2021-20	2021-10	RSOCNP	9
VI	8.11 (old)	Revised line number 8.11 to 7.30	Bulletin No. 2021-20	2021-10	RSOCNP	9
VI	7.30 (new)		Bulletin No. 2021-20	2021-10	RSOCNP	9
VI	9 (old)	Revised line number 9 to 8	Bulletin No. 2021-20	2021-10	RSOCNP	9
VI	8 (new)		Bulletin No. 2021-20	2021-10	RSOCNP	9
VI	10 (old)	Revised line 10 to line 9	Bulletin No. 2021-20	2021-10	RSOCNP	9
VI	9 (new)		Bulletin No. 2021-20	2021-10	RSOCNP	9
VI	Footnote					
V	9	Added	Bulletin No. 2021-20	2021-10	RSOCNP	19
<b>VII</b>	<b>Validations and Edits</b>					
<b>VII</b>	<b>Validations</b>					
	<u>Validation Number</u>					
VII	32E	Added pass exception for TAS 089 2018 2023 0228	Bulletin No. 2021-20	2021-08	VAL	6
VII	69E	Added pass exception for TAS 036 X 5287 with USSGL account 411900	Bulletin No. 2021-20	2021-08	VAL	6
VII	90E	Added pass exception for Fund Family 036 5287 with Disaster Emergency Fund Code domain value "V"	Bulletin No. 2021-20	2021-08	VAL	6
VII	111E	Added pass exception for Fund Family 028 8704 with USSGL account 427700	Bulletin No. 2021-20	2021-08	VAL	6
VII	118	Deleted USSGL account 113510; Revised name, description, and error message	Bulletin No. 2021-20	2021-10	VAL	7
VII	118E	Revised name and description	Bulletin No. 2021-20	2021-10	VAL	7
VII	122E	Added multiple pass exceptions	Bulletin No. 2021-20	2021-08	VAL	6
VII	123	Added	Bulletin No. 2021-20	2021-08	VAL	15
<b>VII</b>	<b>Edits</b>					
	<u>Edit Number</u>					
VII	43	Revised line numbers	Bulletin No. 2021-20	2021-10	EDIT	9
VII	44	Added Reclassified Balance Sheet lines 13, 15, and 36; Revised line numbers	Bulletin No. 2021-20	2021-10	EDIT	9
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<b>Part 2 Fiscal 2022</b>						
<b>I</b>	<b>USSGL Chart of Accounts:</b>					
I	None				COA	
<b>II</b>	<b>USSGL Accounts and Definitions:</b>					
II	113510	Revised	Bulletin No. 2021-20	2021-10	DEF	7
<b>III</b>	<b>USSGL Account Transactions:</b>					
	<b>USSGL Account Attributes:</b>					
	<b>USSGL Proprietary and Budgetary Account Attribute Definition Report:</b>					
<b>IV</b>	<b>Definition</b>					
	<b>USSGL Proprietary and Budgetary Account Attribute Table:</b>					
<b>IV</b>	<b>Attribute</b>					
	USSGL					
	<b>USSGL Crosswalks to Standard External Reports:</b>					
<b>V</b>	<b>Balance Sheet:</b>					
<b>V</b>	<b>Column</b>					
V	None				BS	
<b>V</b>	<b>Line</b>					
V	1	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	2	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	2.1	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	2.2	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	3	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	3.1	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	3.2	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	3.3	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	3.4	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	3.5	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	4	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	4.1	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	4.2	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	5(old)	Revised line number from 5 to 6	Bulletin No. 2021-20	2022-01	BS	9
V	6(new)		Bulletin No. 2021-20	2022-01	BS	9
V	5.1(old)	Revised line number from 5.1 to 5	Bulletin No. 2021-20	2022-01	BS	9
V	5(new)	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	5.2(old)	Revised line number from 5.2 to 6.1	Bulletin No. 2021-20	2022-01	BS	9
V	6.1(new)	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	5.3(old)	Revised line number from 5.3 to 6.2	Bulletin No. 2021-20	2022-01	BS	9
V	6.2(new)	Revised line title	Bulletin No. 2021-20	2022-01	BS	9

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V	6(old)	Revised line number from 6 to 7	Bulletin No. 2021-20	2022-01	BS	9
V	7(new)		Bulletin No. 2021-20	2022-01	BS	9
V	Title line	Revised header line from "With the public" to also have an optional heading of "Other than intra-governmental"	Bulletin No. 2021-20	2022-01	BS	9
V	7(old)	Revised line number from 7 to 8	Bulletin No. 2021-20	2022-01	BS	9
V	8(new)		Bulletin No. 2021-20	2022-01	BS	9
V	8(old)	Revised line number from 8 to 9	Bulletin No. 2021-20	2022-01	BS	9
V	9(new)	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	9(old)	Revised line number from 9 to 10	Bulletin No. 2021-20	2022-01	BS	9
V	10(new)	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	10(old)	Revised line number from 10 to 11	Bulletin No. 2021-20	2022-01	BS	9
V	11(new)		Bulletin No. 2021-20	2022-01	BS	9
V	11(old)	Revised line number from 11 to 12	Bulletin No. 2021-20	2022-01	BS	9
V	12(new)	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	13(new)	Added line	Bulletin No. 2021-20	2022-01	BS	9
V	12(old)	Revised line number from 12 to 14	Bulletin No. 2021-20	2022-01	BS	9
V	14(new)	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	15(new)	Added line	Bulletin No. 2021-20	2022-01	BS	9
V	13(old)	Revised line number from 13 to 16	Bulletin No. 2021-20	2022-01	BS	9
V	16(new)	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	14(old)	Revised line number from 14 to 17	Bulletin No. 2021-20	2022-01	BS	9
V	17(new)	Deleted USSGL account 141000	Bulletin No. 2021-20	2022-01	BS	9
V	15(old)	Revised line number from 15 to 18	Bulletin No. 2021-20	2022-01	BS	9
V	18(new)	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	16(old)	Revised line number from 16 to 19	Bulletin No. 2021-20	2022-01	BS	9
V	19(new)		Bulletin No. 2021-20	2022-01	BS	9
V	17(old)	Revised line number from 17 to 20	Bulletin No. 2021-20	2022-01	BS	9
V	20(new)		Bulletin No. 2021-20	2022-01	BS	9
V	18(old)	Revised line number from 18 to 21	Bulletin No. 2021-20	2022-01	BS	9
V	21(new)	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	19(old)	Revised line number from 19 to 22	Bulletin No. 2021-20	2022-01	BS	9
V	22(new)	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	19.1(old)	Revised line number from 19.1 to 22.1	Bulletin No. 2021-20	2022-01	BS	9
V	22.1(new)	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	19.2(old)	Revised line number from 19.2 to 22.2	Bulletin No. 2021-20	2022-01	BS	9
V	22.2(new)	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	19.3(old)	Revised line number from 19.3 to 22.3	Bulletin No. 2021-20	2022-01	BS	9
V	22.3(new)	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	19.4(old)	Revised line number from 19.4 to 22.4	Bulletin No. 2021-20	2022-01	BS	9
V	22.4(new)	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	20(old)	Revised line number from 20 to 23	Bulletin No. 2021-20	2022-01	BS	9
V	23(new)		Bulletin No. 2021-20	2022-01	BS	9
V	20.1(old)	Revised line number from 20.1 to 23.1	Bulletin No. 2021-20	2022-01	BS	9
V	23.1(new)	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	20.2(old)	Revised line number from 20.2 to 23.2	Bulletin No. 2021-20	2022-01	BS	9
V	23.2(new)	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	21(old)	Revised line number from 21 to 24	Bulletin No. 2021-20	2022-01	BS	9
V	24(new)		Bulletin No. 2021-20	2022-01	BS	9

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V	21.1(old)	Revised line number from 21.1 to 24.1	Bulletin No. 2021-20	2022-01	BS	9
V	24.1(new)	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	21.2(old)	Revised line number from 21.2 to 24.2	Bulletin No. 2021-20	2022-01	BS	9
V	24.2(new)	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	22(old)	Revised line number from 22 to 26	Bulletin No. 2021-20	2022-01	BS	9
V	26(new)		Bulletin No. 2021-20	2022-01	BS	9
V	22.1(old)	Revised line number from 22.1 to 25	Bulletin No. 2021-20	2022-01	BS	9
V	25(new)	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	22.2(old)	Revised line number from 22.2 to 26.1	Bulletin No. 2021-20	2022-01	BS	9
V	26.1(new)	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	22.3(old)	Revised line number from 22.3 to 26.2	Bulletin No. 2021-20	2022-01	BS	9
V	26.2(new)	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	22.4(old)	Revised line number from 22.4 to 26.3	Bulletin No. 2021-20	2022-01	BS	9
V	26.3(new)	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	22.5(old)	Revised line number from 22.5 to 26.4	Bulletin No. 2021-20	2022-01	BS	9
V	26.4(new)	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	23(old)	Revised line number from 23 to 27	Bulletin No. 2021-20	2022-01	BS	9
V	27(new)		Bulletin No. 2021-20	2022-01	BS	9
V	Title line	Revised header line from "With the public" to also have an optional heading of "Other than intra-governmental"	Bulletin No. 2021-20	2022-01	BS	9
V	24(old)	Revised line number from 24 to 28	Bulletin No. 2021-20	2022-01	BS	9
V	28(new)		Bulletin No. 2021-20	2022-01	BS	9
V	25(old)	Revised line number from 25 to 29	Bulletin No. 2021-20	2022-01	BS	9
V	29(new)		Bulletin No. 2021-20	2022-01	BS	9
V	26(old)	Revised line number from 26 to 30	Bulletin No. 2021-20	2022-01	BS	9
V	30(new)	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	27(old)	Revised line number from 27 to 31	Bulletin No. 2021-20	2022-01	BS	9
V	31(new)		Bulletin No. 2021-20	2022-01	BS	9
V	28(old)	Revised line number from 28 to 32	Bulletin No. 2021-20	2022-01	BS	9
V	32(new)		Bulletin No. 2021-20	2022-01	BS	9
V	29(old)	Revised line number from 29 to 33	Bulletin No. 2021-20	2022-01	BS	9
V	33(new)	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	30(old)	Revised line number from 30 to 34	Bulletin No. 2021-20	2022-01	BS	9
V	34(new)	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	31(old)	Revised line number from 31 to 35	Bulletin No. 2021-20	2022-01	BS	9
V	35(new)		Bulletin No. 2021-20	2022-01	BS	9
V	36(new)	Added new line	Bulletin No. 2021-20	2022-01	BS	9
V	32(old)	Revised line number from 32 to 37	Bulletin No. 2021-20	2022-01	BS	9
V	37(new)	Deleted USSGL accounts 231000 and 232000	Bulletin No. 2021-20	2022-01	BS	9
V	33(old)	Revised line number from 33 to 38	Bulletin No. 2021-20	2022-01	BS	9
V	38(new)	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	34(old)	Revised line number from 34 to 39	Bulletin No. 2021-20	2022-01	BS	9
V	39(new)		Bulletin No. 2021-20	2022-01	BS	9
V	35(old)	Revised line number from 35 to 40	Bulletin No. 2021-20	2022-01	BS	9
V	40(new)		Bulletin No. 2021-20	2022-01	BS	9
V	36(old)	Revised line number from 36 to 41	Bulletin No. 2021-20	2022-01	BS	9
V	41(new)	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	36.1(old)	Revised line number from 36.1 to 41.1	Bulletin No. 2021-20	2022-01	BS	9

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<b>Section</b>	<b>Item Changed</b>	<b>Change</b>	<b>Bulletin No.</b>	<b>Effective Reporting Period</b>	<b>USSGL TFM SECTION</b>	<b>Additional Information</b>
V	41.1(new)	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	36.2(old)	Revised line number from 36.2 to 42.1	Bulletin No. 2021-20	2022-01	BS	9
V	42.1(new)	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	37(old)	Revised line number from 37 to 42	Bulletin No. 2021-20	2022-01	BS	9
V	42(new)	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	37.1(old)	Revised line number from 37.1 to 41.2	Bulletin No. 2021-20	2022-01	BS	9
V	41.2(new)	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	37.2(old)	Revised line number from 37.2 to 42.2	Bulletin No. 2021-20	2022-01	BS	9
V	42.2(new)	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	38(old)	Revised line number from 38 to 43	Bulletin No. 2021-20	2022-01	BS	9
V	43(new)		Bulletin No. 2021-20	2022-01	BS	9
V	39(old)	Revised line number from 39 to 44	Bulletin No. 2021-20	2022-01	BS	9
V	44(new)		Bulletin No. 2021-20	2022-01	BS	9
	Footnote					
V	None				BS	
	<b>Statement of Net Cost:</b>					
V	Column					
V	None				SNC	
V	Line					
V	None				SNC	
	Footnote					
V	None				SNC	
	<b>Statement of Changes in Net Position:</b>					
V	Line					
V	2B	Added Footnote 8 to USSGL account 310500	Bulletin No. 2021-20	2022-01	SCNP	19
V	11B	Added Footnote 8 to USSGL accounts 570500 and 740500	Bulletin No. 2021-20	2022-01	SCNP	19
V	Header	Deleted	Bulletin No. 2021-20	2022-01	SCNP	9
V	8	Revised/header title update	Bulletin No. 2021-20	2022-01	SCNP	9
V	9	Added/header title update	Bulletin No. 2021-20	2022-01	SCNP	9
V	Header	Revised	Bulletin No. 2021-20	2022-01	SCNP	9
V	Header	Deleted	Bulletin No. 2021-20	2022-01	SCNP	9
V	20 (old)	Revised line number from 20 to 17	Bulletin No. 2021-20	2022-01	SCNP	9
V	17 (new)		Bulletin No. 2021-20	2022-01	SCNP	9
V	18 (old)	Revised line number from 18 to 20	Bulletin No. 2021-20	2022-01	SCNP	9
V	20(new)		Bulletin No. 2021-20	2022-01	SCNP	9
	Header	Removed	Bulletin No. 2021-20	2022-01	SCNP	9
V	19 (old)	Revised line number from 19 to 18	Bulletin No. 2021-20	2022-01	SCNP	9
V	18 (new)		Bulletin No. 2021-20	2022-01	SCNP	9
V	21 (old)	Revised line number from 21 to 19	Bulletin No. 2021-20	2022-01	SCNP	9
V	19 (new)		Bulletin No. 2021-20	2022-01	SCNP	9
V	22(old)	Revised line number from 22 to 20	Bulletin No. 2021-20	2022-01	SCNP	9
V	20 (new)		Bulletin No. 2021-20	2022-01	SCNP	9
V	23 (old)	Deleted	Bulletin No. 2021-20	2022-01	SCNP	9

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V	24(old)	Revised line number from 24 to 21	Bulletin No. 2021-20	2022-01	SCNP	9
V	21(new)		Bulletin No. 2021-20	2022-01	SCNP	9
V	25 (old)	Revised line number from 25 to 22/header title update	Bulletin No. 2021-20	2022-01	SCNP	9
V	22 (new)		Bulletin No. 2021-20	2022-01	SCNP	9
V	26 (old)	Revised line number from 26 to 23/header title update	Bulletin No. 2021-20	2022-01	SCNP	9
V	23 (new)		Bulletin No. 2021-20	2022-01	SCNP	9
V	27 (old)	Revised line number from 27 to 24	Bulletin No. 2021-20	2022-01	SCNP	9
V	24 (new)		Bulletin No. 2021-20	2022-01	SCNP	9
V	Footnote					
V	8	Added	Bulletin No. 2021-20	2022-01	SCNP	
<b>Statement of Custodial Activity:</b>						
V	Line					
V	None				SCA	
V	Footnote					
V	None				SCA	
<b>Statement of Budgetary Resources:</b>						
V	Column					
V	None				SBR	
V	Line					
V	Footnote					
V	None				SBR	
<b>SF 133 and Schedule P: Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule</b>						
V	Column					
V	None				SF 133/Schedule P	
V	Line					
V	Footnote				SF 133/Schedule P	
<b>USSGL Crosswalks to Reclassified Statements:</b>						
VI	<b>Reclassified Balance Sheet:</b>					
VI	Column					
VI	None				RBS	
VI	Line					
VI	1	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	2	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	2.1	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	2.2	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	3	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9

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VI	3.1	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	3.2	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	3.3	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	3.4	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	3.5	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	4	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	4.1	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	4.2	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	5(old)	Revised line number from 5 to 6	Bulletin No. 2021-20	2022-01	RBS	9
VI	6(new)		Bulletin No. 2021-20	2022-01	RBS	9
VI	5.1(old)	Revised line number from 5.1 to 5	Bulletin No. 2021-20	2022-01	RBS	9
VI	5(new)	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	5.2(old)	Revised line number from 5.2 to 6.1	Bulletin No. 2021-20	2022-01	RBS	9
VI	6.1(new)	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	5.3(old)	Revised line number from 5.3 to 6.2	Bulletin No. 2021-20	2022-01	RBS	9
VI	6.2(new)	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	6(old)	Revised line number from 6 to 7	Bulletin No. 2021-20	2022-01	RBS	9
VI	7(new)		Bulletin No. 2021-20	2022-01	RBS	9
VI	Title line	Revised header line from "With the public" to also have an optional heading of "Other than intra-governmental"	Bulletin No. 2021-20	2022-01	RBS	9
VI	7(old)	Revised line number from 7 to 8	Bulletin No. 2021-20	2022-01	RBS	9
VI	8(new)		Bulletin No. 2021-20	2022-01	RBS	9
VI	8(old)	Revised line number from 8 to 9	Bulletin No. 2021-20	2022-01	RBS	9
VI	9(new)	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	9(old)	Revised line number from 9 to 10	Bulletin No. 2021-20	2022-01	RBS	9
VI	10(new)	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	10(old)	Revised line number from 10 to 11	Bulletin No. 2021-20	2022-01	RBS	9
VI	11(new)		Bulletin No. 2021-20	2022-01	RBS	9
VI	11(old)	Revised line number from 11 to 12	Bulletin No. 2021-20	2022-01	RBS	9
VI	12(new)	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	13(new)	Added line	Bulletin No. 2021-20	2022-01	RBS	9
VI	12(old)	Revised line number from 12 to 14	Bulletin No. 2021-20	2022-01	RBS	9
VI	14(new)	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	15(new)	Added line	Bulletin No. 2021-20	2022-01	RBS	9
VI	13(old)	Revised line number from 13 to 16	Bulletin No. 2021-20	2022-01	RBS	9
VI	16(new)	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	14(old)	Revised line number from 14 to 17	Bulletin No. 2021-20	2022-01	RBS	9
VI	17(new)	Deleted USSGL account 141000	Bulletin No. 2021-20	2022-01	RBS	9
VI	15(old)	Revised line number from 15 to 18	Bulletin No. 2021-20	2022-01	RBS	9
VI	18(new)	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	16(old)	Revised line number from 16 to 19	Bulletin No. 2021-20	2022-01	RBS	9
VI	19(new)		Bulletin No. 2021-20	2022-01	RBS	9
VI	17(old)	Revised line number from 17 to 20	Bulletin No. 2021-20	2022-01	RBS	9
VI	20(new)		Bulletin No. 2021-20	2022-01	RBS	9
VI	18(old)	Revised line number from 18 to 21	Bulletin No. 2021-20	2022-01	RBS	9
VI	21(new)	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	19(old)	Revised line number from 19 to 22	Bulletin No. 2021-20	2022-01	RBS	9
VI	22(new)	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9

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VI	19.1(old)	Revised line number from 19.1 to 22.1	Bulletin No. 2021-20	2022-01	RBS	9
VI	22.1(new)	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	19.2(old)	Revised line number from 19.2 to 22.2	Bulletin No. 2021-20	2022-01	RBS	9
VI	22.2(new)	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	19.3(old)	Revised line number from 19.3 to 22.3	Bulletin No. 2021-20	2022-01	RBS	9
VI	22.3(new)	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	19.4(old)	Revised line number from 19.4 to 22.4	Bulletin No. 2021-20	2022-01	RBS	9
VI	22.4(new)	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	20(old)	Revised line number from 20 to 23	Bulletin No. 2021-20	2022-01	RBS	9
VI	23(new)		Bulletin No. 2021-20	2022-01	RBS	9
VI	20.1(old)	Revised line number from 20.1 to 23.1	Bulletin No. 2021-20	2022-01	RBS	9
VI	23.1(new)	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	20.2(old)	Revised line number from 20.2 to 23.2	Bulletin No. 2021-20	2022-01	RBS	9
VI	23.2(new)	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	21(old)	Revised line number from 21 to 24	Bulletin No. 2021-20	2022-01	RBS	9
VI	24(new)		Bulletin No. 2021-20	2022-01	RBS	9
VI	21.1(old)	Revised line number from 21.1 to 24.1	Bulletin No. 2021-20	2022-01	RBS	9
VI	24.1(new)	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	21.2(old)	Revised line number from 21.2 to 24.2	Bulletin No. 2021-20	2022-01	RBS	9
VI	24.2(new)	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	22(old)	Revised line number from 22 to 26	Bulletin No. 2021-20	2022-01	RBS	9
VI	26(new)		Bulletin No. 2021-20	2022-01	RBS	9
VI	22.1(old)	Revised line number from 22.1 to 25	Bulletin No. 2021-20	2022-01	RBS	9
VI	25(new)	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	22.2(old)	Revised line number from 22.2 to 26.1	Bulletin No. 2021-20	2022-01	RBS	9
VI	26.1(new)	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	22.3(old)	Revised line number from 22.3 to 26.2	Bulletin No. 2021-20	2022-01	RBS	9
VI	26.2(new)	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	22.4(old)	Revised line number from 22.4 to 26.3	Bulletin No. 2021-20	2022-01	RBS	9
VI	26.3(new)	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	22.5(old)	Revised line number from 22.5 to 26.4	Bulletin No. 2021-20	2022-01	RBS	9
VI	26.4(new)	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	23(old)	Revised line number from 23 to 27	Bulletin No. 2021-20	2022-01	RBS	9
VI	27(new)		Bulletin No. 2021-20	2022-01	RBS	9
VI	Title line	Revised header line from "With the public" to also have an optional heading of "Other than intra-governmental"	Bulletin No. 2021-20	2022-01	RBS	9
VI	24(old)	Revised line number from 24 to 28	Bulletin No. 2021-20	2022-01	RBS	9
VI	28(new)		Bulletin No. 2021-20	2022-01	RBS	9
VI	25(old)	Revised line number from 25 to 29	Bulletin No. 2021-20	2022-01	RBS	9
VI	29(new)		Bulletin No. 2021-20	2022-01	RBS	9
VI	26(old)	Revised line number from 26 to 30	Bulletin No. 2021-20	2022-01	RBS	9
VI	30(new)	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	27(old)	Revised line number from 27 to 31	Bulletin No. 2021-20	2022-01	RBS	9
VI	31(new)		Bulletin No. 2021-20	2022-01	RBS	9
VI	28(old)	Revised line number from 28 to 32	Bulletin No. 2021-20	2022-01	RBS	9
VI	32(new)		Bulletin No. 2021-20	2022-01	RBS	9
VI	29(old)	Revised line number from 29 to 33	Bulletin No. 2021-20	2022-01	RBS	9
VI	33(new)	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9



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VI	30(old)	Revised line number from 30 to 34	Bulletin No. 2021-20	2022-01	RBS	9
VI	34(new)	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	31(old)	Revised line number from 31 to 35	Bulletin No. 2021-20	2022-01	RBS	9
VI	35(new)		Bulletin No. 2021-20	2022-01	RBS	9
VI	36(new)	Added new line	Bulletin No. 2021-20	2022-01	RBS	9
VI	32(old)	Revised line number from 32 to 37	Bulletin No. 2021-20	2022-01	RBS	9
VI	37(new)	Deleted USSGL accounts 231000 and 232000	Bulletin No. 2021-20	2022-01	RBS	9
VI	33(old)	Revised line number from 33 to 38	Bulletin No. 2021-20	2022-01	RBS	9
VI	38(new)	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	34(old)	Revised line number from 34 to 39	Bulletin No. 2021-20	2022-01	RBS	9
VI	39(new)		Bulletin No. 2021-20	2022-01	RBS	9
VI	35(old)	Revised line number from 35 to 40	Bulletin No. 2021-20	2022-01	RBS	9
VI	40(new)		Bulletin No. 2021-20	2022-01	RBS	9
VI	36(old)	Revised line number from 36 to 41	Bulletin No. 2021-20	2022-01	RBS	9
VI	41(new)	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	36.1(old)	Revised line number from 36.1 to 41.1	Bulletin No. 2021-20	2022-01	RBS	9
VI	41.1(new)	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	36.2(old)	Revised line number from 36.2 to 42.1	Bulletin No. 2021-20	2022-01	RBS	9
VI	42.1(new)	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	37(old)	Revised line number from 37 to 42	Bulletin No. 2021-20	2022-01	RBS	9
VI	42(new)	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	37.1(old)	Revised line number from 37.1 to 41.2	Bulletin No. 2021-20	2022-01	RBS	9
VI	41.2(new)	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	37.2(old)	Revised line number from 37.2 to 42.2	Bulletin No. 2021-20	2022-01	RBS	9
VI	42.2(new)	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	38(old)	Revised line number from 38 to 43	Bulletin No. 2021-20	2022-01	RBS	9
VI	43(new)		Bulletin No. 2021-20	2022-01	RBS	9
VI	39(old)	Revised line number from 39 to 44	Bulletin No. 2021-20	2022-01	RBS	9
VI	44(new)		Bulletin No. 2021-20	2022-01	RBS	9
	Footnote					
VI	None				RBS	
	<b>Reclassified Statement of Net Cost:</b>					
VI	Line					
VI	None				RSNC	
	Footnote					
VI	None				RSNC	
	<b>Reclassified Statement of Operations and Changes in Net Position</b>					
VI	Line					
VI	2.3	Added Footnote 9 to USSGL account 740500	Bulletin No. 2021-20	2022-01	RSOCNP	19
VI	3.3	Added Footnote 9 to USSGL account 740500	Bulletin No. 2021-20	2022-01	RSOCNP	19
VI	3.4	Added Footnote 9 to USSGL account 310500	Bulletin No. 2021-20	2022-01	RSOCNP	19
VI	3.5	Added Footnote 9 to USSGL account 570500	Bulletin No. 2021-20	2022-01	RSOCNP	19
VI	7	Revised title	Bulletin No. 2021-20	2022-01	RSOCNP	9
VI	7.14	Revised title	Bulletin No. 2021-20	2022-01	RSOCNP	9

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VI	7.20 (old)	Deleted	Bulletin No. 2021-20	2022-01	RSOCNP	9
VI	8	Deleted	Bulletin No. 2021-20	2022-01	RSOCNP	9
VI	8.1 (old)	Revised line number 8.1 to 7.20	Bulletin No. 2021-20	2022-01	RSOCNP	9
VI	7.20 (new)		Bulletin No. 2021-20	2022-01	RSOCNP	9
VI	8.2 (old)	Revised line number 8.2 to 7.21	Bulletin No. 2021-20	2022-01	RSOCNP	9
VI	7.21 (new)		Bulletin No. 2021-20	2022-01	RSOCNP	9
VI	8.3 (old)	Revised line number 8.3 to 7.22	Bulletin No. 2021-20	2022-01	RSOCNP	9
VI	7.22 (new)		Bulletin No. 2021-20	2022-01	RSOCNP	9
VI	8.4 (old)	Revised line number 8.4 to 7.23	Bulletin No. 2021-20	2022-01	RSOCNP	9
VI	7.23		Bulletin No. 2021-20	2022-01	RSOCNP	9
VI	8.5 (old)	Revised line number 8.5 to 7.24	Bulletin No. 2021-20	2022-01	RSOCNP	9
VI	7.24		Bulletin No. 2021-20	2022-01	RSOCNP	9
VI	8.6 (old)	Revised line number 8.6 to 7.25	Bulletin No. 2021-20	2022-01	RSOCNP	9
VI	7.25 (new)		Bulletin No. 2021-20	2022-01	RSOCNP	9
VI	8.7 (old)	Revised line number 8.7 to 7.26	Bulletin No. 2021-20	2022-01	RSOCNP	9
VI	7.26 (new)		Bulletin No. 2021-20	2022-01	RSOCNP	9
VI	8.8 (old)	Revised line number 8.8 to 7.27	Bulletin No. 2021-20	2022-01	RSOCNP	9
VI	7.27 (new)		Bulletin No. 2021-20	2022-01	RSOCNP	9
VI	8.9 (old)	Revised line number 8.9 to 7.28	Bulletin No. 2021-20	2022-01	RSOCNP	9
VI	7.28 (new)		Bulletin No. 2021-20	2022-01	RSOCNP	9
VI	8.10 (old)	Revised line number 8.10 to 7.29	Bulletin No. 2021-20	2022-01	RSOCNP	9
VI	7.29 (new)		Bulletin No. 2021-20	2022-01	RSOCNP	9
VI	8.11 (old)	Revised line number 8.11 to 7.30	Bulletin No. 2021-20	2022-01	RSOCNP	9
VI	7.30 (new)		Bulletin No. 2021-20	2022-01	RSOCNP	9
VI	9 (old)	Revised line number 9 to 8	Bulletin No. 2021-20	2022-01	RSOCNP	9
VI	8 (new)		Bulletin No. 2021-20	2022-01	RSOCNP	9
VI	10 (old)	Revised line 10 to line 9	Bulletin No. 2021-20	2022-01	RSOCNP	9
VI	9 (new)		Bulletin No. 2021-20	2022-01	RSOCNP	9
VI	Footnote					
V	9	Added	Bulletin No. 2021-20	2021-10	RSOCNP	19
VI						
	<b>Validations and Edits</b>					
<b>VII</b>	<b>Validations</b>					
<b>VII</b>	<b>Validation Number</b>					
VII	69E	Added pass exception for TAS 036 X 5287 with USSGL account 411900	Bulletin No. 2021-20	2022-01	VAL	6
VII	90E	Added pass exception for Fund Family 036 5287 with Disaster Emergency Fund Code domain value "V"	Bulletin No. 2021-20	2022-01	VAL	6
VII	118	Deleted USSGL account 113510; Revised name, description, and error message	Bulletin No. 2021-20	2022-01	VAL	7
VII	118E	Revised name and description	Bulletin No. 2021-20	2022-01	VAL	7
VII	122E	Added multiple pass exceptions	Bulletin No. 2021-20	2022-01	VAL	6
VII	123	Added	Bulletin No. 2021-20	2022-01	VAL	15
	<b>Edits</b>					
<b>VII</b>	<b>Edit Number</b>					
VII	43	Revised line numbers	Bulletin No. 2021-20	2022-01	EDIT	9
VII	44	Added Reclassified Balance Sheet lines 13, 15, and 36; Revised line numbers	Bulletin No. 2021-20	2022-01	EDIT	9

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

<b>Bulletin No. 2021-20</b>	
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 117-2 American Rescue Plan Act of 2021.
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.