

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. 2020-21</b>						
<b>Part 1 Fiscal 2020</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	None				DEF	
<b>III</b>	<b><i>USSGL Account Transactions:</i></b>					
III	A144	New	Bulletin No. 2020-21	2020-10	TC	1
III	A147	New	Bulletin No. 2020-21	2020-10	TC	1
III	D622	Revised	Bulletin No. 2020-21	2020-10	TC	1
<b>IV</b>	<b><i>USSGL Account Attributes:</i></b>					
<b>USSGL Proprietary and Budgetary Account Attribute Definition Report:</b>						
IV	None				ADR	
<b>IV</b>	<b>USSGL Proprietary and Budgetary Account Attribute Table:</b>					
IV	Attribute					
IV	None				ATT TBL	
	USSGL					
IV	None				ATT TBL	
<b>V</b>	<b><i>USSGL Crosswalks to Standard External Reports:</i></b>					
<b>V</b>	<b>Balance Sheet:</b>					
V	Column					
V	None				BS	
	Line					
V	None				BS	
<b>V</b>	<b>Optional (2020)Balance Sheet:</b>					
V	Column					
V	New Crosswalk		Bulletin No. 2020-21	2020-10	BS	19
	Line					
V	New Crosswalk		Bulletin No. 2020-21	2020-10	BS	19
<b>V</b>	<b>Statement of Net Cost:</b>					
V	Line					
V		Revised Section Title Line from "Gross Program Costs (Note 22):" to "Gross Program Costs (Note 21):"	Bulletin No. 2020-21	2020-10	SNC	9

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

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V	Footnote					
V	None				SNC	
<b>V</b>	<b>Statement of Changes in Net Position</b>					
V	Line					
V	None				SCNP	
V	Footnote					
V	None				SCNP	
<b>V</b>	<b>Statement of Custodial Activity:</b>					
V	Line					
V					SCA	
V	Footnote					
V					SCA	
<b>V</b>	<b>Statement of Budgetary Resources:</b>					
V	Column					
V	Financing Account Code attribute domain value	Added	Bulletin No. 2020-21	2020-10	SBR	9
V	Line					
V		Revised title "Outlays, net:" to "Outlays, Net and Disbursements, Net"	Bulletin No. 2021-21	2020-10	SBR	9
V	1051	Revised line title	Bulletin No. 2021-21	2020-10	SBR	9
V	1290	Deleted USSGL account 415901	Bulletin No. 2021-21	2020-10	SBR	2
V	1490	Deleted USSGL account 415901	Bulletin No. 2021-21	2020-10	SBR	2
V	2190	Revised line title	Bulletin No. 2021-21	2020-10	SBR	9
V	4190	Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL accounts 425200, 425300, 426100, 426200, 426500, 427100, 427700, 487200, and 497200; Revised Debit/Credit attribute domain value from "D/C" to "C" for USSGL accounts 488200 and 498200	Bulletin No. 2021-21	2020-10	SBR	1
V	4220	Added	Bulletin No. 2021-21	2020-10	SBR	9
V	Footnote					
V	None				SBR	
<b>V</b>	<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	1082	Deleted		2020-10	SF 133/Schedule P	4
V	1083	Deleted		2020-10	SF 133/Schedule P	4
V	1203	Added USSGL account 438400 with Reduction Type Code attribute domain value "OTR"		2020-08	SF 133/Schedule P	1

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Summary of Changes**

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V	Footnote					
V	None					
<b>VI</b>	<b><i>USSGL Crosswalks to Reclassified Statements:</i></b>					
<b>VI</b>	<b>Reclassified Balance Sheet:</b>					
VI	Column					
VI	None				RBS	
VI	Line					
VI	1(old)	Revised title; no line number	Bulletin No. 2020-21	2020-10	RBS	19
VI	2(old)	Revised title; no line number	Bulletin No. 2020-21	2020-10	RBS	19
VI	2.1(old)	Revised line number from 2.1 to 7	Bulletin No. 2020-21	2020-10	RBS	19
VI	7(new)	Revised title	Bulletin No. 2020-21	2020-10	RBS	19
VI	2.2(old)	Revised line number from 2.2 to 8	Bulletin No. 2020-21	2020-10	RBS	19
VI	8(new)	Revised title	Bulletin No. 2020-21	2020-10	RBS	19
VI	2.3(old)	Revised line number from 2.3 to 9	Bulletin No. 2020-21	2020-10	RBS	19
VI	9(new)	Revised title	Bulletin No. 2020-21	2020-10	RBS	19
VI	2.4(old)	Revised line number from 2.4 to 10	Bulletin No. 2020-21	2020-10	RBS	19
VI	10(new)	Revised title	Bulletin No. 2020-21	2020-10	RBS	19
VI	2.5(old)	Revised line number from 2.5 to 11	Bulletin No. 2020-21	2020-10	RBS	19
VI	11(new)	Revised title	Bulletin No. 2020-21	2020-10	RBS	19
VI	2.6(old)	Revised line number from 2.6 to 12	Bulletin No. 2020-21	2020-10	RBS	19
VI	12(new)	Revised title	Bulletin No. 2020-21	2020-10	RBS	19
VI	2.7(old)	Revised line number from 2.7 to 13	Bulletin No. 2020-21	2020-10	RBS	19
VI	13(new)		Bulletin No. 2020-21	2020-10	RBS	19
VI	2.8(old)	Revised line number from 2.8 to 14	Bulletin No. 2020-21	2020-10	RBS	19
VI	14(new)	Revised title	Bulletin No. 2020-21	2020-10	RBS	19
VI	2.9(old)	Revised line number from 2.9 to 15	Bulletin No. 2020-21	2020-10	RBS	19
VI	15(new)	Revised title	Bulletin No. 2020-21	2020-10	RBS	19
VI	3(old)	Revised title; no line number	Bulletin No. 2020-21	2020-10	RBS	19
VI	3(new)	Added	Bulletin No. 2020-21	2020-10	RBS	19
VI	3.1(old)	Revised line number from 3.1 to 1	Bulletin No. 2020-21	2020-10	RBS	19
VI	1(new)	Revised title	Bulletin No. 2020-21	2020-10	RBS	19
VI	3.2(old)	Revised line number from 3.2 to 2.1	Bulletin No. 2020-21	2020-10	RBS	19
VI	2.1(new)	Revised title	Bulletin No. 2020-21	2020-10	RBS	19
VI	3.3(old)	Revised line number from 3.3 to 3.4	Bulletin No. 2020-21	2020-10	RBS	19
VI	3.4(new)	Revised title	Bulletin No. 2020-21	2020-10	RBS	19
VI	3.4(old)	Revised line number from 3.4 to 3.2	Bulletin No. 2020-21	2020-10	RBS	19
VI	3.2(new)		Bulletin No. 2020-21	2020-10	RBS	19
VI	3.5(old)	Revised line number from 3.5 to 2.2	Bulletin No. 2020-21	2020-10	RBS	19
VI	2.2(new)	Revised title	Bulletin No. 2020-21	2020-10	RBS	19
VI	4(new)	Added	Bulletin No. 2020-21	2020-10	RBS	19
VI	3.6(old)	Revised line number from 3.6 to 4.1	Bulletin No. 2020-21	2020-10	RBS	19
VI	4.1(new)		Bulletin No. 2020-21	2020-10	RBS	19
VI	3.7(old)	Revised line number from 3.7 to 4.2	Bulletin No. 2020-21	2020-10	RBS	19
VI	4.2(new)		Bulletin No. 2020-21	2020-10	RBS	19
VI	3.8(old)	Revised line number from 3.8 to 3.5	Bulletin No. 2020-21	2020-10	RBS	19

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

<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>
VI	3.5(new)		Bulletin No. 2020-21	2020-10	RBS	19
VI	3.9(old)	Revised line number 3.9 to 3.3	Bulletin No. 2020-21	2020-10	RBS	19
VI	3.3(new)		Bulletin No. 2020-21	2020-10	RBS	19
VI	3.10(old)	Revised line number from 3.10 to 5.1	Bulletin No. 2020-21	2020-10	RBS	19
VI	5.1(new)		Bulletin No. 2020-21	2020-10	RBS	19
VI	3.11(old)	Revised line number from 3.11 to 5.3	Bulletin No. 2020-21	2020-10	RBS	19
VI	5.3(new)		Bulletin No. 2020-21	2020-10	RBS	19
VI	3.12(old)	Revised line number from 3.12 to 3.1	Bulletin No. 2020-21	2020-10	RBS	19
VI	3.1(new)		Bulletin No. 2020-21	2020-10	RBS	19
VI	3.13(old)	Revised line number from 3.13 to 5.2	Bulletin No. 2020-21	2020-10	RBS	19
VI	5.2(new)		Bulletin No. 2020-21	2020-10	RBS	19
VI	3.14(old)	Revised line number from 3.14 to 6	Bulletin No. 2020-21	2020-10	RBS	19
VI	6(new)	Revised title	Bulletin No. 2020-21	2020-10	RBS	19
VI	4(old)	Revised line number from 4 to 16	Bulletin No. 2020-21	2020-10	RBS	19
VI	16(new)		Bulletin No. 2020-21	2020-10	RBS	19
VI	17(new)	Added line	Bulletin No. 2020-21	2020-10	RBS	19
VI	5(old)	Revised title; no line number	Bulletin No. 2020-21	2020-10	RBS	19
VI	5(new)	Added	Bulletin No. 2020-21	2020-10	RBS	19
VI	6(old)	Revised title; no line number	Bulletin No. 2020-21	2020-10	RBS	19
VI	6.1(old)	Revised line number from 6.1 to 24	Bulletin No. 2020-21	2020-10	RBS	19
VI	24(new)		Bulletin No. 2020-21	2020-10	RBS	19
VI	6.2(old)	Revised line number from 6.2 to 25	Bulletin No. 2020-21	2020-10	RBS	19
VI	25(new)	Added USSGL account 259000; Revised line title	Bulletin No. 2020-21	2020-10	RBS	19
VI	6.3(old)	Revised line number from 6.3 to 26	Bulletin No. 2020-21	2020-10	RBS	19
VI	26(new)	Added USSGL account 222000; Revised line title	Bulletin No. 2020-21	2020-10	RBS	19
VI	6.4(old)	Revised line number from 6.4 to 27	Bulletin No. 2020-21	2020-10	RBS	19
VI	27(new)	Revised line title	Bulletin No. 2020-21	2020-10	RBS	19
VI	6.5(old)	Revised line number from 6.5 to 28	Bulletin No. 2020-21	2020-10	RBS	19
VI	28(new)		Bulletin No. 2020-21	2020-10	RBS	19
VI	6.6(old)	Revised line number 6.6 to 29	Bulletin No. 2020-21	2020-10	RBS	19
VI	29(new)	Revised line title	Bulletin No. 2020-21	2020-10	RBS	19
VI	6.7(old)	Revised line number 6.7 to 30	Bulletin No. 2020-21	2020-10	RBS	19
VI	30(new)		Bulletin No. 2020-21	2020-10	RBS	19
VI	6.8(old)	Revised line number 6.8 to 31	Bulletin No. 2020-21	2020-10	RBS	19
VI	31(new)		Bulletin No. 2020-21	2020-10	RBS	19
VI	6.9(old)	Revised line number 6.9 to 32	Bulletin No. 2020-21	2020-10	RBS	19
VI	32(new)	Deleted USSGL accounts 222000 and 259000; Revised line title	Bulletin No. 2020-21	2020-10	RBS	19
VI	6.10(old)	Revised line number 6.10 to 33	Bulletin No. 2020-21	2020-10	RBS	19
VI	33(new)	Revised line title	Bulletin No. 2020-21	2020-10	RBS	19
VI	7(old)	Revised title; no line number	Bulletin No. 2020-21	2020-10	RBS	19
VI	7.1(old)	Revised line number 7.1 to 19.3	Bulletin No. 2020-21	2020-10	RBS	19
VI	19.3(new)		Bulletin No. 2020-21	2020-10	RBS	19
VI	7.2(old)	Revised line number 7.2 to 19.1	Bulletin No. 2020-21	2020-10	RBS	19
VI	19.1(new)		Bulletin No. 2020-21	2020-10	RBS	19
VI	7.3(old)	Revised line number 7.3 to 20.1	Bulletin No. 2020-21	2020-10	RBS	19
VI	20.1(new)		Bulletin No. 2020-21	2020-10	RBS	19
VI	7.4(old)	Revised line number 7.4 to 20.2	Bulletin No. 2020-21	2020-10	RBS	19

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

<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>
VI	20.2(new)		Bulletin No. 2020-21	2020-10	RBS	19
VI	7.5(old)	Revised line number 7.5 to 21.1	Bulletin No. 2020-21	2020-10	RBS	19
VI	21.1(new)		Bulletin No. 2020-21	2020-10	RBS	19
VI	7.6(old)	Revised line number 7.6 to 21.2	Bulletin No. 2020-21	2020-10	RBS	19
VI	21.2(new)		Bulletin No. 2020-21	2020-10	RBS	19
VI	7.7(old)	Revised line number 7.7 to 19.4	Bulletin No. 2020-21	2020-10	RBS	19
VI	19.4(new)		Bulletin No. 2020-21	2020-10	RBS	19
VI	7.8(old)	Revised line number 7.8 to 19.2	Bulletin No. 2020-21	2020-10	RBS	19
VI	19.2(new)	Revised title	Bulletin No. 2020-21	2020-10	RBS	19
VI	7.9(old)	Revised line number 7.9 to 22.1	Bulletin No. 2020-21	2020-10	RBS	19
VI	22.1(new)	Revised title	Bulletin No. 2020-21	2020-10	RBS	19
VI	7.10(old)	Revised line number 7.10 to 22.4	Bulletin No. 2020-21	2020-10	RBS	19
VI	22.4(new)	Revised title	Bulletin No. 2020-21	2020-10	RBS	19
VI	7.11(old)	Revised line number 7.11 to 22.5	Bulletin No. 2020-21	2020-10	RBS	19
VI	22.5(new)		Bulletin No. 2020-21	2020-10	RBS	19
VI	7.12(old)	Revised line number 7.12 to 22.2	Bulletin No. 2020-21	2020-10	RBS	19
VI	22.2(new)	Revised title	Bulletin No. 2020-21	2020-10	RBS	19
VI	7.13(old)	Revised line number 7.13 to 18	Bulletin No. 2020-21	2020-10	RBS	19
VI	18(new)		Bulletin No. 2020-21	2020-10	RBS	19
VI	7.14(old)	Revised line number 7.14 to 22.3	Bulletin No. 2020-21	2020-10	RBS	19
VI	22.3(new)		Bulletin No. 2020-21	2020-10	RBS	19
VI	7.15(old)	Revised line number 7.15 to 23	Bulletin No. 2020-21	2020-10	RBS	19
VI	23(new)	Revised line title	Bulletin No. 2020-21	2020-10	RBS	19
VI	8(old)	Revised line number 8 to 34	Bulletin No. 2020-21	2020-10	RBS	19
VI	34(new)		Bulletin No. 2020-21	2020-10	RBS	19
VI	35(new)	Added	Bulletin No. 2020-21	2020-10	RBS	19
VI	9.1(old)	Revised line number 9.1 to 36.1 and 36.2	Bulletin No. 2020-21	2020-10	RBS	19
VI	36.1(new)	Deleted USSGL account 331000, 500000 series of USSGL accounts, 600000 series of USSGL accounts, 700000 series of USSGL accounts, 800000 series of USSGL accounts; Revised line title	Bulletin No. 2020-21	2020-10	RBS	19
VI	36.2(new)	Deleted USSGL accounts 309000,310000,310100,310200,310300,310500,310600,310700,310800,310900; Revised line title	Bulletin No. 2020-21	2020-10	RBS	19
VI	9.2(old)	Revised line number 9.2 to lines 37.1 and 37.2	Bulletin No. 2020-21	2020-10	RBS	19
VI	37.1(new)	Deleted USSGL account 331000, 500000 series of USSGL accounts, 600000 series of USSGL accounts, 700000 series of USSGL accounts, 800000 series of USSGL accounts; Revised line title	Bulletin No. 2020-21	2020-10	RBS	19
VI	37.2(new)	Deleted USSGL accounts 309000,309010,310000,310100,310200,310300,310500,310600,310700,310800,310900,320000,320100,320110,320600,320700,320800; Revised line title	Bulletin No. 2020-21	2020-10	RBS	19
VI	10(old)	Revised line number 10 to 38	Bulletin No. 2020-21	2020-10	RBS	19
VI	38(new)		Bulletin No. 2020-21	2020-10	RBS	19
VI	11(old)	Revised line number 11 to 39	Bulletin No. 2020-21	2020-10	RBS	19
VI	39(new)		Bulletin No. 2020-21	2020-10	RBS	19
VI	19(new)	Added	Bulletin No. 2020-21	2020-10	RBS	19
VI	20(new)	Added	Bulletin No. 2020-21	2020-10	RBS	19
VI	21(new)	Added	Bulletin No. 2020-21	2020-10	RBS	19

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

<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>
VI	22(new)	Added	Bulletin No. 2020-21	2020-10	RBS	19
VI	Footnote					
VI	None				RBS	
<b>VI</b>	<b>Reclassified Statement of Net Cost:</b>					
VI	Line					
VI	None				RSNC	
VI	Footnote					
VI	None				RSNC	
<b>VI</b>	<b>Reclassified Statement of Operations and Changes in Net Position</b>					
VI	Line					
VI	None				RSOCNP	
VI	Footnote					
VI	None				RSOCNP	
<b>VII</b>	<b>Validations and Edits</b>					
<b>VII</b>	<b>Validations</b>					
	Validation Number					
VII	64E	Deleted pass exceptions	Bulletin No. 2020-21	2020-10	VAL	1
VII	90E	Added pass exceptions for multiple Fund Families for Disaster Emergency Fund Code domain values "N" and "O"	Bulletin No. 2020-21	2020-08	VAL	6
VII	90E	Added pass exceptions for multiple Fund Families for Disaster Emergency Fund Code domain values "N" and "O"	Bulletin No. 2020-21	2020-09	VAL	6
VII	99E	Added pass exceptions for TAS 075 20182018 1365 with USSGL Account 427700	Bulletin No. 2020-21	2020-08	VAL	6
VII	108	Added new validation restricting Reimbursable Flag to "D" for any Disaster Emergency Fund Code domain values other than "O"	Bulletin No. 2020-21	2020-08	VAL	1
VII	109	Added new validation restricting the use of USSGL 438400 with Budget Enforcement Act Category Indicator "M" and Reduction Type "OTR" to specific TAS	Bulletin No. 2020-21	2020-08	VAL	1
VII	109E	Added pass exceptions for TAS 070 X 0550 and 070 X 5385	Bulletin No. 2020-21	2020-08	VAL	1
<b>VII</b>	<b>Edits</b>					
	Edit Number					
VII	39	Added USSGL account 439300, Begin/End indicator "E", Authority Type Code "P", and Fund Type "EG"	Bulletin No. 2020-21	2020-08	EDIT	1
<b>Bulletin No. 2020-21</b>						
<b>Part 2 Fiscal 2021</b>						
<b>I</b>	<b>USSGL Chart of Accounts:</b>					
I	411910	Added	Bulletin No. 2020-21	2021-01	COA	8

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

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I	411912	Added	Bulletin No. 2020-21	2021-01	COA	8
I	412050	Added	Bulletin No. 2020-21	2021-01	COA	8
I	413415	Added	Bulletin No. 2020-21	2021-01	COA	8
I	417400	Added	Bulletin No. 2020-21	2021-01	COA	8
I	421512	Added	Bulletin No. 2020-21	2021-01	COA	8
I	425512	Added	Bulletin No. 2020-21	2021-01	COA	8
I	436001	Added	Bulletin No. 2020-21	2021-01	COA	8
I	439401	Added	Bulletin No. 2020-21	2021-01	COA	8
I	439412	Added	Bulletin No. 2020-21	2021-01	COA	8
I	439432	Added	Bulletin No. 2020-21	2021-01	COA	8
I	439504	Added	Bulletin No. 2020-21	2021-01	COA	8
<b><i>USSGL Accounts and Definitions:</i></b>						
II	411910	Added	Bulletin No. 2020-21	2021-01	DEF	8
II	411912	Added	Bulletin No. 2020-21	2021-01	DEF	8
II	412050	Added	Bulletin No. 2020-21	2021-01	DEF	8
II	413415	Added	Bulletin No. 2020-21	2021-01	DEF	8
II	417400	Added	Bulletin No. 2020-21	2021-01	DEF	8
II	421512	Added	Bulletin No. 2020-21	2021-01	DEF	8
II	425512	Added	Bulletin No. 2020-21	2021-01	DEF	8
II	436001	Added	Bulletin No. 2020-21	2021-01	DEF	8
II	439401	Added	Bulletin No. 2020-21	2021-01	DEF	8
II	439412	Added	Bulletin No. 2020-21	2021-01	DEF	8
II	439432	Added	Bulletin No. 2020-21	2021-01	DEF	8
II	439504	Added	Bulletin No. 2020-21	2021-01	DEF	8
<b><i>USSGL Account Transactions:</i></b>						
III	A105	Added	Bulletin No. 2020-21	2021-01	TC	8
III	A144	Added	Bulletin No. 2020-21	2021-01	TC	1
III	A146	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	A147	Added	Bulletin No. 2020-21	2021-01	TC	1
III	A492	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	A514	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	B102	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	B105	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	B106	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	B107	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	B109	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	B110	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	B112	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	B118	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	B120	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	B122	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	B130	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	B134	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	B202	Revised	Bulletin No. 2020-21	2021-01	TC	8

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

<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>
III	B234	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	B235	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	B402	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	B404	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	B406	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	B412	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	B416	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	B418	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	B428	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	B430	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	B436	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	B438	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	B452	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	B604	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	C132	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	C134	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	C136	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	C137	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	C138	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	C139	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	C408	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	C412	Revised	Bulletin No. 2020-21	2021-01	TC	1
III	C413	Added	Bulletin No. 2020-21	2021-01	TC	1
III	D102	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	D106	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	D107	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	D108	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	D110	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	D114	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	D126	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	D132	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	D134	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	D618	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	D622	Revised	Bulletin No. 2020-21	2021-01	TC	1
III	D626	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	E102	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	E104	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	E106	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	E108	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	E109	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	E204	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	E412	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	F108	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	F127	Added	Bulletin No. 2020-21	2021-01	TC	1
III	F128	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	F148	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	F302	Revised	Bulletin No. 2020-21	2021-01	TC	8



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

<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>
III	F336	Revised	Bulletin No. 2020-21	2021-01	TC	8
III	F342	Revised	Bulletin No. 2020-21	2021-01	TC	8
	<b>USSGL Account Attributes:</b>					
<b>IV</b>	<b>USSGL Proprietary and Budgetary Account Attribute Definition Report:</b>					
IV		Added Authority Type Code attribute domain value "X - Transfer of Borrowing Authority Converted to Cash"	Bulletin No. 2020-21	2021-01	ADR	1
	<b>USSGL Proprietary and Budgetary Account Attribute Table:</b>					
<b>IV</b>	<b>Attribute</b>					
IV		Added Authority Type Code attribute domain value "X - Transfer of Borrowing Authority Converted to Cash"	Bulletin No. 2020-21	2021-01	ATT TBL	1
IV						
	<b>USSGL</b>					
IV	416000	Revised Authority Type Code attribute domain value from "C/D/P/S" to "C/D/P/S/X"	Bulletin No. 2020-21	2021-01	ATT TBL	1
IV	425200	Revised Federal Nonfederal Code attribute domain value from "E/F/N" to "E/F" and Financing Account Code attribute domain value from "D/G/N" to "N"	Bulletin No. 2020-21	2021-01	ATT TBL	2
	<b>USSGL Crosswalks to Standard External Reports:</b>					
<b>V</b>	<b>Balance Sheet:</b>					
V	Column					
V	None				BS	
V	Line					
V	2(old)	Revised line number from 2 to 2.1 and 2.2	Bulletin No. 2020-21	2021-01	BS	19
V	2.1(new)		Bulletin No. 2020-21	2021-01	BS	19
V	2.2(new)		Bulletin No. 2020-21	2021-01	BS	19
V	3(old)	Revised line number from 3 to 3.1,3.2,3.3,3.4 and 3.5	Bulletin No. 2020-21	2021-01	BS	19
V	3.1(new)		Bulletin No. 2020-21	2021-01	BS	19
V	3.2(new)		Bulletin No. 2020-21	2021-01	BS	19
V	3.3(new)		Bulletin No. 2020-21	2021-01	BS	19
V	3.4(new)	Added USSGL account 199000;Deleted USSGL account 134000	Bulletin No. 2020-21	2021-01	BS	19
V	3.5(new)		Bulletin No. 2020-21	2021-01	BS	19
V	4(old)	Revised line number from 4 to 4.1 and 4.2	Bulletin No. 2020-21	2021-01	BS	19
V	4.1(new)	Added USSGL account 134000	Bulletin No. 2020-21	2021-01	BS	19
V	4.2(new)		Bulletin No. 2020-21	2021-01	BS	19
V	5(old)	Revised line number from 5 to 5.1,5.2 and 5.3	Bulletin No. 2020-21	2021-01	BS	19
V	5.1(new)		Bulletin No. 2020-21	2021-01	BS	19
V	5.2(new)	Added USSGL account 199010	Bulletin No. 2020-21	2021-01	BS	19
V	5.3(new)		Bulletin No. 2020-21	2021-01	BS	19
V	9(old)	Revised line numbers from 9 and 10 to 8	Bulletin No. 2020-21	2021-01	BS	19
V	10(old)	Revised line numbers from 9 and 10 to 8	Bulletin No. 2020-21	2021-01	BS	19
V	8(new)		Bulletin No. 2020-21	2021-01	BS	19
V	8(old)	Revised line numbers from 8 and 11 to 9	Bulletin No. 2020-21	2021-01	BS	19
V	11(old)	Revised line numbers from 8 and 11 to 9	Bulletin No. 2020-21	2021-01	BS	19

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

<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	9(new)		Bulletin No. 2020-21	2021-01	BS	19
V	12(old)	Revised line number from 12 to 10	Bulletin No. 2020-21	2021-01	BS	19
V	10(new)		Bulletin No. 2020-21	2021-01	BS	19
V	13(old)	Revised line number from 13 to 11	Bulletin No. 2020-21	2021-01	BS	19
V	11(new)		Bulletin No. 2020-21	2021-01	BS	19
V	8(old)	Revised line number from 8 to 12 and 13	Bulletin No. 2020-21	2021-01	BS	19
V	12(new)		Bulletin No. 2020-21	2021-01	BS	19
V	13(new)		Bulletin No. 2020-21	2021-01	BS	19
V	15	Added	Bulletin No. 2020-21	2021-01	BS	19
V	15(old)	Revised line number from 15 to 16	Bulletin No. 2020-21	2021-01	BS	19
V	16(new)		Bulletin No. 2020-21	2021-01	BS	19
V	16(old)	Revised line number from 16 to 17	Bulletin No. 2020-21	2021-01	BS	19
V	17(new)		Bulletin No. 2020-21	2021-01	BS	19
V	18	Added	Bulletin No. 2020-21	2021-01	BS	19
V	17(old)	Revised line number from 17 and 19 to 19.1,19.2,19.3 and 19.4	Bulletin No. 2020-21	2021-01	BS	19
V	19(old)	Revised line number from 17 and 19 to 19.1,19.2,19.3 and 19.4	Bulletin No. 2020-21	2021-01	BS	19
V	19.1(new)		Bulletin No. 2020-21	2021-01	BS	19
V	19.2(new)		Bulletin No. 2020-21	2021-01	BS	19
V	19.3(new)		Bulletin No. 2020-21	2021-01	BS	19
V	19.4(new)		Bulletin No. 2020-21	2021-01	BS	19
V	18(old)	Revised line number from 18 to 20.1 and 20.2	Bulletin No. 2020-21	2021-01	BS	19
V	20.1(new)		Bulletin No. 2020-21	2021-01	BS	19
V	20.2(new)		Bulletin No. 2020-21	2021-01	BS	19
V	18(old)	Revised line number from 18 to 21.1 and 21.2	Bulletin No. 2020-21	2021-01	BS	19
V	21.1(new)	Added USSGL account 214000	Bulletin No. 2020-21	2021-01	BS	19
V	21.2(new)		Bulletin No. 2020-21	2021-01	BS	19
V	19(old)	Revised line number from 19 to 22.1,22.2,22.3,22.4 and 22.5	Bulletin No. 2020-21	2021-01	BS	19
V	22.1(new)		Bulletin No. 2020-21	2021-01	BS	19
V	22.2(new)		Bulletin No. 2020-21	2021-01	BS	19
V	22.3(new)	Added USSGL account 259000	Bulletin No. 2020-21	2021-01	BS	19
V	22.4(new)		Bulletin No. 2020-21	2021-01	BS	19
V	22.5(new)		Bulletin No. 2020-21	2021-01	BS	19
V	21(old)	Revised line number from 21 to 24	Bulletin No. 2020-21	2021-01	BS	19
V	24(new)		Bulletin No. 2020-21	2021-01	BS	19
V	23(old)	Revised line number from 23 to 25	Bulletin No. 2020-21	2021-01	BS	19
V	25(new)		Bulletin No. 2020-21	2021-01	BS	19
V	24(old)	Revised line number from 24 to 26	Bulletin No. 2020-21	2021-01	BS	19
V	26(new)	Added USSGL accounts 221300,222000, and 229000	Bulletin No. 2020-21	2021-01	BS	19
V	25(old)	Revised line number from 25 to 27	Bulletin No. 2020-21	2021-01	BS	19
V	27(new)		Bulletin No. 2020-21	2021-01	BS	19
V	26(old)	Revised line number from 26 to 28	Bulletin No. 2020-21	2021-01	BS	19
V	28(new)		Bulletin No. 2020-21	2021-01	BS	19
V	22(old)	Revised line number from 22 to 29	Bulletin No. 2020-21	2021-01	BS	19
V	29(new)		Bulletin No. 2020-21	2021-01	BS	19
V	27(old)	Revised line number from 27 to 30,31 and 32	Bulletin No. 2020-21	2021-01	BS	19
V	30(new)		Bulletin No. 2020-21	2021-01	BS	19
V	31(new)		Bulletin No. 2020-21	2021-01	BS	19

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

<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	32(new)	Added USSGL account 201000	Bulletin No. 2020-21	2021-01	BS	19
V	33	Added	Bulletin No. 2020-21	2021-01	BS	19
V	28(old)	Revised line number from 28 to 34	Bulletin No. 2020-21	2021-01	BS	19
V	34(new)		Bulletin No. 2020-21	2021-01	BS	19
V	29(old)	Revised line number from 29 to 35	Bulletin No. 2020-21	2021-01	BS	19
V	35(new)		Bulletin No. 2020-21	2021-01	BS	19
V	30(old)	Revised line number from 30 to 36.1	Bulletin No. 2020-21	2021-01	BS	19
V	36.1(new)		Bulletin No. 2020-21	2021-01	BS	19
V	32(old)	Revised line number from 32 to 36.2	Bulletin No. 2020-21	2021-01	BS	19
V	36.2(new)		Bulletin No. 2020-21	2021-01	BS	19
V	31(old)	Revised line number from 31 to 37.1	Bulletin No. 2020-21	2021-01	BS	19
V	37.1(new)	Added USSGL accounts 309010,320000,320100,320110,320600,320700,320710, and 320800	Bulletin No. 2020-21	2021-01	BS	19
V	33(old)	Revised line number from 33 to 37.2	Bulletin No. 2020-21	2021-01	BS	19
V	37.2(new)	Added USSGL accounts 570005,570006,571000,571200,579010,591910, and 771000	Bulletin No. 2020-21	2021-01	BS	19
V	36(old)	Revised line number from 36 to 38	Bulletin No. 2020-21	2021-01	BS	19
V	38(new)		Bulletin No. 2020-21	2021-01	BS	19
V	37(old)	Revised line number from 37 to 39	Bulletin No. 2020-21	2021-01	BS	19
V	39(new)		Bulletin No. 2020-21	2021-01	BS	19
	<u>Footnote</u>					
V	None				BS	
	<b>Statement of Net Cost:</b>					
V	<u>Column</u>					
V	None				SNC	
V						
	<u>Line</u>					
V		Revised Section Title Line from "Gross Program Costs (Note 22): to "Gross Program Costs (Note 21):	Bulletin No. 2020-21	2021-01	SNC	9
V						
	<u>Footnote</u>					
V	None				SNC	
V						
	<b>Statement of Changes in Net Position:</b>					
V	<u>Line</u>					
V	None				SCNP	
V						
	<u>Footnote</u>					
V	None				SCNP	
V						
	<b>Statement of Custodial Activity:</b>					
V	<u>Line</u>					
V	None				SCA	
V						
	<u>Footnote</u>					

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

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
V	None				SCA	
V						
<b>Statement of Budgetary Resources:</b>						
V	<u>Column</u>					
V	Financing Account Code attribute domain value	Added	Bulletin No 2020-21	2021-01	SBR	4
V						
V	<u>Line</u>					
V		Revised title "Outlays, net:" to "Outlays, Net and Disbursements, Net"	Bulletin No. 2021-21	2021-01	SBR	9
V	1051 (old)	Revised line number from 1051 to 1071	Bulletin No 2020-21	2021-01	SBR	4
V	1071 (new)	Revised line title	Bulletin No 2020-21	2021-01	SBR	4
V	1071 (new)	Added USSGL accounts 411910, 411912, 412050, 412500, 413415, 421512, 425512, 436001, and 439432	Bulletin No 2020-21	2021-01	SBR	8
V	1071	Revised Federal Nonfederal Code attribute domain value from "E/F/N" to "E/F" for USSGL account 425200	Bulletin No 2020-21	2021-01	SBR	2
V	1290	Added USSGL accounts 411910, 417400, and 439401; Revised Authority Type attribute domain value from "P" to "P/X" for USSGL account 416000; Deleted USSGL account 415901	Bulletin No 2020-21	2021-01	SBR	8
V	1490	Added USSGL account 417400; Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL account 414100; Deleted USSGL account 415901	Bulletin No 2020-21	2021-01	SBR	8
V	1890	Added USSGL accounts 439300, 439401, and 439504; Revised Federal Nonfederal Code attribute domain value from "E/F/N" to "E/F" for USSGL account 425200	Bulletin No 2020-21	2021-01	SBR	2
V	1910		Bulletin No 2020-21	2021-01	SBR	9
V	2190	Revised calculation detail	Bulletin No 2020-21	2020-01	SBR	8
V	4190		Bulletin No 2020-21	2021-01	SBR	2
V		Added USSGL account 425512; Revised Federal Nonfederal Code attribute domain value from "E/F/N" to "E/F" for USSGL account 425200; Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL accounts 426100, 426200, 426300, 426500, 426600, 427100, 427700, 487200, and 497200; Revised Debit/Credit attribute domain value from "D/C" to "C" for USSGL accounts 488200, 490200, and 498200				
V	4220	Added	Bulletin No 2020-21	2021-01	SBR	9
V	<u>Footnote</u>					
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	<u>Column</u>					
V					SF 133/Schedule P	
V						
V	<u>Line</u>					
V	1020	Added USSGL account 411910	Bulletin 2020-21	2021-01	SF 133/Schedule P	8
V	1025	Added USSGL account 413415	Bulletin 2020-21	2021-01	SF 133/Schedule P	8
V	1037	Revised title	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1039	Added	Bulletin 2020-21	2021-01	SF 133/Schedule P	4

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

<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	1040 (old)	Revised line number from 1040 to 1060	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1060 (new)		Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1040 (new)	Added with line title "Adjustment to prior year indefinite appropriations in subsequent fiscal year"	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1041 (old)	Revised line number from 1041 to 1061	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1061 (new)		Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1041 (new)	Added with line title "Other balances previously not available"	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1042 (old)	Revised line number from 1042 to 1062	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1062 (new)		Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1042 (new)	Added with line title "Adjustment for change in allocation (general fund portion) (-)"	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1043	Added	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1044	Added	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1050 (old)	Revised line number from 1050 to 1070	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1070 (new)	Revised calculation detail	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1060 (old)	Revised line number from 1060 to 1080	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1080 (new)		Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1063	Added	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1064	Added	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1065	Added	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1070 (old)	Revised line number from 1070 to 1081	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1081 (new)		Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1071 (old)	Revised line number from 1071 to 1082	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1082 (new)		Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1072 (old)	Revised line number from 1072 to 1083	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1083 (old)		Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1080 (old)	Revised line number from 1080 to 1084	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1084 (new)	Added USSGL account 411910	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1081 (old)	Revised line number from 1081 to 1084	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1084 (new)		Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1089 (old)	Revised line number from 1089 to 1087	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1087 (new)		Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1090 (old)	Revised line number from 1090 to 1088	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1088 (new)		Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1093 (old)	Revised line number from 1093 to 1089	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1089 (new)		Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1097 (old)	Revised line number from 1097 to 1090	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1090 (new)		Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1098 (old)	Revised line number from 1098 to 1091	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1091 (new)		Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1092	Added	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1099	Revised calculation detail	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1122	Added	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1131	Deleted USSGL account 439300 with Authority Type Code attribute domain value "S"	Bulletin 2020-21	2021-01	SF 133/Schedule P	1
V	1135	Added USSGL account 439401	Bulletin 2020-21	2021-01	SF 133/Schedule P	8
V	1151	Revised Authority Type Code attribute domain value from "P" to "P/X" for USSGL account 416000	Bulletin 2020-21	2021-01	SF 133/Schedule P	1

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

<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	1222	Added	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1235	Added USSGL account 439401	Bulletin 2020-21	2021-01	SF 133/Schedule P	8
V	1251	Revised Authority Type Code attribute domain value from "P" to "P/X" for USSGL account 416000	Bulletin 2020-21	2021-01	SF 133/Schedule P	1
V	1410	Added	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1431	Added	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1440	Revised calculation detail	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1722 (old)	Revised line number from 1722 to 1721	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1721 (new)		Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1722 (new)	Added with line title "Unobligated balance of spending authority form offsetting collections permanently reduced (-)"	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1725 (old)	Revised line number from 1725 to 1724	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1724 (new)	Added USSGL account 439401	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1726 (old)	Revised line number from 1726 to 1725	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1725 (new)		Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1727 (old)	Revised line number from 1727 to 1726	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1726 (new)		Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1728 (old)	Revised line number from 1728 to 1727	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1727 (new)		Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1750	Revised calculation detail from "Equals the sum of lines 1700 through 1728" to "Equals the sum of lines 1700 through 1727"	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1822 (old)	Revised line number from 1822 to 1821	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1821 (new)		Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1824	Added USSGL account 439401	Bulletin 2020-21	2021-01	SF 133/Schedule P	8
V	1900	Revised calculation detail	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1902	Added	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1910	Revised calculation detail	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	1930	Revised calculation detail	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	4000	Revised calculation detail	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	4010	Revised Debit/Credit Indicator attribute domain value from "D/C" to "C" for USSGL account 490200	Bulletin 2020-21	2021-01	SF 133/Schedule P	1
V	4011	Revised Debit/Credit Indicator attribute domain value from "D/C" to "C" for USSGL account 490200	Bulletin 2020-21	2021-01	SF 133/Schedule P	1
V	4030	Added USSGL account 425512	Bulletin 2020-21	2021-01	SF 133/Schedule P	8
V	4033	Revised Debit/Credit Indicator attribute domain value from "D/C" to "D" for USSGL accounts 426300 and 426600	Bulletin 2020-21	2021-01	SF 133/Schedule P	1
V	4055 (old)	Revised line number from 4055 to 4056	Bulletin 2020-21	2021-01	SF 133/Schedule P	4

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

<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	4056 (new)		Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	4055 (new)	Added with line title "Adjustment for change in allocation (offsetting collection portion)	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	4060	Revised calculation detail	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	4070	Revised calculation detail	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	4090	Revised calculation detail	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	4145 (old)	Revised line number from 4145 to 4146	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	4146 (new)		Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	4150	Revised calculation detail	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	4160	Revised calculation detail	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	5090	Added USSGL account 439401	Bulletin 2020-21	2021-01	SF 133/Schedule P	8
V	5092	Added USSGL account 439401	Bulletin 2020-21	2021-01	SF 133/Schedule P	8
V	5098	Revised calculation detail	Bulletin 2020-21	2021-01	SF 133/Schedule P	4
V	5104	Added USSGL account 436001	Bulletin 2020-21	2021-01	SF 133/Schedule P	8
V	5311	Added USSGL account 439401	Bulletin 2020-21	2021-01	SF 133/Schedule P	8
V	5313	Added USSGL account 439401	Bulletin 2020-21	2021-01	SF 133/Schedule P	8
V	5314	Added USSGL account 439401	Bulletin 2020-21	2021-01	SF 133/Schedule P	8
	Footnote					
V	None				SF 133/Schedule P	
	<i>USSGL Crosswalks to Reclassified Statements:</i>					
<b>VI</b>	<b>Reclassified Balance Sheet:</b>					
<b>VI</b>	<b>Column</b>					
<b>VI</b>	<b>GTAS Fund Type Code</b>	Deleted	Bulletin No. 2020-21	2021-01	RBS	20
	<b>Line</b>					
VI	1(old)	Revised title; no line number	Bulletin No. 2020-21	2021-01	RBS	19
VI	2(old)	Revised title; no line number	Bulletin No. 2020-21	2021-01	RBS	19
VI	2.1(old)	Revised line number from 2.1 to 7	Bulletin No. 2020-21	2021-01	RBS	19
VI	7(new)	Revised title	Bulletin No. 2020-21	2021-01	RBS	19
VI	2.2(old)	Revised line number from 2.2 to 8	Bulletin No. 2020-21	2021-01	RBS	19
VI	8(new)	Revised title	Bulletin No. 2020-21	2021-01	RBS	19
VI	2.3(old)	Revised line number from 2.3 to 9	Bulletin No. 2020-21	2021-01	RBS	19
VI	9(new)	Revised title	Bulletin No. 2020-21	2021-01	RBS	19
VI	2.4(old)	Revised line number from 2.4 to 10	Bulletin No. 2020-21	2021-01	RBS	19
VI	10(new)	Revised title	Bulletin No. 2020-21	2021-01	RBS	19
VI	2.5(old)	Revised line number from 2.5 to 11	Bulletin No. 2020-21	2021-01	RBS	19
VI	11(new)	Revised title	Bulletin No. 2020-21	2021-01	RBS	19

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

<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>
VI	2.6(old)	Revised line number from 2.6 to 12	Bulletin No. 2020-21	2021-01	RBS	19
VI	12(new)	Revised title	Bulletin No. 2020-21	2021-01	RBS	19
VI	2.7(old)	Revised line number from 2.7 to 13	Bulletin No. 2020-21	2021-01	RBS	19
VI	13(new)		Bulletin No. 2020-21	2021-01	RBS	19
VI	2.8(old)	Revised line number from 2.8 to 14	Bulletin No. 2020-21	2021-01	RBS	19
VI	14(new)	Revised title	Bulletin No. 2020-21	2021-01	RBS	19
VI	2.9(old)	Revised line number from 2.9 to 15	Bulletin No. 2020-21	2021-01	RBS	19
VI	15(new)	Revised title	Bulletin No. 2020-21	2021-01	RBS	19
VI	3(old)	Revised title; no line number	Bulletin No. 2020-21	2021-01	RBS	19
VI	3(new)	Added	Bulletin No. 2020-21	2021-01	RBS	19
VI	3.1(old)	Revised line number from 3.1 to 1	Bulletin No. 2020-21	2021-01	RBS	19
VI	1(new)	Revised title	Bulletin No. 2020-21	2021-01	RBS	19
VI	3.2(old)	Revised line number from 3.2 to 2.1	Bulletin No. 2020-21	2021-01	RBS	19
VI	2.1(new)	Revised title	Bulletin No. 2020-21	2021-01	RBS	19
VI	3.3(old)	Revised line number from 3.3 to 3.4	Bulletin No. 2020-21	2021-01	RBS	19
VI	3.4(new)	Revised title	Bulletin No. 2020-21	2021-01	RBS	19
VI	3.4(old)	Revised line number from 3.4 to 3.2	Bulletin No. 2020-21	2021-01	RBS	19
VI	3.2(new)		Bulletin No. 2020-21	2021-01	RBS	19
VI	3.5(old)	Revised line number from 3.5 to 2.2	Bulletin No. 2020-21	2021-01	RBS	19
VI	2.2(new)	Revised title	Bulletin No. 2020-21	2021-01	RBS	19
VI	4(new)	Added	Bulletin No. 2020-21	2021-01	RBS	19
VI	3.6(old)	Revised line number from 3.6 to 4.1	Bulletin No. 2020-21	2021-01	RBS	19
VI	4.1(new)		Bulletin No. 2020-21	2021-01	RBS	19
VI	3.7(old)	Revised line number from 3.7 to 4.2	Bulletin No. 2020-21	2021-01	RBS	19
VI	4.2(new)		Bulletin No. 2020-21	2021-01	RBS	19
VI	3.8(old)	Revised line number from 3.8 to 3.5	Bulletin No. 2020-21	2021-01	RBS	19
VI	3.5(new)		Bulletin No. 2020-21	2021-01	RBS	19
VI	3.9(old)	Revised line number 3.9 to 3.3	Bulletin No. 2020-21	2021-01	RBS	19
VI	3.3(new)		Bulletin No. 2020-21	2021-01	RBS	19
VI	3.10(old)	Revised line number from 3.10 to 5.1	Bulletin No. 2020-21	2021-01	RBS	19
VI	5.1(new)		Bulletin No. 2020-21	2021-01	RBS	19
VI	3.11(old)	Revised line number from 3.11 to 5.3	Bulletin No. 2020-21	2021-01	RBS	19
VI	5.3(new)		Bulletin No. 2020-21	2021-01	RBS	19
VI	3.12(old)	Revised line number from 3.12 to 3.1	Bulletin No. 2020-21	2021-01	RBS	19
VI	3.1(new)		Bulletin No. 2020-21	2021-01	RBS	19
VI	3.13(old)	Revised line number from 3.13 to 5.2	Bulletin No. 2020-21	2021-01	RBS	19
VI	5.2(new)		Bulletin No. 2020-21	2021-01	RBS	19
VI	3.14(old)	Revised line number from 3.14 to 6	Bulletin No. 2020-21	2021-01	RBS	19
VI	6(new)	Revised title	Bulletin No. 2020-21	2021-01	RBS	19
VI	4(old)	Revised line number from 4 to 16	Bulletin No. 2020-21	2021-01	RBS	19
VI	16(new)		Bulletin No. 2020-21	2021-01	RBS	19
VI	17(new)	Added line	Bulletin No. 2020-21	2021-01	RBS	19
VI	5(old)	Revised title; no line number	Bulletin No. 2020-21	2021-01	RBS	19
VI	5(new)	Added	Bulletin No. 2020-21	2021-01	RBS	19
VI	6(old)	Revised title; no line number	Bulletin No. 2020-21	2021-01	RBS	19
VI	6.1(old)	Revised line number from 6.1 to 24	Bulletin No. 2020-21	2021-01	RBS	19
VI	24(new)		Bulletin No. 2020-21	2021-01	RBS	19



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

<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>
VI	6.2(old)	Revised line number from 6.2 to 25	Bulletin No. 2020-21	2021-01	RBS	19
VI	25(new)	Added USSGL account 259000; Revised line title	Bulletin No. 2020-21	2021-01	RBS	19
VI	6.3(old)	Revised line number from 6.3 to 26	Bulletin No. 2020-21	2021-01	RBS	19
VI	26(new)	Added USSGL account 222000; Revised line title	Bulletin No. 2020-21	2021-01	RBS	19
VI	6.4(old)	Revised line number from 6.4 to 27	Bulletin No. 2020-21	2021-01	RBS	19
VI	27(new)	Revised line title	Bulletin No. 2020-21	2021-01	RBS	19
VI	6.5(old)	Revised line number from 6.5 to 28	Bulletin No. 2020-21	2021-01	RBS	19
VI	28(new)		Bulletin No. 2020-21	2021-01	RBS	19
VI	6.6(old)	Revised line number 6.6 to 29	Bulletin No. 2020-21	2021-01	RBS	19
VI	29(new)	Revised line title	Bulletin No. 2020-21	2021-01	RBS	19
VI	6.7(old)	Revised line number 6.7 to 30	Bulletin No. 2020-21	2021-01	RBS	19
VI	30(new)		Bulletin No. 2020-21	2021-01	RBS	19
VI	6.8(old)	Revised line number 6.8 to 31	Bulletin No. 2020-21	2021-01	RBS	19
VI	31(new)		Bulletin No. 2020-21	2021-01	RBS	19
VI	6.9(old)	Revised line number 6.9 to 32	Bulletin No. 2020-21	2021-01	RBS	19
VI	32(new)	Deleted USSGL accounts 222000 and 259000; Revised line title	Bulletin No. 2020-21	2021-01	RBS	19
VI	6.10(old)	Revised line number 6.10 to 33	Bulletin No. 2020-21	2021-01	RBS	19
VI	33(new)	Revised line title	Bulletin No. 2020-21	2021-01	RBS	19
VI	7(old)	Revised title; no line number	Bulletin No. 2020-21	2021-01	RBS	19
VI	7.1(old)	Revised line number 7.1 to 19.3	Bulletin No. 2020-21	2021-01	RBS	19
VI	19.3(new)		Bulletin No. 2020-21	2021-01	RBS	19
VI	7.2(old)	Revised line number 7.2 to 19.1	Bulletin No. 2020-21	2021-01	RBS	19
Vi	19.1(new)		Bulletin No. 2020-21	2021-01	RBS	19
VI	7.3(old)	Revised line number 7.3 to 20.1	Bulletin No. 2020-21	2021-01	RBS	19
VI	20.1(new)		Bulletin No. 2020-21	2021-01	RBS	19
VI	7.4(old)	Revised line number 7.4 to 20.2	Bulletin No. 2020-21	2021-01	RBS	19
VI	20.2(new)		Bulletin No. 2020-21	2021-01	RBS	19
VI	7.5(old)	Revised line number 7.5 to 21.1	Bulletin No. 2020-21	2021-01	RBS	19
VI	21.1(new)		Bulletin No. 2020-21	2021-01	RBS	19
VI	7.6(old)	Revised line number 7.6 to 21.2	Bulletin No. 2020-21	2021-01	RBS	19
VI	21.2(new)		Bulletin No. 2020-21	2021-01	RBS	19
VI	7.7(old)	Revised line number 7.7 to 19.4	Bulletin No. 2020-21	2021-01	RBS	19
VI	19.4(new)		Bulletin No. 2020-21	2021-01	RBS	19
VI	7.8(old)	Revised line number 7.8 to 19.2	Bulletin No. 2020-21	2021-01	RBS	19
VI	19.2(new)	Revised title	Bulletin No. 2020-21	2021-01	RBS	19
VI	7.9(old)	Revised line number 7.9 to 22.1	Bulletin No. 2020-21	2021-01	RBS	19
VI	22.1(new)	Revised title	Bulletin No. 2020-21	2021-01	RBS	19
VI	7.10(old)	Revised line number 7.10 to 22.4	Bulletin No. 2020-21	2021-01	RBS	19
VI	22.4(new)	Revised title	Bulletin No. 2020-21	2021-01	RBS	19
VI	7.11(old)	Revised line number 7.11 to 22.5	Bulletin No. 2020-21	2021-01	RBS	19
VI	22.5(new)		Bulletin No. 2020-21	2021-01	RBS	19
VI	7.12(old)	Revised line number 7.12 to 22.2	Bulletin No. 2020-21	2021-01	RBS	19
VI	22.2(new)	Revised title	Bulletin No. 2020-21	2021-01	RBS	19
VI	7.13(old)	Revised line number 7.13 to 18	Bulletin No. 2020-21	2021-01	RBS	19
VI	18(new)		Bulletin No. 2020-21	2021-01	RBS	19
VI	7.14(old)	Revised line number 7.14 to 22.3	Bulletin No. 2020-21	2021-01	RBS	19
VI	22.3(new)		Bulletin No. 2020-21	2021-01	RBS	19

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

<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>
VI	7.15(old)	Revised line number 7.15 to 23	Bulletin No. 2020-21	2021-01	RBS	19
VI	23(new)	Revised line title	Bulletin No. 2020-21	2021-01	RBS	19
VI	8(old)	Revised line number 8 to 34	Bulletin No. 2020-21	2021-01	RBS	19
VI	34(new)		Bulletin No. 2020-21	2021-01	RBS	19
VI	35(new)	Added	Bulletin No. 2020-21	2021-01	RBS	19
VI	9.1(old)	Revised line number 9.1 to 36.1 and 36.2	Bulletin No. 2020-21	2021-01	RBS	19
VI	36.1(new)	Deleted USSGL account 331000, 500000 series of USSGL accounts, 600000 series of USSGL accounts, 700000 series of USSGL accounts, 800000 series of USSGL accounts; Revised line title	Bulletin No. 2020-21	2021-01	RBS	19
VI	36.2(new)	Deleted USSGL accounts 309000,310000,310100,310200,310300,310500,310600,310700,310800,310900; Revised line title	Bulletin No. 2020-21	2021-01	RBS	19
VI	9.2(old)	Revised line number 9.2 to lines 37.1 and 37.2	Bulletin No. 2020-21	2021-01	RBS	19
VI	37.1(new)	Deleted USSGL account 331000, 500000 series of USSGL accounts, 600000 series of USSGL accounts, 700000 series of USSGL accounts, 800000 series of USSGL accounts; Revised line title	Bulletin No. 2020-21	2021-01	RBS	19
	37.2(new)	Deleted USSGL accounts 309000,309010,310000,310100,310200,310300,310500,310600,310700,310800,310900,320000,320100,320110,320600,320700,320800; Revised line title	Bulletin No. 2020-21	2021-01	RBS	19
VI	10(old)	Revised line number 10 to 38	Bulletin No. 2020-21	2021-01	RBS	19
VI	38(new)		Bulletin No. 2020-21	2021-01	RBS	19
VI	11(old)	Revised line number 11 to 39	Bulletin No. 2020-21	2021-01	RBS	19
VI	39(new)		Bulletin No. 2020-21	2021-01	RBS	19
VI	19(new)	Added	Bulletin No. 2020-21	2021-01	RBS	19
VI	20(new)	Added	Bulletin No. 2020-21	2021-01	RBS	19
VI	21(new)	Added	Bulletin No. 2020-21	2021-01	RBS	19
VI	22(new)	Added	Bulletin No. 2020-21	2021-01	RBS	19
	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	None				RSOCNP	
VI						
	Footnote					
VI	None				RSOCNP	
VI						
	<b>Validations and Edits</b>					
VII	<b>Validations</b>					

**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>VII</b>	Validation Number					
VII	29E	Deleted USSGL Account 463000	Bulletin No. 2020-21	2021-01	VAL	2
VII	30E	Deleted USSGL Account 463000	Bulletin No. 2020-21	2021-01	VAL	2
VII	64E	Deleted pass exceptions	Bulletin No. 2020-21	2021-01	VAL	1
VII	90E	Added pass exceptions for multiple Fund Families for Disaster Emergency Fund Code domain values "N" and "O"	Bulletin No. 2020-21	2021-01	VAL	6
VII	108	Added new validation restricting Reimbursable Flag to "D" for any Disaster Emergency Fund Code domain values other than "O"	Bulletin No. 2020-21	2021-01	VAL	1
VII	110	Added new validation requiring Shared Accounting Module Default Accounts (Availability Type F) (Main Account 3500 and 3502) to have \$0 Fund Balance with Treasury each reporting period	Bulletin No. 2020-21	2021-01	VAL	2
	<b>Edits</b>					
<b>VII</b>	Edit Number					
VII	39	Added USSGL account 439300, Begin/End indicator "E", Authority Type Code "P", and Fund Type "EG"	Bulletin No. 2020-21	2021-01	EDIT	1

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

<b>Bulletin No. 2020-21</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 needed for the GFRS to GTAS conversion.
11	Some validation exceptions are only needed or approved for a certain fiscal year(s) and do not carry over to the following fiscal year.
12	This change was due to a change to Appendix 2 of the TFM Volume 1, Part 2, Chapter 4700.
13	This change is needed due to the passage of PL 116-20.
14	Updates required to provide clarification to agencies when reporting custodial activity.
15	Pro forma updates for prior period adjustment for the General Fund of the U.S. Government.
16	Change is related to GTAS code changes or enhancements.
17	Changes related to addition of new RC 31 and RC 32
18	Change is needed to account for Treasury approved changes for custodial TAS in the 36XX main account series.
19	Streamline balance sheet project. Optional for agencies for 2020. Financial Report of the US Government will implement for 2020 FR preparation. This will be required for all entities in 2021.
20	GTAS Fund Type Code no longer needed on crosswalk.