

**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. 2022-16</b>						
<b>Part 1 Fiscal 2022</b>						
<b>I</b>	<b><i>USSGL Chart of Accounts:</i></b>					
I	414910	Added	Bulletin No. 2022-16	2022-11	COA	8
I	423500	Added	Bulletin No. 2022-16	2022-11	COA	8
<b>II</b>	<b><i>USSGL Accounts and Definitions:</i></b>					
II	414910	Added	Bulletin No. 2022-16	2022-11	DEF	8
II	423500	Added	Bulletin No. 2022-16	2022-11	DEF	8
<b>III</b>	<b><i>USSGL Account Transactions:</i></b>					
III	A162	Deleted	Bulletin No. 2022-16	2022-11	TC	1
III	A217	Added	Bulletin No. 2022-16	2022-11	TC	8
III	A218	Added	Bulletin No. 2022-16	2022-11	TC	8
III	A222	Added	Bulletin No. 2022-16	2022-11	TC	8
III	A223	Added	Bulletin No. 2022-16	2022-11	TC	8
III	A488	Revised	Bulletin No. 2022-16	2022-11	TC	8
III	A508	Revised	Bulletin No. 2022-16	2022-11	TC	8
III	B110	Revised	Bulletin No. 2022-16	2022-11	TC	7
III	B112	Revised	Bulletin No. 2022-16	2022-11	TC	7
III	B120	Revised	Bulletin No. 2022-16	2022-11	TC	7
III	B235	Revised	Bulletin No. 2022-16	2022-11	TC	7
III	A508	Revised	Bulletin No. 2022-16	2022-11	TC	8
III	F303	Added	Bulletin No. 2022-16	2022-11	TC	8
III	F306	Revised	Bulletin No. 2022-16	2022-11	TC	8
III	F309	Added	Bulletin No. 2022-16	2022-11	TC	8
<b>IV</b>	<b><i>USSGL Account Attributes:</i></b>					
<b>USSGL Proprietary and Budgetary Account Attribute Definition Report:</b>						
IV	<u>Definition</u>					
<b>IV</b>	<b>USSGL Proprietary and Budgetary Account Attribute Table:</b>					
IV	<u>Attribute</u>					
	<u>USSGL</u>					
IV	414910	Added	Bulletin No. 2022-16	2022-11	ATT TBL	8
IV	423500	Added	Bulletin No. 2022-16	2022-11	ATT TBL	8
IV	439401	Revised Debit Credit Indicator attribute domain value from "C" to "D/C"	Bulletin No. 2022-16	2022-11	ATT TBL	1
IV	439402	Revised Begin End Indicator attribute domain value from "B/E" to "E"; Revised Debit Credit Indicator attribute domain value from "D" to "D/C"	Bulletin No. 2022-16	2022-11	ATT TBL	1

**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>USSGL Crosswalks to Standard External Reports:</b>					
V	<b>Balance Sheet:</b>					
V	<u>Column</u>					
V						
	<u>Line</u>					
	<u>Footnote</u>					
	<b>Statement of Net Cost:</b>					
V	<u>Line</u>					
V	None				SNC	
V						
	<u>Footnote</u>					
V						
	<b>Statement of Changes in Net Position</b>					
V	<u>Line</u>					
V						
	<u>Footnote</u>					
	<b>Statement of Custodial Activity:</b>					
V	<u>Line</u>					
	<u>Footnote</u>					
V	None				SCA	
V						
	<b>Statement of Budgetary Resources:</b>					
V	<u>Column</u>					
V	None				SBR	
V						
	<u>Line</u>					
V	1071	Revised the Debit Credit Indicator attribute domain value from "D" to "D/C" for USSGL accounts 487100, 487200, 497100, and 497200; Revised the Debit Credit Indicator attribute domain value from "C" to "D/C" for USSGL account 490800; Deleted USSGL accounts 415300, 429500, 436000, and 439402 with Begin/End attribute domain value "B";	Bulletin No. 2022-16	2022-11	SBR	1
V	1071	Added USSGL account 438400 with Fund Type attribute domain value "ES", Authority Type attribute domain value "S", and Begin/End attribute domain value "E"; Added USSGL account 439401 with Begin/End attribute domain value "E"	Bulletin No. 2022-16	2022-12	SBR	1
V	1290	Added USSGL account 416000 with Authority Type attribute domain value "D"; Revised Fund Type attribute domain value from "EG/ES/ET" to "EG/EP/ES/ET" for USSGL accounts 405000 and 424000; Revised the Debit Credit Indicator attribute domain value from "D" to "D/C" for USSGL account 411900; Deleted USSGL account 439402 with Begin/End attribute domain value "B"	Bulletin No. 2022-16	2022-11	SBR	1
V	1890	Deleted USSGL account 439402 with Begin/End attribute domain value "B"	Bulletin No. 2022-16	2022-11	SBR	1

**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	2190	Revised the Debit Credit Indicator attribute domain value from "D" to "D/C" for USSGL accounts 488200 and 498200; Revised the Debit Credit Indicator attribute domain value from "C" to "D/C" for USSGL account 490800	Bulletin No. 2022-16	2022-11	SBR	1
V	4190	Revised the Debit Credit Indicator attribute domain value from "D" to "D/C" for USSGL accounts 487200 and 497200; Revised the Debit Credit Indicator attribute domain value from "C" to "D/C" for USSGL accounts 488200, 490800, and 498200	Bulletin No. 2022-16	2022-11	SBR	1
V	4220	Revised the Debit Credit Indicator attribute domain value from "D" to "D/C" for USSGL accounts 487200 and 497200; Revised the Debit Credit Indicator attribute domain value from "C" to "D/C" for USSGL accounts 488200 and 498200	Bulletin No. 2022-16	2022-11	SBR	1
V	Footnote					
V	<b>SF 133 and Schedule P: Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule</b>					
	<u>Column</u>					
	None				SF 133/Schedule P	
V	<u>Line</u>					
V	0900	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL accounts 488200, 490800, and 498200	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1
V	1000	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL account 490800; Deleted USSGL account 439402	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1
V	1020	Added USSGL account 438400 with Fund Type attribute domain value "ES" and Authority Type attribute domain value "S"; Added USSGL account 439401; Revised BEA Category attribute domain value from "M" to "D/M" for USSGL account 438400 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2022-16	2022-12	SF 133/Schedule P	1
V	1021	Revised Debit Credit attribute domain value from "D" to "D/C" for USSGL accounts 487100 and 497100	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1
V	1033	Revised Debit Credit attribute domain value from "D" to "D/C" for USSGL accounts 487200 and 497200	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1
V	1085	Revised Debit Credit attribute domain value from "D" to "D/C" for USSGL accounts 487100 and 497100	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1
V	1089	Revised Debit Credit attribute domain value from "D" to "D/C" for USSGL accounts 487200 and 497200	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1
V	1103	Deleted USSGL account 439402 with Begin End attribute domain value "B"	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1
V	1200	Revised Debit Credit attribute domain value from "D" to "D/C" for USSGL account 411900	Bulletin No. 2022-16	2022-10	SF 133/Schedule P	1
V	1203	Deleted USSGL account 439402 with Begin End attribute domain value "B"	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1
V	1702	Deleted USSGL account 439402 with Begin End attribute domain value "B"	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1
V	1802	Deleted USSGL account 439402 with Begin End attribute domain value "B"	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1
V	2001	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL accounts 488200, 490800, and 498200	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1
V	2002	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL accounts 488200 and 498200	Bulletin No. 2022-16	2022-11	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	2003	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL accounts 488200, 490800, and 498200	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1
V	2101	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL accounts 488200, 490800, and 498200	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1
V	2102	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL accounts 488200 and 498200	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1
V	2103	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL accounts 488200, 490800, and 498200	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1
V	2170	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL accounts 488200, 490800, and 498200	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1
V	2180	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL accounts 488200 and 498200	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1
V	3010	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL accounts 488200, 490800, and 498200	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1
V	3011	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL accounts 488200 and 498200	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1
V	3020	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL accounts 488200, 490800, and 498200	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1
V	3040	Revised Debit Credit attribute domain value from "D" to "D/C" for USSGL accounts 487100 and 497100	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1
V	3041	Revised Debit Credit attribute domain value from "D" to "D/C" for USSGL accounts 487100 and 497100	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1
V	3080	Added USSGL account 423500	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1
V	3081	Added USSGL account 423500	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1
V	3090	Added USSGL account 423500	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1
V	4010	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL account 490800	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1
V	4011	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL accounts 488200, 490800, and 498200	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1
V	4030	Revised Debit Credit attribute domain value from "D" to "D/C" for USSGL accounts 487200 and 497200	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1
V	4033	Revised Debit Credit attribute domain value from "D" to "D/C" for USSGL accounts 487200 and 497200	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1
V	4052	Revised Debit Credit attribute domain value from "D" to "D/C" for USSGL accounts 487200 and 497200	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1
V	4053	Revised Debit Credit attribute domain value from "D" to "D/C" for USSGL accounts 487200 and 497200	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1
V	4054	Revised Debit Credit attribute domain value from "D" to "D/C" for USSGL accounts 487200 and 497200	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1
V	4100	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL account 490800	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1
V	4101	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL accounts 488200 and 498200	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1

**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	4110	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL accounts 488200, 490800, and 498200	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1
V	4120	Revised Debit Credit attribute domain value from "D" to "D/C" for USSGL accounts 487200 and 497200	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1
V	4123	Revised Debit Credit attribute domain value from "D" to "D/C" for USSGL accounts 487200 and 497200	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1
V	4142	Revised Debit Credit attribute domain value from "D" to "D/C" for USSGL accounts 487200 and 497200	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1
V	4143	Revised Debit Credit attribute domain value from "D" to "D/C" for USSGL accounts 487200 and 497200	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1
V	4144	Revised Debit Credit attribute domain value from "D" to "D/C" for USSGL accounts 487200 and 497200	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1
V	5090	Deleted USSGL account 439402 with Begin End attribute domain value "B"	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1
V	5092	Added USSGL account 438400 with Trans Code attribute domain value "X/K/N"	Bulletin No. 2022-16	2022-12	SF 133/Schedule P	1
V	5311	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL account 490800; Deleted USSGL account 439402	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1
V	5312	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL account 490800	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1
V	5313	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL account 490800; Deleted USSGL account 439402	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1
V	5314	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL account 490800; Deleted USSGL account 439402	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1
V	<u>Footnote</u>					
V	13	Added	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1
V	14	Added	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1
V	15	Added	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1
V	16	Added	Bulletin No. 2022-16	2022-11	SF 133/Schedule P	1
V	<b><i>USSGL Crosswalks to Reclassified Statements:</i></b>					
	<b>Reclassified Balance Sheet:</b>					
VI	<u>Column</u>					
VI	None				RBS	
VI						
VI	<u>Line</u>					
VI	<u>Footnote</u>					
VI						
VI	<b>Reclassified Statement of Net Cost:</b>					
	<u>Line</u>					
VI						
VI	<u>Footnote</u>					
	None				RSNC	

**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>
VI	<b>Reclassified Statement of Operations and Changes in Net Position</b>					
	<u>Line</u>					
VI	<u>Footnote</u>					
VII	<b>Validations and Edits</b>					
VII	<b>Validations</b>					
	<u>Validation Number</u>					
VII	21E	Added pass exceptions for TAS 011 3241 019	Bulletin No. 2022-16	2022-12	VAL	6
VII	32E	Added pass exceptions for multiple Department of Veterans Affairs TAS	Bulletin No. 2022-16	2022-12	VAL	6
VII	46E	Added pass exceptions for Fund Families 057 3022, 057 3410, and 057 3620	Bulletin No. 2022-16	2022-12	VAL	6
VII	51E	Added multiple pass exceptions	Bulletin No. 2022-16	2022-12	VAL	6
VII	67E	Added pass exception for TAS 086 X 4096 with USSGL account 414600	Bulletin No. 2022-16	2022-12	VAL	6
VII	70E	Added pass exceptions for multiple TAS	Bulletin No. 2022-16	2022-12	VAL	6
VII	99E	Added pass exception for TAS 045 X 4019 with USSGL account 438400	Bulletin No. 2022-16	2022-11	VAL	6
VII	122E	Deleted from the Validation Details report	Bulletin No. 2022-16	2022-12	VAL	15
VII	<b>Edits</b>					
	<u>Edit Number</u>					
VII	47	Added USSGL account 439401	Bulletin No. 2022-16	2022-12	EDIT	8
VII	184	Added	Bulletin No. 2022-16	2022-12	EDIT	15
VII	185	Added	Bulletin No. 2022-16	2022-12	EDIT	15
VII	186	Added	Bulletin No. 2022-16	2022-12	EDIT	15
VII	187	Added	Bulletin No. 2022-16	2022-12	EDIT	15
VII	188	Added	Bulletin No. 2022-16	2022-12	EDIT	15
VII	189	Added	Bulletin No. 2022-16	2022-12	EDIT	15
VII	190	Added	Bulletin No. 2022-16	2022-12	EDIT	15
VII	191	Added	Bulletin No. 2022-16	2022-12	EDIT	15
<b>Bulletin No. 2022-16</b>						
<b>Part 2 Fiscal 2023</b>						
I	<b>USSGL Chart of Accounts:</b>					
I	408000	Added	Bulletin No. 2022-16	2023-01	COA	8
I	411920	Added	Bulletin No. 2022-16	2023-01	COA	8
I	414910	Added	Bulletin No. 2022-16	2023-01	COA	8
I	423500	Added	Bulletin No. 2022-16	2023-01	COA	8
I	438600	Added	Bulletin No. 2022-16	2023-01	COA	8
I	438900	Added	Bulletin No. 2022-16	2023-01	COA	8
II	<b>USSGL Accounts and Definitions:</b>					

**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>
II	214900	Revised	Bulletin No. 2022-16	2023-01	DEF	7
II	408000	Added	Bulletin No. 2022-16	2023-01	DEF	8
II	411920	Added	Bulletin No. 2022-16	2023-01	DEF	8
II	414910	Added	Bulletin No. 2022-16	2023-01	DEF	8
II	423500	Added	Bulletin No. 2022-16	2023-01	DEF	8
II	438600	Added	Bulletin No. 2022-16	2023-01	DEF	8
II	438900	Added	Bulletin No. 2022-16	2023-01	DEF	8
<b>III</b>	<b><i>USSGL Account Transactions:</i></b>					
III	A106	Added	Bulletin No. 2022-16	2023-01	TC	8
III	A107	Added	Bulletin No. 2022-16	2023-01	TC	8
III	A109	Added	Bulletin No. 2022-16	2023-01	TC	8
III	A123	Revised	Bulletin No. 2022-16	2023-01	TC	8
III	A153	Added	Bulletin No. 2022-16	2023-01	TC	8
III	A154	Added	Bulletin No. 2022-16	2023-01	TC	8
III	A162	Deleted	Bulletin No. 2022-16	2023-01	TC	1
III	A172	Revised	Bulletin No. 2022-16	2023-01	TC	1
III	A178	Revised	Bulletin No. 2022-16	2023-01	TC	1
III	A214	Added	Bulletin No. 2022-16	2023-01	TC	8
III	A215	Added	Bulletin No. 2022-16	2023-01	TC	8
III	A217	Added	Bulletin No. 2022-16	2023-01	TC	8
III	A218	Added	Bulletin No. 2022-16	2023-01	TC	8
III	A222	Added	Bulletin No. 2022-16	2023-01	TC	8
III	A223	Added	Bulletin No. 2022-16	2023-01	TC	8
III	A224	Added	Bulletin No. 2022-16	2023-01	TC	8
III	A225	Added	Bulletin No. 2022-16	2023-01	TC	8
III	A488	Revised	Bulletin No. 2022-16	2023-01	TC	8
III	A508	Revised	Bulletin No. 2022-16	2023-01	TC	8
III	B110	Revised	Bulletin No. 2022-16	2022-11	TC	7
III	B112	Revised	Bulletin No. 2022-16	2022-11	TC	7
III	B120	Revised	Bulletin No. 2022-16	2022-11	TC	7
III	B235	Revised	Bulletin No. 2022-16	2022-11	TC	7
III	F112	Revised	Bulletin No. 2022-16	2023-01	TC	8
III	F303	Added	Bulletin No. 2022-16	2023-01	TC	8
III	F306	Revised	Bulletin No. 2022-16	2023-01	TC	8
III	F309	Added	Bulletin No. 2022-16	2023-01	TC	8
<b>IV</b>	<b><i>USSGL Account Attributes:</i></b>					
	<b>USSGL Proprietary and Budgetary Account Attribute Definition Report:</b>					
	<u>Attribute</u>					
<b>IV</b>	<b>USSGL Proprietary and Budgetary Account Attribute Table:</b>					
IV	<u>Attribute</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>
<b>IV</b>	<b>USSGL Proprietary and Budgetary Account Attribute Table:</b>					
	USSGL					
IV	408000	Added	Bulletin No. 2022-16	2023-01	ATT TBL	8
IV	411910	Revised Authority Type attribute domain value from "D/E/F/P" to "D/P"	Bulletin No. 2022-16	2023-01	ATT TBL	1
IV	411920	Added	Bulletin No. 2022-16	2023-01	ATT TBL	8
IV	413100	Revised TAS Status attribute domain value from "U/E" to "U"	Bulletin No. 2022-16	2023-01	ATT TBL	1
IV	414910	Added	Bulletin No. 2022-16	2023-01	ATT TBL	8
IV	417400	Revised TAS Status attribute domain value from "U/E" to "U"	Bulletin No. 2022-16	2023-01	ATT TBL	1
IV	421000	Revised TAS Status attribute domain value from "U/E" to "U" and Financing Account Code attribute domain value from "D/G/N" to "N"	Bulletin No. 2022-16	2023-01	ATT TBL	1
IV	421500	Revised Financing Account Code attribute domain value from "D/G/N" to "N"	Bulletin No. 2022-16	2023-01	ATT TBL	1
IV	422100	Revised Financing Account Code attribute domain value from "D/G/N" to "G/N"	Bulletin No. 2022-16	2023-01	ATT TBL	1
IV	422200	Revised Financing Account Code attribute domain value from "D/G/N" to "N"	Bulletin No. 2022-16	2023-01	ATT TBL	1
IV	422500	Revised Financing Account Code attribute domain value from "D/G/N" to "N"	Bulletin No. 2022-16	2023-01	ATT TBL	1
IV	423100	Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised PYA attribute domain value from "B/X" to "X"	Bulletin No. 2022-16	2023-01	ATT TBL	1
IV	423300	Revised Financing Account Code attribute domain value from "D/G/N" to "N"	Bulletin No. 2022-16	2023-01	ATT TBL	1
IV	423400	Revised Financing Account Code attribute domain value from "D/G/N" to "N"	Bulletin No. 2022-16	2023-01	ATT TBL	1
IV	423500	Added	Bulletin No. 2022-16	2023-01	ATT TBL	8
IV	425100	Revised Financing Account Code attribute domain value from "D/G/N" to "G/N"	Bulletin No. 2022-16	2023-01	ATT TBL	1
IV	425300	Revised Financing Account Code attribute domain value from "D/G/N" to "N"	Bulletin No. 2022-16	2023-01	ATT TBL	1
IV	425500	Revised Financing Account Code attribute domain value from "D/G/N" to "N"	Bulletin No. 2022-16	2023-01	ATT TBL	1
IV	426000	Revised Financing Account Code attribute domain value from "D/G/N" to "N"	Bulletin No. 2022-16	2023-01	ATT TBL	1
IV	426300	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR"	Bulletin No. 2022-16	2023-01	ATT TBL	1
IV	426400	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR"	Bulletin No. 2022-16	2023-01	ATT TBL	1
IV	426500	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR"	Bulletin No. 2022-16	2023-01	ATT TBL	1
IV	426700	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR"	Bulletin No. 2022-16	2023-01	ATT TBL	1
IV	427100	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR"	Bulletin No. 2022-16	2023-01	ATT TBL	1
IV	427500	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR"	Bulletin No. 2022-16	2023-01	ATT TBL	1
IV	427600	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR"	Bulletin No. 2022-16	2023-01	ATT TBL	1
IV	428300	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR"	Bulletin No. 2022-16	2023-01	ATT TBL	1
IV	428500	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR"	Bulletin No. 2022-16	2023-01	ATT TBL	1

**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>
IV	428600	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR"	Bulletin No. 2022-16	2023-01	ATT TBL	1
IV	429000	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR"	Bulletin No. 2022-16	2023-01	ATT TBL	1
IV	438600	Added	Bulletin No. 2022-16	2023-01	ATT TBL	8
IV	438900	Added	Bulletin No. 2022-16	2023-01	ATT TBL	8
IV	439401	Revised Debit Credit Indicator attribute domain value from "C" to "D/C"	Bulletin No. 2022-16	2023-01	ATT TBL	1
IV	439402	Revised Begin End Indicator attribute domain value from "B/E" to "E"; Revised Debit Credit Indicator attribute domain value from "D" to "D/C"	Bulletin No. 2022-16	2023-01	ATT TBL	1
IV	439500	Revised Financing Account Code attribute domain value from "D/G/N" to "N"	Bulletin No. 2022-16	2023-01	ATT TBL	1
IV	439701	Revised TAS Status attribute domain value from "U/E" to "U"	Bulletin No. 2022-16	2023-01	ATT TBL	1
IV	465000	Revised Financing Account Code attribute domain value from "D/G/N" to "N"	Bulletin No. 2022-16	2023-01	ATT TBL	1
V	<b>USSGL Crosswalks to Standard External Reports:</b>					
	<b>Balance Sheet:</b>					
	<u>Column</u>					
V	None				BS	
V						
V	<u>Line</u>					
V	<u>Footnote</u>					
V						
V	<b>Statement of Net Cost:</b>					
	<u>Column</u>					
V	None				SNC	
V						
V	<u>Line</u>					
V	<u>Footnote</u>					
V	None				SNC	
V	<b>Statement of Changes in Net Position:</b>					
	<u>Line</u>					
V	<u>Footnote</u>					
V	<b>Statement of Custodial Activity:</b>					
	<u>Line</u>					
V	<u>Footnote</u>					
V	None				SCA	

**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	<b>Statement of Budgetary Resources:</b>					
	<u>Column</u>					
	None				SBR	
V						
V	<u>Line</u>					
V	1071	Added USSGL account 408000; Revised the Federal/Non-Federal attribute domain value from "F" to "E/F/N", TAS Status attribute domain value from "U" to "U/E", and Fund Type attribute domain value from "EG" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL account 423100; Revised Debit Credit attribute domain value from "D" to "D/C" for USSGL accounts 487100, 487200, 497100, and 497200; Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL account 490800; Deleted USSGL accounts 415300, 429500, 436000, and 439402 with Begin End attribute domain value "B";	Bulletin No. 2022-16	2023-01	SBR	1
V	1290	Added USSGL account 416000 with Authority Type attribute domain value "D"; Added USSGL accounts 411920, 438600, and 438900; Revised Fund Type attribute domain value from "EG/ES/ET" to "EG/EP/ES/ET" for USSGL accounts 405000 and 424000; Revised Debit Credit attribute domain value from "D" to "D/C" for USSGL account 411900; Deleted USSGL account 439402 with Begin/End attribute domain value "B"	Bulletin No. 2022-16	2023-01	SBR	1
V	1890	Added USSGL accounts 438600 and 438900; Deleted USSGL account 439402 with Begin/End attribute domain value "B"	Bulletin No. 2022-16	2023-01	SBR	1
V	2190	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL accounts 488200, 490800, and 498200	Bulletin No. 2022-16	2023-01	SBR	1
V	4190	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL accounts 488200, 490800, and 498200; Revised Debit Credit Indicator attribute domain value from "D" to "D/C" for USSGL accounts 487200 and 497200	Bulletin No. 2022-16	2023-01	SBR	1
V	4220	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL accounts 488200 and 498200; Revised Debit Credit Indicator attribute domain value from "D" to "D/C" for USSGL accounts 487200 and 497200	Bulletin No. 2022-16	2023-01	SBR	1
	<u>Footnote</u>					
	None				SBR	
V	<b>SF 133 and Schedule P: Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule</b>					
	<u>Column</u>					
	None				SF 133/Schedule P	
V						
V	<u>Line</u>					
V	0900	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL accounts 488200, 490800, and 498200	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	1000	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL account 490800; Deleted USSGL account 439402	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1

**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	1010	Revised Fed Nonfed attribute domain value from "F" to "E/F/N", TAS Status attribute domain value from "U" to "U/E", and Fund Type attribute domain value From "EG" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL account 423100	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	1011	Revised Fed Nonfed attribute domain value from "F" to "E/F/N", TAS Status attribute domain value from "U" to "U/E", and Fund Type attribute domain value From "EG" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL account 423100	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	1021	Revised Debit Credit attribute domain value from "D" to "D/C" for USSGL accounts 487100 and 497100	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	1033	Revised Debit Credit attribute domain value from "D" to "D/C" for USSGL accounts 487200 and 497200	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	1067	Added	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	4
V	1070	Revised calculation detail	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	4
V	1085	Revised Debit Credit attribute domain value from "D" to "D/C" for USSGL accounts 487100 and 497100	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	1089	Revised Debit Credit attribute domain value from "D" to "D/C" for USSGL accounts 487200 and 497200	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	1100	Added USSGL account 411920	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	8
V	1103	Deleted USSGL account 439402 with Begin End attribute domain value "B"	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	1155	Added	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	4
V	1160	Revised calculation detail	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	4
V	1200	Revised Debit Credit attribute domain value from "D" to "D/C" for USSGL account 411900	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	1203	Deleted USSGL account 439402 with Begin End attribute domain value "B"	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	1255	Added	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	4
V	1260	Revised calculation detail	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	4
V	1702	Deleted USSGL account 439402 with Begin End attribute domain value "B"	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	1744	Added	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	4
V	1750	Revised calculation detail	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	4
V	1802	Deleted USSGL account 439402 with Begin End attribute domain value "B"	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	1822	Added	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	4
V	1844	Added	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	4
V	1850	Revised the calculation detail.	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	4
V	1900	Revised the calculation detail.	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	4
V	1910	Revised the calculation detail.	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	4
V	2001	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL accounts 488200, 490800, and 498200	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	2002	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL accounts 488200 and 498200	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	2003	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL accounts 488200, 490800, and 498200	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	2101	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL accounts 488200, 490800, and 498200	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	2102	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL accounts 488200 and 498200	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1

**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	2103	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL accounts 488200, 490800, and 498200	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	2170	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL accounts 488200, 490800, and 498200	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	2180	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL accounts 488200 and 498200	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	3010	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL accounts 488200, 490800, and 498200	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	3011	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL accounts 488200 and 498200	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	3020	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL accounts 488200, 490800, and 498200	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	3040	Revised Debit Credit attribute domain value from "D" to "D/C" for USSGL accounts 487100 and 497100	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	3041	Revised Debit Credit attribute domain value from "D" to "D/C" for USSGL accounts 487100 and 497100	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	3080	Added USSGL account 423500	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	3081	Added USSGL account 423500	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	3090	Added USSGL account 423500	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	4000	Revised calculation detail	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	4
V	4010	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL account 490800	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	4011	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL accounts 488200, 490800, and 498200	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	4030	Revised Debit Credit attribute domain value from "D" to "D/C" for USSGL accounts 487200 and 497200	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	4033	Revised Debit Credit attribute domain value from "D" to "D/C" for USSGL accounts 487200 and 497200	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	4052	Revised Debit Credit attribute domain value from "D" to "D/C" for USSGL accounts 487200 and 497200	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	4053	Revised Debit Credit attribute domain value from "D" to "D/C" for USSGL accounts 487200 and 497200	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	4054	Revised Debit Credit attribute domain value from "D" to "D/C" for USSGL accounts 487200 and 497200	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	4090	Revised calculation detail	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	4
V	4100	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL account 490800	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	4101	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL accounts 488200 and 498200	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	4110	Revised Debit Credit attribute domain value from "C" to "D/C" for USSGL accounts 488200, 490800, and 498200	Bulletin No. 2022-16	2023-01	SF 133/Schedule P	1
V	4120	Revised Debit Credit attribute domain value from "D" to "D/C" for USSGL accounts 487200 and 497200	Bulletin No. 2022-16	2023-01	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>
	<u>Column</u>					
<b>VI</b>	None				RSOCNP	
<b>VI</b>						
VI	<u>Line</u>					
VI						
VI	<u>Footnote</u>					
VI						
VI						
<b>VII</b>	<i>Validations and Edits</i>					
<b>VII</b>	<b>Validations</b>					
	<u>Validation Number</u>					
<b>VII</b>	<b>Edits</b>					
	<u>Edit Number</u>					

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

<b>Bulletin No. 2022-16</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	Some validation exceptions are only needed or approved for a certain fiscal year(s) and do not carry over to the following fiscal year.
11	This change was due to a change to Appendix 2 of the TFM Volume 1, Part 2, Chapter 4700.
12	Change required due to the passage of new Public Law(s) associated with Disaster Emergency Funding
13	Change is a part of proposed analytical edit development based on prior period results
14	Updates required to provide clarification to agencies.
15	Change is related to GTAS code changes or enhancements.

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

<b>Bulletin No. 2022-16</b>	
16	Change is needed to account for Treasury approved changes for custodial TAS in the 36XX main account series.
17	Change is needed to account for the extension of a requirement deadline.