

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

	<u>Item Changed</u>		<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>Additional Information</u>
Bulletin No. 2025-06						
Part 1 Fiscal 2025						
I	USSGL Chart of Accounts:					
I	209010		Revised	Bulletin No. 2025-06	2025-09	8
I	309000		Revised	Bulletin No. 2025-06	2025-09	11
I	309010		Revised	Bulletin No. 2025-06	2025-09	8
I	439440		Added	Bulletin No. 2025-06	2025-09	8
II	USSGL Accounts and Definitions:					
II	209010		Revised	Bulletin No. 2025-06	2025-09	8
II	309000		Revised	Bulletin No. 2025-06	2025-09	11
II	309010		Revised	Bulletin No. 2025-06	2025-09	8
II	435400		Revised	Bulletin No. 2025-06	2025-09	1
II	439440		Added	Bulletin No. 2025-06	2025-09	8
II	599700		Revised	Bulletin No. 2025-06	2025-09	11
III	USSGL Account Transactions:					
III	A209		Revised Comment	Bulletin No. 2025-06	2025-09	8
III	A221		Revised Comment	Bulletin No. 2025-06	2025-09	8
III	A516		Added Credit to USSGL 412000, Deleted Credit to USSGL 416000	Bulletin No. 2025-06	2025-09	8
III	A520		Added Debit to USSGL 445000	Bulletin No. 2025-06	2025-09	8
III	A521		Added	Bulletin No. 2025-06	2025-09	8
III	A525		Added	Bulletin No. 2025-06	2025-09	8
III	A541		Added Debits to USSGL accounts 480100 & 490100, Deleted Debits to USSGL accounts 445000 & 465000	Bulletin No. 2025-06	2025-09	1
III	A543		Added Credits to USSGL accounts 480100 & 490100, Deleted Credits to USSGL accounts 445000 & 465000	Bulletin No. 2025-06	2025-09	1
III	D626		Revised Comment	Bulletin No. 2025-06	2025-09	1
IV	USSGL Account Attributes:					
USSGL Proprietary and Budgetary Account Attribute Definition Report:						
IV	Definition					
	None					
IV	USSGL Proprietary and Budgetary Account Attribute Table:					
IV	Attribute					
	None					

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IV	<u>USSGL</u>					
IV	151600		Revised TAS Status from "E/U" to "E/U/C"	Bulletin No. 2025-06	2025-06	2
IV	414500		Revised Fund Type from "EP/ER/ES/ET" to "EC/EG/EM/EP/ER/ES/ET/TR"	Bulletin No. 2025-06	2025-06	1
IV	439440		Added	Bulletin No. 2025-06	2025-09	8
IV	801000		Added	Bulletin No. 2025-06	2025-06	11
IV	801500		Added	Bulletin No. 2025-06	2025-06	11
IV	802000		Added	Bulletin No. 2025-06	2025-06	11
IV	804000		Added	Bulletin No. 2025-06	2025-06	11
IV	804500		Added	Bulletin No. 2025-06	2025-06	11
IV	805000		Added	Bulletin No. 2025-06	2025-06	11
IV	805300		Added	Bulletin No. 2025-06	2025-06	11
IV	806500		Added	Bulletin No. 2025-06	2025-06	11
IV	807000		Added	Bulletin No. 2025-06	2025-06	11
	<i>USSGL Crosswalks to Standard External Reports:</i>					
V	Balance Sheet:					
	<u>Line</u>					
	None					
	<u>Footnote</u>					
	None					
V	Statement of Net Cost:					
	<u>Line</u>					
	None					
	<u>Footnote</u>					
	None					
V	Statement of Changes in Net Position					
	<u>Line</u>					
	None					
	<u>Footnote</u>					
	None					
V	Statement of Custodial Activity:					
	<u>Line</u>					
	None					

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	<u>Footnote</u>				
	None				
V	Statement of Budgetary Resources:				
	<u>Column</u>				
	None				
	<u>Line</u>				
V	1071	Revised Fund Type from "EG/ES" to "EG/EP/ES" for USSGL account 417400 with TAS Status "U"	Bulletin No. 2025-06	2025-07	1
V	1071	Added USSGL account 439440	Bulletin No. 2025-06	2025-09	8
V	1290	Added USSGL account 439440	Bulletin No. 2025-06	2025-09	8
	<u>Footnote</u>				
	None				
V	SF 133 and Schedule P: Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule				
	<u>Column</u>				
	None				
	<u>Line</u>				
V	1000	Added USSGL account 439440	Bulletin No. 2025-06	2025-09	8
V	1020	Revised Fund Type from "EG/ES" to "EG/EP/ES" for USSGL account 417400 with Authority Type "X"	Bulletin No. 2025-06	2025-07	1
V	1020	Added USSGL account 439440	Bulletin No. 2025-06	2025-09	8
V	1101	Added Footnote 20 to USSGL account 439400 with Debit/Credit "Debit"; Added USSGL account 439440	Bulletin No. 2025-06	2025-09	8
V	1201	Added USSGL account 439440	Bulletin No. 2025-06	2025-09	8
V	5311	Added USSGL account 439440	Bulletin No. 2025-06	2025-09	8
V	5313	Added USSGL account 439440	Bulletin No. 2025-06	2025-09	8
V	5314	Added USSGL account 439440	Bulletin No. 2025-06	2025-09	8
	<u>Footnote</u>				
V	20	Added	Bulletin No. 2025-06	2025-09	1
	USSGL Crosswalks to Reclassified Statements:				
VI	Reclassified Statement of Net Cost:				
	<u>Line</u>				
	None				

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	<u>Item Changed</u>		<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>Additional Information</u>
	<u>Footnote</u>					
	None					
VI	Reclassified Statement of Operations and Changes in Net Position					
	Line					
	None					
	<u>Footnote</u>					
	None					
	<i>Validations and Edits</i>					
VII	Validations					
	<u>Validation Number</u>					
VII	32E		Added pass exceptions	Bulletin No. 2025-06	2025-06	6
VII	44E		Added pass exceptions	Bulletin No. 2025-06	2025-06	6
VII	88E		Added pass exceptions	Bulletin No. 2025-06	2025-06	6
VII	119		Added USSGL account 439440; Revised Name and Description	Bulletin No. 2025-06	2025-09	8
VII	119E		Added pass exceptions	Bulletin No. 2025-06	2025-09	8
VII	132E		Added pass exceptions	Bulletin No. 2025-06	2025-05	6
VII	132E		Added pass exceptions	Bulletin No. 2025-06	2025-06	6
VII	134E		Added pass exception	Bulletin No. 2025-06	2025-06	6
VII	Edits					
	<u>Edit Number</u>					
VII	3		Added USSGL 439440	Bulletin No. 2025-06	2025-09	8
VII	4		Added USSGL 439440	Bulletin No. 2025-06	2025-09	8
VII	21		Added Closing Group 439440 with USSGL account 439440	Bulletin No. 2025-06	2025-09	8
VII	24		Added USSGL 439440	Bulletin No. 2025-06	2025-09	8
VII	37		Added USSGL account 423100, attribute "Year of BA", and Business Event Type Codes "READXFRC" and "READXFRD"; Revised Name and Description	Bulletin No. 2025-06	2025-07	1
VII	38		Revised USSGL account 423100 to include attribute "Year of BA" with domain value "NEW"	Bulletin No. 2025-06	2025-07	1
VII	39		Added USSGL account 415100 with Authority Type Code "P" and Fund Type "ES"	Bulletin No. 2025-06	2025-05	1
VII	47		Added USSGL 439440	Bulletin No. 2025-06	2025-09	8
VII	49		Added Business Event Type Code "JRCR"	Bulletin No. 2025-06	2025-06	1
VII	56		Added attribute "Reporting Type Code" and domain values "E" and "U"	Bulletin No. 2025-06	2025-07	15
VII	57		Added attribute "Reporting Type Code" and domain values "E" and "U"	Bulletin No. 2025-06	2025-07	15
VII	58		Added attribute "Reporting Type Code" and domain values "E" and "U"	Bulletin No. 2025-06	2025-07	15
VII	59		Added attribute "Reporting Type Code" and domain values "E" and "U"	Bulletin No. 2025-06	2025-07	15

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	<u>Item Changed</u>		<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>Additional Information</u>
VII	60		Added attribute "Reporting Type Code" and domain values "E" and "U"	Bulletin No. 2025-06	2025-07	15
VII	61		Added attribute "Reporting Type Code" and domain values "E" and "U"	Bulletin No. 2025-06	2025-07	15
VII	226		Added USSGL account 439440	Bulletin No. 2025-06	2025-09	8
VII	227		Added USSGL account 439440	Bulletin No. 2025-06	2025-09	8
VII	228		Added USSGL account 439440	Bulletin No. 2025-06	2025-09	8
VII	235		Added	Bulletin No. 2025-06	2025-06	10
VII	All DEFC edits		Added USSGL account 439440	Bulletin No. 2025-06	2025-09	8
Bulletin No. 2025-06						
Part 2 Fiscal 2026						
I	<i>USSGL Chart of Accounts:</i>					
I	171100		Deleted	Bulletin No. 2025-06	2026-01	8
I	171300		Added	Bulletin No. 2025-06	2026-01	8
I	171800		Added	Bulletin No. 2025-06	2026-01	8
I	171200		Revised	Bulletin No. 2025-06	2026-01	8
I	171900		Revised	Bulletin No. 2025-06	2026-01	8
I	209010		Revised	Bulletin No. 2025-06	2026-01	8
I	309000		Revised	Bulletin No. 2025-06	2025-09	11
I	309010		Revised	Bulletin No. 2025-06	2026-01	8
I	483100		Revised title	Bulletin No. 2025-06	2026-01	8
I	483110		Added	Bulletin No. 2025-06	2026-01	8
I	493100		Revised title	Bulletin No. 2025-06	2026-01	8
I	493110		Added	Bulletin No. 2025-06	2026-01	8
II	<i>USSGL Accounts and Definitions:</i>					
II	171100		Deleted	Bulletin No. 2025-06	2026-01	8
II	171300		Added	Bulletin No. 2025-06	2026-01	8
II	171800		Added	Bulletin No. 2025-06	2026-01	8
II	171200		Revised	Bulletin No. 2025-06	2026-01	8
II	171900		Revised	Bulletin No. 2025-06	2026-01	8
II	209010		Revised	Bulletin No. 2025-06	2026-01	8
II	309000		Revised	Bulletin No. 2025-06	2026-01	11
II	309010		Revised	Bulletin No. 2025-06	2026-01	8
II	435400		Revised	Bulletin No. 2025-06	2026-01	1
II	483100		Revised title and definition	Bulletin No. 2025-06	2026-01	8
II	483110		Added	Bulletin No. 2025-06	2026-01	8
II	493100		Revised title and definition	Bulletin No. 2025-06	2026-01	8
II	493110		Added	Bulletin No. 2025-06	2026-01	8

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II	599700	Revised	Bulletin No. 2025-06	2026-01	11
III	USSGL Account Transactions:				
III	A221	Revised Comment	Bulletin No. 2025-06	2026-01	8
III	A516	Added Credit to USSGL 412000, Deleted Credit to USSGL 416000	Bulletin No. 2025-06	2026-01	8
III	A427	Added	Bulletin No. 2025-06	2026-01	8
III	A428	Added	Bulletin No. 2025-06	2026-01	8
III	A516	Added Credit to USSGL 412000, Deleted Credit to USSGL 416000	Bulletin No. 2025-06	2026-01	8
III	A520	Added Debit to USSGL 445000	Bulletin No. 2025-06	2026-01	8
III	A540	Deleted Credit to USSGL account 408200 and revised comment	Bulletin No. 2025-06	2026-01	8
III	A541	Added Debits to USSGL accounts 480100 & 490100, Deleted Debits to USSGL accounts 445000 & 465000	Bulletin No. 2025-06	2026-01	1
III	A542	Deleted Debit to USSGL account 408200 and revised comment	Bulletin No. 2025-06	2026-01	1
III	A543	Added Credits to USSGL accounts 480100 & 490100, Deleted Credits to USSGL accounts 445000 & 465000	Bulletin No. 2025-06	2026-01	1
III	D626	Revised Comment	Bulletin No. 2025-06	2026-01	1
III	F324	Added Debit to USSGL account 493110	Bulletin No. 2025-06	2026-01	8
III	F325	Added Credit to USSGL account 493110	Bulletin No. 2025-06	2026-01	8
III	F330	Added Debit to USSGL account 483110	Bulletin No. 2025-06	2026-01	8
III	F332	Added Credit to USSGL account 483110	Bulletin No. 2025-06	2026-01	8
IV	USSGL Account Attributes:				
	USSGL Proprietary and Budgetary Account Attribute Definition Report:				
IV	<u>Definition</u>				
	None				
IV	USSGL Proprietary and Budgetary Account Attribute Table:				
IV	<u>Attribute</u>				
	None				
IV	<u>USSGL</u>				
IV	151600	Revised TAS Status from "E/U" to "E/U/C"	Bulletin No. 2025-06	2026-01	2
IV	414500	Revised Fund Type from "EP/ER/ES/ET" to "EC/EG/EM/EP/ER/ES/ET/TR"	Bulletin No. 2025-06	2026-01	1
IV	480210	Revised Fed/Nonfed from "E/F/N" to "blank" and PY Adjustment from "P/X" to "X"	Bulletin No. 2025-06	2026-01	1
IV	483110	Added	Bulletin No. 2025-06	2026-01	8
IV	493110	Added	Bulletin No. 2025-06	2026-01	8
IV	801000	Added	Bulletin No. 2025-06	2026-01	11
IV	801500	Added	Bulletin No. 2025-06	2026-01	11
IV	802000	Added	Bulletin No. 2025-06	2026-01	11

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	<u>Item Changed</u>		<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>Additional Information</u>
IV	804000		Added	Bulletin No. 2025-06	2026-01	11
IV	804500		Added	Bulletin No. 2025-06	2026-01	11
IV	805000		Added	Bulletin No. 2025-06	2026-01	11
IV	805300		Added	Bulletin No. 2025-06	2026-01	11
IV	806500		Added	Bulletin No. 2025-06	2026-01	11
IV	807000		Added	Bulletin No. 2025-06	2026-01	11
	<i>USSGL Crosswalks to Standard External Reports:</i>					
V	Balance Sheet:					
	<u>Line</u>					
V	12		Deleted USSGL 171100	Bulletin No. 2025-06	2026-01	8
V	12		Added USSGL 171300	Bulletin No. 2025-06	2026-01	8
V	12		Added USSGL 171800	Bulletin No. 2025-06	2026-01	8
	<u>Footnote</u>					
	None					
V	Statement of Net Cost:					
	<u>Line</u>					
	None					
	<u>Footnote</u>					
	None					
V	Statement of Changes in Net Position					
	<u>Line</u>					
	None					
	<u>Footnote</u>					
	None					
V	Statement of Custodial Activity:					
	<u>Line</u>					
	None					
	<u>Footnote</u>					
	None					

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	<u>Item Changed</u>		<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>Additional Information</u>
V	Statement of Budgetary Resources:					
	<u>Column</u>					
	None					
	<u>Line</u>					
V	1071		Deleted USSGL account 439400 with Debit/Credit "Debit"	Bulletin No. 2025-06	2026-01	8
V	1071		Deleted Fed/Nonfed "E/F/N" from USSGL account 480210; Revised Fund Type from "EG/ES" to "EG/EP/ES" for USSGL 417400 with TAS Status "U"	Bulletin No. 2025-06	2026-01	1
V	1290		Deleted USSGL account 439400 with Debit/Credit "Debit"	Bulletin No. 2025-06	2026-01	8
V	4190		Deleted Fed/Nonfed "E/F/N" from USSGL account 480210	Bulletin No. 2025-06	2026-01	1
V	4220		Deleted Fed/Nonfed "E/F/N" from USSGL account 480210	Bulletin No. 2025-06	2026-01	1
	<u>Footnote</u>					
	None					
V	SF 133 and Schedule P: Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule					
	<u>Column</u>					
	None					
	<u>Line</u>					
V	1000		Deleted USSGL account 439400 with Debit/Credit "Debit"	Bulletin No. 2025-06	2026-01	8
V	1020		Revised Fund Type from "EG/ES" to "EG/EP/ES" for USSGL account 417400 with Authority Type "X"	Bulletin No. 2025-06	2026-01	1
V	1048		Deleted Fed/Nonfed "E/F/N" and PYA Adjustment "P" from USSGL account 480210	Bulletin No. 2025-06	2026-01	1
V	1101		Deleted USSGL account 439400 with Debit/Credit "Debit"	Bulletin No. 2025-06	2026-01	8
V	3030		Added USSGL accounts 483110 and 493110	Bulletin No. 2025-06	2026-01	8
V	3031		Added USSGL accounts 483110 and 493110	Bulletin No. 2025-06	2026-01	8
V	3050		Added USSGL accounts 483110 and 493110	Bulletin No. 2025-06	2026-01	8
V	3080		Added USSGL account 408200	Bulletin No. 2025-06	2026-01	1
V	3081		Added USSGL account 408200	Bulletin No. 2025-06	2026-01	1
V	3090		Added USSGL account 408200	Bulletin No. 2025-06	2026-01	1
V	4030		Deleted Fed/Nonfed "F" from USSGL account 480210	Bulletin No. 2025-06	2026-01	1
V	4033		Deleted Fed/Nonfed "E/N" from USSGL account 480210	Bulletin No. 2025-06	2026-01	1
V	4052		Deleted Fed/Nonfed "E/F/N" from USSGL account 480210	Bulletin No. 2025-06	2026-01	1
V	4120		Deleted Fed/Nonfed "F" from USSGL account 480210	Bulletin No. 2025-06	2026-01	1
V	4123		Deleted Fed/Nonfed "E/N" from USSGL account 480210	Bulletin No. 2025-06	2026-01	1
V	4142		Deleted Fed/Nonfed "E/F/N" from USSGL account 480210	Bulletin No. 2025-06	2026-01	1

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V	5311		Deleted USSGL account 439400 with Debit/Credit "Debit"	Bulletin No. 2025-06	2026-01	8
V	5313		Deleted USSGL account 439400 with Debit/Credit "Debit"	Bulletin No. 2025-06	2026-01	8
V	5341		Added USSGL accounts 483110 and 493110	Bulletin No. 2025-06	2026-01	8
V	5343		Added USSGL accounts 483110 and 493110	Bulletin No. 2025-06	2026-01	8
V	5344		Added USSGL accounts 483110 and 493110	Bulletin No. 2025-06	2026-01	8
	<u>Footnote</u>					
	None					
	<i>USSGL Crosswalks to Reclassified Statements:</i>					
VI	Reclassified Statement of Net Cost:					
	<u>Line</u>					
	None					
	<u>Footnote</u>					
	None					
VI	Reclassified Statement of Operations and Changes in Net Position					
	<u>Line</u>					
	None					
	<u>Footnote</u>					
	None					
	<i>Validations and Edits</i>					
VII	Validations					
	<u>Validation Number</u>					
VII	44E		Added pass exceptions	Bulletin No. 2025-06	2026-01	6
VII	88E		Added pass exceptions; Revised exception criteria	Bulletin No. 2025-06	2026-01	6
VII	119		Revised Name and Description	Bulletin No. 2025-06	2026-01	2
VII	119E		Revised Name and Description	Bulletin No. 2025-06	2026-01	2
VII	132E		Added pass exceptions	Bulletin No. 2025-06	2026-01	6
VII	134E		Added pass exception	Bulletin No. 2025-06	2026-01	6
VII	920		Added	Bulletin No. 2025-06	2026-01	1
VII	999		Added	Bulletin No. 2025-06	2026-01	1
VII	Edits					
	<u>Edit Number</u>					
VII	4		Added USSGL accounts 483110 and 493110	Bulletin No. 2025-06	2026-01	8

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VII	21		Added USSGL accounts 483110 and 493110 to Closing Groups 480100 and 490100 respectively	Bulletin No. 2025-06	2026-01	8
VII	24		Added USSGL accounts 483110 and 493110	Bulletin No. 2025-06	2026-01	8
VII	37		Added USSGL account 423100, attribute "Year of BA", and Business Event Type Codes "READXFRC" and "READXFRD"; Revised Name and Description	Bulletin No. 2025-06	2026-01	1
VII	38		Added USSGL accounts 483110 and 493110	Bulletin No. 2025-06	2026-01	8
VII	38		Revised USSGL account 423100 to include attribute "Year of BA" with domain value "NEW"	Bulletin No. 2025-06	2026-01	1
VII	39		Added USSGL account 415100 with Authority Type Code "P" and Fund Type "ES"	Bulletin No. 2025-06	2026-01	1
VII	56		Added attribute "Reporting Type Code" and domain values "E" and "U"; Revised Fatal Periods	Bulletin No. 2025-06	2026-01	15
VII	57		Added attribute "Reporting Type Code" and domain values "E" and "U"; Revised Fatal Periods	Bulletin No. 2025-06	2026-01	15
VII	58		Added attribute "Reporting Type Code" and domain values "E" and "U"; Revised Fatal Periods	Bulletin No. 2025-06	2026-01	15
VII	59		Added attribute "Reporting Type Code" and domain values "E" and "U"; Revised Fatal Periods	Bulletin No. 2025-06	2026-01	15
VII	60		Added attribute "Reporting Type Code" and domain values "E" and "U"; Revised Fatal Periods	Bulletin No. 2025-06	2026-01	15
VII	61		Added attribute "Reporting Type Code" and domain values "E" and "U"; Revised Fatal Periods	Bulletin No. 2025-06	2026-01	15
VII	161		Added USSGL account 483110	Bulletin No. 2025-06	2026-01	8
VII	162		Added USSGL account 493110	Bulletin No. 2025-06	2026-01	8
VII	163		Added USSGL accounts 483110 and 493110	Bulletin No. 2025-06	2026-01	8
VII	201		Added USSGL account 483110	Bulletin No. 2025-06	2026-01	8
VII	203		Added USSGL account 483110	Bulletin No. 2025-06	2026-01	8
VII	204		Added USSGL account 483110	Bulletin No. 2025-06	2026-01	8
VII	205		Added USSGL account 493110	Bulletin No. 2025-06	2026-01	8
VII	207		Added USSGL account 493110	Bulletin No. 2025-06	2026-01	8
VII	208		Added USSGL account 493110	Bulletin No. 2025-06	2026-01	8
VII	226		Added USSGL accounts 483110 and 493110	Bulletin No. 2025-06	2026-01	8
VII	227		Added USSGL accounts 483110 and 493110	Bulletin No. 2025-06	2026-01	8
VII	228		Added USSGL accounts 483110 and 493110	Bulletin No. 2025-06	2026-01	8
VII	235		Added	Bulletin No. 2025-06	2026-01	10
VII	920		Added	Bulletin No. 2025-06	2026-01	1
VII	999		Added	Bulletin No. 2025-06	2026-01	1
VII	All DEFC edits		Added USSGL accounts 483110 and 493110	Bulletin No. 2025-06	2026-01	8

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

Bulletin No. 2025-06	
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	Change required due to the passage of new Public Law(s) associated with Disaster Emergency Funding
11	Updates required to provide clarification to agencies.
12	Change is related to GTAS code changes or enhancements.
13	Change needed as a result of the new Non-Expenditure Transfer Scenario being developed.
14	Annual change for new Fiscal Year
15	Change required because OMB/Treasury deemed edit ready to be fatal.
16	Change required for testing potential creation or modification of an edit.