

**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>Additional Information</u>
Bulletin No. 2024-06					
Part 1 Fiscal 2024					
I	<i>USSGL Chart of Accounts:</i>				
	None				
II	<i>USSGL Accounts and Definitions:</i>				
II	113000	Revised	Bulletin No. 2024-06	2024-12	7
II	679000	Revised	Bulletin No. 2024-06	2024-12	7
III	<i>USSGL Account Transactions:</i>				
III	A114	Revised	Bulletin No. 2024-06	2024-12	1
III	A144	Revised	Bulletin No. 2024-06	2024-12	11
III	A190	Revised	Bulletin No. 2024-06	2024-12	1
III	A207	Added	Bulletin No. 2024-06	2024-12	11
III	A209	Added	Bulletin No. 2024-06	2024-12	11
III	A212	Revised	Bulletin No. 2024-06	2024-12	11
III	A221	Revised	Bulletin No. 2024-06	2024-12	11
III	A489	Added	Bulletin No. 2024-06	2024-12	1
III	A502	Revised	Bulletin No. 2024-06	2024-12	1
III	B134	Revised	Bulletin No. 2024-06	2024-12	2
III	B140	Revised	Bulletin No. 2024-06	2024-12	2
III	B142	Revised	Bulletin No. 2024-06	2024-12	2
III	B234	Revised	Bulletin No. 2024-06	2024-12	2
III	C140	Revised	Bulletin No. 2024-06	2024-12	1
III	C159	Added	Bulletin No. 2024-06	2024-12	11
III	C189	Revised	Bulletin No. 2024-06	2024-12	6
III	D105	Revised	Bulletin No. 2024-06	2024-12	1
III	D109	Revised	Bulletin No. 2024-06	2024-12	1
III	D566	Revised	Bulletin No. 2024-06	2024-12	11
III	D572	Revised	Bulletin No. 2024-06	2024-12	2
III	D574	Revised	Bulletin No. 2024-06	2024-12	2
III	F124	Revised	Bulletin No. 2024-06	2024-12	11
III	F148	Revised	Bulletin No. 2024-06	2024-12	2
III	F311	Revised	Bulletin No. 2024-06	2024-12	1
IV	<i>USSGL Account Attributes:</i>				
	USSGL Proprietary and Budgetary Account Attribute Definition Report:				

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	<u>Definition</u>				
	None				
IV	USSGL Proprietary and Budgetary Account Attribute Table:				
	<u>Attribute</u>				
	None				
	<u>USSGL</u>				
IV	310200	Revised GTAS Fund Type Code from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/ES/ET/TR/UG"	Bulletin No. 2024-06	2024-12	11
IV	310600	Revised GTAS Fund Type Code from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/ES/ET/TR/UG"	Bulletin No. 2024-06	2024-12	11
IV	531900	Revised Exchange/Non-Exchange Code from "T/X" to "E/T/X"	Bulletin No. 2024-06	2024-12	2
V	USSGL Crosswalks to Standard External Reports:				
V	Balance Sheet:				
	<u>Line</u>				
V	42.1	Added USSGL 593900	Bulletin 2024-06	2024-09	2
V	42.2	Added USSGL 593900	Bulletin 2024-06	2024-09	2
	<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:				

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	Line				
	None				
	Footnote				
	None				
V	Statement of Budgetary Resources:				
	Column				
	None				
	Line				
	None				
	Footnote				
	None				
V	SF 133 and Schedule P: Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule				
	Column				
	None				
	Line				
V	1000	Revised BEA Category Code attribute domain value from "D" to "D/M" for USSGL account 428700 with Reimbursable Flag attribute domain value "R"	Bulletin 2024-06	2024-12	1
V	1020	Revised BEA Category Code attribute domain value from "D" to "D/M" for USSGL account 428700 with Reimbursable Flag attribute domain value "R"	Bulletin 2024-06	2024-12	1
V	1026	Revised line title from "Adjustment for change in allocation of trust fund limitation or foreign exchange valuation" to "Adjustment for change in allocation of trust fund limitation or foreign exchange valuation (+ or -)"	Bulletin 2024-06	2024-12	4
V	1039	Revised line title from "Offset to adjustment for change in allocation of trust fund limitation" to "Offset to adjustment for change in allocation of trust fund limitation (+ or -)"	Bulletin 2024-06	2024-12	4
V	1047	Revised Schedule P TAS Status attribute domain value from "U/E" to "U" for USSGL account 490110 with Financing Account Code attribute domain value "N"	Bulletin 2024-06	2024-12	4
V	1801	Added USSGL account 428700 with Reimbursable Flag attribute domain value "R"	Bulletin 2024-06	2024-12	1
V	3012	Revised Schedule P TAS Status attribute domain value from "U" to "U/E" for USSGL accounts 480110 and 490110 with Financing Account Code attribute domain value "N"	Bulletin 2024-06	2024-12	1
V	3060	Revised BEA Category Code attribute domain value from "D" to "D/M" for USSGL account 428700 with Reimbursable Flag attribute domain value "R"	Bulletin 2024-06	2024-12	1

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>Additional Information</u>
V	3061	Revised BEA Category Code attribute domain value from "D" to "D/M" for USSGL account 428700 with Reimbursable Flag attribute domain value "R"	Bulletin 2024-06	2024-12	1
V	3070	Revised BEA Category Code attribute domain value from "D" to "D/M" for USSGL account 428700 with Reimbursable Flag attribute domain value "R"	Bulletin 2024-06	2024-12	1
V	3090	Revised BEA Category Code attribute domain value from "D" to "D/M" for USSGL account 428700 with Reimbursable Flag attribute domain value "R"	Bulletin 2024-06	2024-12	1
V	4140	Added USSGL account 428700 with Reimbursable Flag attribute domain value "R"	Bulletin 2024-06	2024-12	1
V	5000	Revised Fund Type attribute domain value from "CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL accounts 161000, 161020, 162000 & 163000	Bulletin 2024-06	2024-09	1
V	5001	Revised Fund Type attribute domain value from "CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL accounts 161000, 161020, 162000 & 163000	Bulletin 2024-06	2024-09	1
V	5010	Added USSGL account 169000; Added USSGL accounts 161800, 162000, 162100, and 162200 with Financing Account Code attribute domain value "D/G"; Revised Fund Type attribute domain value from "CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL accounts 161800, 162000, 162100, 162200 with Financing Account Code attribute domain value "N".	Bulletin 2024-06	2024-09	1
V	5010	Revised line title from "Total investments, SOY: non-Federal securities: Market value" to "Total investments, SOY: non-Federal securities: Market value (+ or -)"	Bulletin 2024-06	2024-12	4
V	5011	Added USSGL account 169000; Added USSGL accounts 161800, 162000, 162100, and 162200 with Financing Account Code attribute domain value "D/G"; Revised Fund Type attribute domain value from "CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL accounts 161800, 162000, 162100, 162200 with Financing Account Code attribute domain value "N".	Bulletin 2024-06	2024-09	1
V	5011	Revised line title from "Total investments, EOY: non-Federal securities: Market value" to "Total investments, EOY: non-Federal securities: Market value (+ or -)"	Bulletin 2024-06	2024-12	4
V	5050	Revised line title from "Contract authority, SOY" to Unfunded contract authority, SOY"	Bulletin 2024-06	2024-12	4
V	5051	Revised line title from "Adjustment to contract authority brought forward, Oct 1 (+ or -)" to "Adjustment to unfunded contract authority brought forward, Oct 1 (+ or -)"	Bulletin 2024-06	2024-12	4
V	5052	Revised line title from "Contract authority, EOY" to "Unfunded contract authority, EOY"	Bulletin 2024-06	2024-12	4

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>Additional Information</u>
V	5054	Revised line title from "Fund balance in excess of liquidating requirements, SOY: Contract authority" to "Fund balance in excess of liquidating requirements, SOY: Unfunded contract authority"	Bulletin 2024-06	2024-12	4
V	5055	Revised line title from "Fund balance in excess of liquidating requirements, EOY: Contract authority" to "Fund balance in excess of liquidating requirements, EOY: Unfunded contract authority"	Bulletin 2024-06	2024-12	4
V	5099	Revised line title from "Unexpired unavailable balance, SOY: Contract authority" to "Unexpired unavailable balance, SOY: Unfunded contract authority"	Bulletin 2024-06	2024-12	4
V	5100	Revised line title from "Unexpired unavailable balance, EOY: Contract authority" to "Unexpired unavailable balance, EOY: Unfunded contract authority"	Bulletin 2024-06	2024-12	4
V	5312	Revised BEA Category Code attribute domain value from "D" to "D/M" for USSGL account 428700	Bulletin 2024-06	2024-12	1
V	5314	Added USSGL account 428700 with Reimbursable Flag attribute domain value "R"	Bulletin 2024-06	2024-12	1
V	5332	Revised BEA Category Code attribute domain value from "D" to "D/M" for USSGL account 428700	Bulletin 2024-06	2024-12	1
V	5334	Added USSGL account 428700 with Reimbursable Flag attribute domain value "R"	Bulletin 2024-06	2024-12	1
V	5342	Revised BEA Category Code attribute domain value from "D" to "D/M" for USSGL account 428700	Bulletin 2024-06	2024-12	1
V	5344	Added USSGL account 428700 with Reimbursable Flag attribute domain value "R"	Bulletin 2024-06	2024-12	1
	<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				

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	<u>Validation Number</u>				
VII	32E	Added pass exceptions	Bulletin No. 2024-06	2024-08	6
VII	32E	Added pass exceptions	Bulletin No. 2024-06	2024-09	6
VII	32E	Added pass exceptions	Bulletin No. 2024-06	2024-10	6
VII	46E	Added pass exceptions for DoD Fund Families	Bulletin No. 2024-06	2024-11	1
VII	99E	Added pass exception for TAS 012 X 4609	Bulletin No. 2024-06	2024-10	6
VII	122	Deleted USSGL accounts 488100 and 498100	Bulletin No. 2024-06	2024-08	1
VII	132E	Added pass exceptions for HUD	Bulletin No. 2024-06	2024-08	6
VII	133	Added	Bulletin No. 2024-06	2024-09	1
VII	133E	Added	Bulletin No. 2024-06	2024-09	1
VII	134	Added	Bulletin No. 2024-06	2024-10	1
VII	134E	Added	Bulletin No. 2024-06	2024-10	1
VII	Edits				
	<u>Edit Number</u>				
VII	14	Added SF133 Line 3012	Bulletin No. 2024-06	2024-09	1
VII	37	Revised Fatal Periods	Bulletin No. 2024-06	2024-08	1
VII	37	Deleted Prior Year Adjustment value "P"	Bulletin No. 2024-06	2024-09	1
VII	37	Added USSGL account 413800; Revised Fatal Periods	Bulletin No. 2024-06	2024-10	1
VII	38	Deleted Prior Year Adjustment value "P"; Revised Fatal Periods and Type	Bulletin No. 2024-06	2024-09	1
VII	39	Added Authority Type Code value "X" with Fund Type values "EG" and "ES" for USSGL accounts 439200 and 439300; Deleted Prior Year Adjustment value "P"; Revised Fatal Periods	Bulletin No. 2024-06	2024-09	8
VII	49	Deleted USSGL account 411912	Bulletin No. 2024-06	2024-11	1
VII	56	Revised Operand from "Equal" to "Within +/- \$1,000,000"	Bulletin No. 2024-06	2024-11	17
VII	57	Revised Operand from "Equal" to "Within +/- \$1,000,000"	Bulletin No. 2024-06	2024-11	17
VII	58	Revised Operand from "Equal" to "Within +/- \$1,000,000"	Bulletin No. 2024-06	2024-11	17
VII	59	Revised Operand from "Equal" to "Within +/- \$1,000,000"	Bulletin No. 2024-06	2024-11	17
VII	60	Revised Operand from "Equal" to "Within +/- \$1,000,000"	Bulletin No. 2024-06	2024-11	17
VII	61	Revised Operand from "Equal" to "Within +/- \$1,000,000"	Bulletin No. 2024-06	2024-11	17
VII	210	Added USSGL account 497200; Deleted USSGL account 487200; Revised Description, Fatal Periods, and Right Side Label	Bulletin No. 2024-06	2024-10	1
VII	216	Added TAS Status value "U"; Revised Name and Description	Bulletin No. 2024-06	2024-10	1
VII	220	Added SF133 Lines 3001 and 3011	Bulletin No. 2024-06	2024-09	1
VII	231	Added Business Event Type Code values "RWNCRD", "RWNCRID", "WNCRD", and "WNCRID"; Revised Fatal Periods	Bulletin No. 2024-06	2024-11	1
VII	233	Added	Bulletin No. 2024-06	2024-10	1
VII	811	Added	Bulletin No. 2024-06	2024-09	16

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Bulletin No. 2024-06					
Part 2 Fiscal 2025					
I	<i>USSGL Chart of Accounts:</i>				
I	123000	Added	Bulletin No. 2024-06	2025-01	11
I	169000	Revised	Bulletin No. 2024-06	2025-01	7
I	299300	Added	Bulletin No. 2024-06	2025-01	8
I	679300	Added	Bulletin No. 2024-06	2025-01	8
II	<i>USSGL Accounts and Definitions:</i>				
II	113000	Revised	Bulletin No. 2024-06	2025-01	7
II	123000	Added	Bulletin No. 2024-06	2025-01	11
II	169000	Revised	Bulletin No. 2024-06	2025-01	7
II	299300	Added	Bulletin No. 2024-06	2025-01	8
II	679000	Revised	Bulletin No. 2024-06	2025-01	7
II	679300	Added	Bulletin No. 2024-06	2025-01	8
III	<i>USSGL Account Transactions:</i>				
III	A114	Revised	Bulletin No. 2024-06	2025-01	1
III	A144	Revised	Bulletin No. 2024-06	2025-01	11
III	A190	Revised	Bulletin No. 2024-06	2025-01	1
III	A207	Added	Bulletin No. 2024-06	2025-01	11
III	A209	Added	Bulletin No. 2024-06	2025-01	11
III	A212	Revised	Bulletin No. 2024-06	2025-01	11
III	A221	Revised	Bulletin No. 2024-06	2025-01	11
III	A489	Added	Bulletin No. 2024-06	2025-01	1
III	A492	Revised	Bulletin No. 2024-06	2025-01	13
III	A502	Revised	Bulletin No. 2024-06	2025-01	1
III	A503	Added	Bulletin No. 2024-06	2025-01	13
III	A534	Revised	Bulletin No. 2024-06	2025-01	2
III	A540	Revised	Bulletin No. 2024-06	2025-01	13
III	A541	Added	Bulletin No. 2024-06	2025-01	13
III	A542	Revised	Bulletin No. 2024-06	2025-01	13
III	A543	Added	Bulletin No. 2024-06	2025-01	13
III	B134	Revised	Bulletin No. 2024-06	2025-01	8
III	B140	Revised	Bulletin No. 2024-06	2025-01	2
III	B142	Revised	Bulletin No. 2024-06	2025-01	2
III	B150	Revised	Bulletin No. 2024-06	2025-01	8
III	B154	Revised	Bulletin No. 2024-06	2025-01	8

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III	B234	Revised	Bulletin No. 2024-06	2025-01	8
III	B413	Added	Bulletin No. 2024-06	2025-01	8
III	B414	Added	Bulletin No. 2024-06	2025-01	8
III	C140	Revised	Bulletin No. 2024-06	2025-01	1
III	C159	Added	Bulletin No. 2024-06	2025-01	11
III	C189	Revised	Bulletin No. 2024-06	2025-01	11
III	D105	Revised	Bulletin No. 2024-06	2025-01	4
III	D109	Revised	Bulletin No. 2024-06	2025-01	4
III	D306	Revised	Bulletin No. 2024-06	2025-01	8
III	D310	Revised	Bulletin No. 2024-06	2025-01	8
III	D566	Revised	Bulletin No. 2024-06	2025-01	11
III	D572	Revised	Bulletin No. 2024-06	2025-01	2
III	D574	Revised	Bulletin No. 2024-06	2025-01	2
III	F124	Revised	Bulletin No. 2024-06	2025-01	11
III	F148	Revised	Bulletin No. 2024-06	2025-01	2
III	F311	Revised	Bulletin No. 2024-06	2025-01	1
III	F336	Revised	Bulletin No. 2024-06	2025-01	8
	<i>USSGL Account Attributes:</i>				
IV	USSGL Proprietary and Budgetary Account Attribute Table:				
	Definition				
	None				
IV	USSGL Proprietary and Budgetary Account Attribute Table:				
	Attribute				
	None				
	USSGL				
IV	123000	Added	Bulletin No. 2024-06	2025-01	8
IV	169000	Revised Fed/Non Fed Indicator from "F/N" to "N" & removed Trading Partner and Trading Partner Main	Bulletin No. 2024-06	2025-01	8
IV	299300	Added	Bulletin No. 2024-06	2025-01	8
IV	310200	Revised GTAS Fund Type Code from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/ES/ET/TR/UG"	Bulletin No. 2024-06	2025-01	11
IV	310600	Revised GTAS Fund Type Code from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/ES/ET/TR/UG"	Bulletin No. 2024-06	2025-01	11
IV	423400	Revised Reimbursable Flag attribute domain value from "R/D" to "D"	Bulletin No. 2024-06	2025-01	1
IV	531900	Revised Exchange/Non-Exchange Code from "T/X" to "E/T/X"	Bulletin No. 2024-06	2025-01	2
IV	679300	Added	Bulletin No. 2024-06	2025-01	8

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	<i>USSGL Crosswalks to Standard External Reports:</i>				
V	Balance Sheet:				
	<u>Column</u>				
	<u>Line</u>				
V	2.1	Deleted USSGL account 169000	Bulletin 2024-06	2025-01	3
V	25.6	Added USSGL account 299300	Bulletin 2024-06	2025-01	8
V	37	Added USSGL account 299300	Bulletin 2024-06	2025-01	8
V	42.1	Added USSGL accounts 593900 and 679300	Bulletin 2024-06	2025-01	8
V	42.2	Added USSGL accounts 593900 and 679300	Bulletin 2024-06	2025-01	8
	<u>Footnote</u>				
V	Statement of Net Cost:				
	<u>Column</u>				
	None				
	<u>Line</u>				
V	1	Added USSGL account 679300	Bulletin 2024-06	2025-01	8
	<u>Footnote</u>				
	None				
V	Statement of Changes in Net Position:				
	<u>Line</u>				
	Statement of Custodial Activity:				
	<u>Line</u>				
	None				
	<u>Footnote</u>				
	None				
V	Statement of Budgetary Resources:				
	<u>Column</u>				
	None				
	<u>Line</u>				

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V	1290	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EG/EP/ES/ET" for USSGL account 412000 with Financing Account Code attribute domain value "N"	Bulletin 2024-06	2025-01	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	Revised BEA Category Code attribute domain value from "D" to "D/M" for USSGL account 428700 with Reimbursable Flag attribute domain value "R"	Bulletin 2024-06	2025-01	1
V	1020	Revised BEA Category Code attribute domain value from "D" to "D/M" for USSGL account 428700 with Reimbursable Flag attribute domain value "R"	Bulletin 2024-06	2025-01	1
V	1026	Revised line title from "Adjustment for change in allocation of trust fund limitation or foreign exchange valuation" to "Adjustment for change in allocation of trust fund limitation or foreign exchange valuation (+ or -)"	Bulletin 2024-06	2025-01	4
V	1039	Revised line title from "Offset to adjustment for change in allocation of trust fund limitation" to "Offset to adjustment for change in allocation of trust fund limitation (+ or -)"	Bulletin 2024-06	2025-01	4
V	1047	Revised Schedule P TAS Status attribute domain value from "U/E" to "U" for USSGL account 490110 with Financing Account Code attribute domain value "N"	Bulletin 2024-06	2025-01	4
V	1150	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EG/EP/ES/ET" for USSGL account 412000	Bulletin 2024-06	2025-01	1
V	1250	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EG/EP/ES/ET" for USSGL account 412000 with Financing Account Code attribute domain value "N"	Bulletin 2024-06	2025-01	1
V	1801	Added USSGL account 428700 with Reimbursable Flag attribute domain value "R"	Bulletin 2024-06	2025-01	1
V	3012	Revised Schedule P TAS Status attribute domain value from "U" to "U/E" for USSGL accounts 480110 and 490110 with Financing Account Code attribute domain value "N"	Bulletin 2024-06	2025-01	1
V	3060	Revised BEA Category Code attribute domain value from "D" to "D/M" for USSGL account 428700 with Reimbursable Flag attribute domain value "R"	Bulletin 2024-06	2025-01	1
V	3061	Revised Reimbursable flag attribute domain value from "D/R" to "D" for USSGL account 423400	Bulletin 2024-06	2025-01	8

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>Additional Information</u>
V	3061	Revised BEA Category Code attribute domain value from "D" to "D/M" for USSGL account 428700 with Reimbursable Flag attribute domain value "R"	Bulletin 2024-06	2025-01	1
V	3070	Revised BEA Category Code attribute domain value from "D" to "D/M" for USSGL account 428700 with Reimbursable Flag attribute domain value "R"	Bulletin 2024-06	2025-01	1
V	3080	Revised Reimbursable flag attribute domain value from "D/R" to "D" for USSGL account 423400	Bulletin 2024-06	2025-01	8
V	3081	Revised Reimbursable flag attribute domain value from "D/R" to "D" for USSGL account 423400	Bulletin 2024-06	2025-01	8
V	3090	Revised Reimbursable flag attribute domain value from "D/R" to "D" for USSGL account 423400	Bulletin 2024-06	2025-01	8
V	3090	Revised BEA Category Code attribute domain value from "D" to "D/M" for USSGL account 428700 with Reimbursable Flag attribute domain value "R"	Bulletin 2024-06	2025-01	1
V	4140	Added USSGL account 428700 with Reimbursable Flag attribute domain value "R"	Bulletin 2024-06	2025-01	1
V	5000	Revised Fund Type attribute domain value from "CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL accounts 161000, 161020, 162000 & 163000	Bulletin 2024-06	2025-01	1
V	5001	Revised Fund Type attribute domain value from "CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL accounts 161000, 161020, 162000 & 163000	Bulletin 2024-06	2025-01	1
V	5010	Added USSGL account 169000; Added USSGL accounts 161800, 162000, 162100, and 162200 with Financing Account Code attribute domain value "D/G"; Revised Fund Type attribute domain value from "CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL accounts 161800, 162000, 162100, 162200 with Financing Account Code attribute domain value "N".	Bulletin 2024-06	2025-01	1
V	5010	Revised line title from "Total investments, SOY: non-Federal securities: Market value" to "Total investments, SOY: non-Federal securities: Market value (+ or -)"	Bulletin 2024-06	2025-01	4
V	5011	Added USSGL account 169000; Added USSGL accounts 161800, 162000, 162100, and 162200 with Financing Account Code attribute domain value "D/G"; Revised Fund Type attribute domain value from "CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL accounts 161800, 162000, 162100, 162200 with Financing Account Code attribute domain value "N".	Bulletin 2024-06	2025-01	1
V	5011	Revised line title from "Total investments, EOY: non-Federal securities: Market value" to "Total investments, EOY: non-Federal securities: Market value (+ or -)"	Bulletin 2024-06	2025-01	4
V	5050	Revised line title from "Contract authority, SOY" to Unfunded contract authority, SOY"	Bulletin 2024-06	2025-01	4

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>Additional Information</u>
V	5051	Revised line title from "Adjustment to contract authority brought forward, Oct 1 (+ or -)" to "Adjustment to unfunded contract authority brought forward, Oct 1 (+ or -)"	Bulletin 2024-06	2025-01	4
V	5052	Revised line title from "Contract authority, EOY" to "Unfunded contract authority, EOY"	Bulletin 2024-06	2025-01	4
V	5054	Revised line title from "Fund balance in excess of liquidating requirements, SOY: Contract authority" to "Fund balance in excess of liquidating requirements, SOY: Unfunded contract authority"	Bulletin 2024-06	2025-01	4
V	5055	Revised line title from "Fund balance in excess of liquidating requirements, EOY: Contract authority" to "Fund balance in excess of liquidating requirements, EOY: Unfunded contract authority"	Bulletin 2024-06	2025-01	4
V	5099	Revised line title from "Unexpired unavailable balance, SOY: Contract authority" to "Unexpired unavailable balance, SOY: Unfunded contract authority"	Bulletin 2024-06	2025-01	4
V	5100	Revised line title from "Unexpired unavailable balance, EOY: Contract authority" to "Unexpired unavailable balance, EOY: Unfunded contract authority"	Bulletin 2024-06	2025-01	4
V	5312	Revised BEA Category Code attribute domain value from "D" to "D/M" for USSGL account 428700	Bulletin 2024-06	2025-01	1
V	5314	Added USSGL account 428700 with Reimbursable Flag attribute domain value "R"	Bulletin 2024-06	2025-01	1
V	5332	Revised BEA Category Code attribute domain value from "D" to "D/M" for USSGL account 428700	Bulletin 2024-06	2025-01	1
V	5334	Added USSGL account 428700 with Reimbursable Flag attribute domain value "R"	Bulletin 2024-06	2025-01	1
V	5342	Deleted USSGL account 423400	Bulletin 2024-06	2025-01	8
V	5342	Revised BEA Category Code attribute domain value from "D" to "D/M" for USSGL account 428700	Bulletin 2024-06	2025-01	1
V	5343	Revised Reimbursable flag attribute domain value from "D/R" to "D" for USSGL account 423400	Bulletin 2024-06	2025-01	1
V	5344	Revised Reimbursable flag attribute domain value from "D/R" to "D" for USSGL account 423400	Bulletin 2024-06	2025-01	1
V	5344	Added USSGL account 428700 with Reimbursable Flag attribute domain value "R"	Bulletin 2024-06	2025-01	1
	<u>Footnote</u>				
	None				
	<i>USSGL Crosswalks to Reclassified Statements:</i>				
VI	Reclassified Statement of Net Cost:				
	<u>Column</u>				
	None				
	<u>Line</u>				

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>Additional Information</u>
VI	2	Added USSGL account 679300	Bulletin No. 2024-06	2025-01	8
VI	7.3	Added USSGL account 679300	Bulletin No. 2024-06	2025-01	8
	<u>Footnote</u>				
	None				
VI	Reclassified Statement of Operations and Changes in Net Position				
	<u>Column</u>				
	None				
	<u>Line</u>				
	None				
	<u>Footnote</u>				
	None				
	<i>Validations and Edits</i>				
VII	Validations				
	<u>Validation Number</u>				
VII	46E	Added pass exceptions for DoD Fund Families	Bulletin No. 2024-06	2025-01	1
VII	122	Deleted USSGL accounts 488100 and 498100	Bulletin No. 2024-06	2025-01	1
VII	132E	Added pass exceptions for HUD	Bulletin No. 2024-06	2025-01	6
VII	133	Added	Bulletin No. 2024-06	2025-01	1
VII	133E	Added	Bulletin No. 2024-06	2025-01	1
VII	134	Added	Bulletin No. 2024-06	2025-01	1
VII	134E	Added	Bulletin No. 2024-06	2025-01	1
VII	Edits				
	<u>Edit Number</u>				
VII	4	Added USSGL account 123000	Bulletin No. 2024-06	2025-01	8
VII	5	Added USSGL account 123000	Bulletin No. 2024-06	2025-01	8
VII	14	Added SF133 Line 3012	Bulletin No. 2024-06	2025-01	1
VII	22	Added USSGL accounts 123000 and 299300	Bulletin No. 2024-06	2025-01	8
VII	23	Added USSGL accounts 123000, 299300, and 679300	Bulletin No. 2024-06	2025-01	8
VII	37	Added USSGL account 413800; Deleted Prior Year Adjustment value "P"	Bulletin No. 2024-06	2025-01	1
VII	38	Deleted Prior Year Adjustment value "P"; Revised Fatal Periods and Type	Bulletin No. 2024-06	2025-01	1
VII	39	Added Authority Type Code value "X" with Fund Type values "EG" and "ES" for USSGL accounts 439200 and 439300; Deleted Prior Year Adjustment value "P"; Revised Fatal Periods	Bulletin No. 2024-06	2025-01	1

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>Additional Information</u>
VII	45	Added USSGL accounts 123000, 299300, and 679300 to Closing Groups 123000, 299300, and 331000 respectively	Bulletin No. 2024-06	2025-01	8
VII	49	Deleted USSGL account 411912	Bulletin No. 2024-06	2025-01	1
VII	56	Revised Operand from "Equal" to "Within +/- \$1,000,000"	Bulletin No. 2024-06	2025-01	17
VII	57	Revised Operand from "Equal" to "Within +/- \$1,000,000"	Bulletin No. 2024-06	2025-01	17
VII	58	Revised Operand from "Equal" to "Within +/- \$1,000,000"	Bulletin No. 2024-06	2025-01	17
VII	59	Revised Operand from "Equal" to "Within +/- \$1,000,000"	Bulletin No. 2024-06	2025-01	17
VII	60	Revised Operand from "Equal" to "Within +/- \$1,000,000"	Bulletin No. 2024-06	2025-01	17
VII	61	Revised Operand from "Equal" to "Within +/- \$1,000,000"	Bulletin No. 2024-06	2025-01	17
VII	210	Added USSGL account 497200; Deleted USSGL account 487200; Revised Description and Right Side Label	Bulletin No. 2024-06	2025-01	1
VII	216	Added TAS Status value "U"; Revised Name, Description, and Fatal Periods	Bulletin No. 2024-06	2025-01	1
VII	220	Added SF133 Lines 3001 and 3011	Bulletin No. 2024-06	2025-01	1
VII	229	Deleted USSGL account 423400	Bulletin No. 2024-06	2025-01	8
VII	231	Added Business Event Type Code values "RWNCRD", "RWNCRID", "WNCRD", and "WNCRID"; Revised Fatal Periods	Bulletin No. 2024-06	2025-01	1
VII	233	Added	Bulletin No. 2024-06	2025-01	1
VII	811	Added	Bulletin No. 2024-06	2025-01	16
Bulletin No. 2024-04					
Part I Fiscal 2024					
I	<i>USSGL Chart of Accounts:</i>				
	None				
II	<i>USSGL Accounts and Definitions:</i>				
II	119000	Revised	Bulletin No. 2024-04	2024-09	7
II	120000	Revised	Bulletin No. 2024-04	2024-09	7
II	299100	Revised	Bulletin No. 2024-04	2024-09	1
III	<i>USSGL Account Transactions:</i>				
III	A144	Revised	Bulletin No. 2024-04	2024-09	1
III	A145	Revised	Bulletin No. 2024-04	2024-09	1
III	A494	Revised	Bulletin No. 2024-04	2024-09	1
III	A496	Revised	Bulletin No. 2024-04	2024-09	1
III	A548	Revised	Bulletin No. 2024-04	2024-09	1
III	A550	Revised	Bulletin No. 2024-04	2024-09	1
III	A532	Revised	Bulletin No. 2024-04	2024-09	1
III	A534	Revised	Bulletin No. 2024-04	2024-09	1

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>Additional Information</u>
III	A712	Revised	Bulletin No. 2024-04	2024-09	1
III	D306	Revised	Bulletin No. 2024-04	2024-09	8
III	D308	Revised	Bulletin No. 2024-04	2024-09	8
III	D310	Revised	Bulletin No. 2024-04	2024-09	8
III	D312	Revised	Bulletin No. 2024-04	2024-09	8
III	D402	Revised	Bulletin No. 2024-04	2024-09	8
III	D436	Revised	Bulletin No. 2024-04	2024-09	1
III	D437	Added	Bulletin No. 2024-04	2024-09	1
III	D438	Revised	Bulletin No. 2024-04	2024-09	1
IV	<i>USSGL Account Attributes:</i>				
	USSGL Proprietary and Budgetary Account Attribute Definition Report:				
	<u>Definition</u>				
	None				
IV	USSGL Proprietary and Budgetary Account Attribute Table:				
	<u>Attribute</u>				
	None				
	<u>USSGL</u>				
IV	439200	Revised Authority Type attribute domain value from "B/C/D/P/R/S" to "B/C/D/P/R/S/X"	Bulletin No. 2024-04	2024-09	1
IV	439300	Revised Authority Type attribute domain value from "B/C/D/P/R/S" to "B/C/D/P/R/S/X"	Bulletin No. 2024-04	2024-09	1
	<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				

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>Additional Information</u>
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				
V	Statement of Budgetary Resources:				
	<u>Column</u>				
	None				
	<u>Line</u>				
V	1290	Added USSGL accounts 439200 and 439300 with Authority Type attribute domain value "X"	Bulletin No. 2024-04	2024-09	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	1130	Added USSGL account 439200 with Authority Type attribute domain value "X"	Bulletin No. 2024-04	2024-09	1
V	1131	Added USSGL account 439300 with Authority Type attribute domain value "X"	Bulletin No. 2024-04	2024-09	1
V	1230	Added USSGL account 439200 with Authority Type attribute domain value "X"	Bulletin No. 2024-04	2024-09	1
V	1722	Revised Fund Type attribute domain value from "EG" to "EG/ER" for USSGL account 439300 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2024-04	2024-07	1
	<u>Footnote</u>				
	None				

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>Additional Information</u>
	<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	32E	Added pass exceptions for DoT and Treasury	Bulletin No. 2024-04	2024-07	1
VII	99	Added USSGL account 428700	Bulletin No. 2024-04	2024-06	1
VII	99E	Added pass exception for VA and DoC	Bulletin No. 2024-04	2024-06	1
VII	111E	Added pass exception for AFRH	Bulletin No. 2024-04	2024-06	6
VII	117E	Added pass exception for Fund Family 012 0601	Bulletin No. 2024-04	2024-06	1
VII	119	Revised description	Bulletin No. 2024-04	2024-07	1
VII	119E	Added pass exceptions for DoI and USACE; Revised exception criteria	Bulletin No. 2024-04	2024-07	1
VII	132E	Added pass exceptions for HUD	Bulletin No. 2024-04	2024-07	1
VII	Edits				
	<u>Edit Number</u>				
VII	4	Added Authority Type Code "X" for USSGL accounts 439200 and 439300	Bulletin No. 2024-04	2024-09	8
VII	37	Added Prior Year Adjustment Codes for all USSGL accounts; Revised to be fatal beginning in period 8 of FY24	Bulletin No. 2024-04	2024-07	1
VII	38	Added Prior Year Adjustment Codes for all USSGL accounts; Revised to be fatal beginning in period 7 of FY24	Bulletin No. 2024-04	2024-07	1
VII	39	Added Prior Year Adjustment Codes for all USSGL accounts; Revised to be fatal beginning in period 7 of FY24	Bulletin No. 2024-04	2024-07	1
VII	222	Added	Bulletin No. 2024-04	2024-06	10
VII	223	Added	Bulletin No. 2024-04	2024-06	10

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>Additional Information</u>
VII	224	Added	Bulletin No. 2024-04	2024-06	10
VII	225	Added	Bulletin No. 2024-04	2024-06	10
VII	226	Added	Bulletin No. 2024-04	2024-07	1
VII	227	Added	Bulletin No. 2024-04	2024-07	1
VII	228	Added	Bulletin No. 2024-04	2024-07	1
VII	229	Added	Bulletin No. 2024-04	2024-07	1
VII	230	Added	Bulletin No. 2024-04	2024-07	1
VII	231	Added	Bulletin No. 2024-04	2024-07	1
VII	232	Added	Bulletin No. 2024-04	2024-07	10
Bulletin No. 2024-04					
Part 2 Fiscal 2025					
I	<i>USSGL Chart of Accounts:</i>				
I	416500	Revised	Bulletin No. 2024-04	2025-01	1
I	416600	Revised	Bulletin No. 2024-04	2025-01	1
I	416700	Revised	Bulletin No. 2024-04	2025-01	1
I	417100	Revised	Bulletin No. 2024-04	2025-01	1
I	417112	Added	Bulletin No. 2024-04	2025-01	1
I	417200	Revised	Bulletin No. 2024-04	2025-01	1
I	417212	Added	Bulletin No. 2024-04	2025-01	1
I	417300	Revised	Bulletin No. 2024-04	2025-01	1
I	417312	Added	Bulletin No. 2024-04	2025-01	1
I	423100	Revised	Bulletin No. 2024-04	2025-01	1
I	423110	Added	Bulletin No. 2024-04	2025-01	1
II	<i>USSGL Accounts and Definitions:</i>				
II	416500	Revised	Bulletin No. 2024-04	2025-01	1
II	416512	Revised	Bulletin No. 2024-04	2025-01	1
II	416600	Revised	Bulletin No. 2024-04	2025-01	1
II	416612	Revised	Bulletin No. 2024-04	2025-01	1
II	416700	Revised	Bulletin No. 2024-04	2025-01	1
II	416712	Revised	Bulletin No. 2024-04	2025-01	1
II	417100	Revised	Bulletin No. 2024-04	2025-01	1
II	417112	Added	Bulletin No. 2024-04	2025-01	1
II	417200	Revised	Bulletin No. 2024-04	2025-01	1
II	417212	Added	Bulletin No. 2024-04	2025-01	1
II	417300	Revised	Bulletin No. 2024-04	2025-01	1

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>Additional Information</u>
II	417312	Added	Bulletin No. 2024-04	2025-01	1
II	423100	Revised	Bulletin No. 2024-04	2025-01	1
II	423110	Added	Bulletin No. 2024-04	2025-01	1
III	<i>USSGL Account Transactions:</i>				
III	A144	Revised	Bulletin No. 2024-04	2025-01	1
III	A145	Revised	Bulletin No. 2024-04	2025-01	1
III	A401	Revised	Bulletin No. 2024-04	2025-01	1
III	A402	Revised	Bulletin No. 2024-04	2025-01	1
III	A403	Deleted	Bulletin No. 2024-04	2025-01	8
III	A416	Revised	Bulletin No. 2024-04	2025-01	1
III	A420	Revised	Bulletin No. 2024-04	2025-01	1
III	A426	Revised	Bulletin No. 2024-04	2025-01	1
III	A430	Revised	Bulletin No. 2024-04	2025-01	1
III	A474	Revised	Bulletin No. 2024-04	2025-01	13
III	A475	Added	Bulletin No. 2024-04	2025-01	13
III	A477	Added	Bulletin No. 2024-04	2025-01	13
III	A478	Revised	Bulletin No. 2024-04	2025-01	13
III	A491	Added	Bulletin No. 2024-04	2025-01	13
III	A493	Added	Bulletin No. 2024-04	2025-01	13
III	A494	Revised	Bulletin No. 2024-04	2025-01	13
III	A495	Added	Bulletin No. 2024-04	2025-01	13
III	A496	Revised	Bulletin No. 2024-04	2025-01	13
III	A497	Added	Bulletin No. 2024-04	2025-01	13
III	A532	Revised	Bulletin No. 2024-04	2025-01	8
III	A534	Revised	Bulletin No. 2024-04	2025-01	8
III	A536	Revised	Bulletin No. 2024-04	2025-01	8
III	A538	Revised	Bulletin No. 2024-04	2025-01	8
III	A540	Revised	Bulletin No. 2024-04	2025-01	8
III	A542	Revised	Bulletin No. 2024-04	2025-01	8
III	A548	Revised	Bulletin No. 2024-04	2025-01	13
III	A550	Revised	Bulletin No. 2024-04	2025-01	13
III	A712	Revised	Bulletin No. 2024-04	2025-01	1
III	B615	Added	Bulletin No. 2024-04	2025-01	13
III	B616	Added	Bulletin No. 2024-04	2025-01	13
III	D306	Revised	Bulletin No. 2024-04	2025-01	8
III	D308	Revised	Bulletin No. 2024-04	2025-01	8
III	D310	Revised	Bulletin No. 2024-04	2025-01	8
III	D312	Revised	Bulletin No. 2024-04	2025-01	8
III	D402	Revised	Bulletin No. 2024-04	2025-01	8
III	D436	Revised	Bulletin No. 2024-04	2025-01	1
III	D437	Added	Bulletin No. 2024-04	2025-01	1

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>Additional Information</u>
III	D438	Revised	Bulletin No. 2024-04	2025-01	1
III	F104	Revised	Bulletin No. 2024-04	2025-01	1
III	F302	Revised	Bulletin No. 2024-04	2025-01	8,13
III	F376	Revised	Bulletin No. 2024-04	2025-01	1
III	F398	Added	Bulletin No. 2024-04	2025-01	8
III	F399	Added	Bulletin No. 2024-04	2025-01	8
	<i>USSGL Account Attributes:</i>				
	USSGL Proprietary and Budgetary Account Attribute Table:				
	Definition				
	None				
IV	USSGL Proprietary and Budgetary Account Attribute Table:				
	Attribute				
	None				
	USSGL				
IV	417100	Revised TAS Status attribute domain value from "U/E" to "U"	Bulletin No. 2024-04	2025-01	1
IV	417112	Added	Bulletin No. 2024-04	2025-01	1
IV	417212	Added	Bulletin No. 2024-04	2025-01	1
IV	417300	Revised TAS Status attribute domain value from "U/E" to "U"	Bulletin No. 2024-04	2025-01	1
IV	417312	Added	Bulletin No. 2024-04	2025-01	1
IV	423110	Added	Bulletin No. 2024-04	2025-01	13
IV	439200	Revised Authority Type attribute domain value from "B/C/D/P/R/S" to "B/C/D/P/R/S/X"	Bulletin No. 2024-04	2025-01	1
IV	439300	Revised Authority Type attribute domain value from "B/C/D/P/R/S" to "B/C/D/P/R/S/X"	Bulletin No. 2024-04	2025-01	1
	<i>USSGL Crosswalks to Standard External Reports:</i>				
V	Balance Sheet:				
	Column				
	None				
	Line				
	None				
	Footnote				
	None				
V	Statement of Net Cost:				
	Column				
	None				

**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>Additional Information</u>
	Line				
	None				
	Footnote				
	None				
V	Statement of Changes in Net Position:				
	Line				
	None				
V	Statement of Custodial Activity:				
	Line				
	None				
	Footnote				
	None				
V	Statement of Budgetary Resources:				
	Column				
	None				
	Line				
V	1071	Added USSGL accounts 417112, 417212, 417312, and 423110; Revised TAS Status attribute domain value from "U/E" to "U" for USSGL accounts 417100 and 417300	Bulletin No. 2024-04	2025-01	1
V	1290	Added USSGL account 439200 and 439300 with Authority Type attribute domain value "X"; Revised TAS Status attribute domain value from "U/E" to "U" for USSGL accounts 417100 and 417300	Bulletin No. 2024-04	2025-01	1
V	1890	Added USSGL account 423110; Revised TAS Status attribute domain value from "U/E" to "U" for USSGL accounts 417100 and 417300	Bulletin No. 2024-04	2025-01	1
V	4190	Added USSGL account 423110	Bulletin No. 2024-04	2025-01	1
	Footnote				
	None				
V	SF 133 and Schedule P: Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule				
	Column				
	None				

**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>Additional Information</u>
	<u>Line</u>				
V	1000	Revised TAS Status attribute domain value from "U/E" to "U" for USSGL account 417100	Bulletin No. 2024-04	2025-01	1
V	1010	Added USSGL accounts 417212 and 417312	Bulletin No. 2024-04	2025-01	1
V	1011	Added USSGL accounts 417112 and 417312	Bulletin No. 2024-04	2025-01	1
V	1020	Added USSGL account 423110; Revised TAS Status attribute domain value from "U/E" to "U" for USSGL accounts 417100 and 417300	Bulletin No. 2024-04	2025-01	1
V	1080	Deleted USSGL account 417100	Bulletin No. 2024-04	2025-01	1
V	1084	Added USSGL account 423110; Deleted USSGL accounts 417100 and 417300	Bulletin No. 2024-04	2025-01	1
V	1120	Revised TAS Status attribute domain value from "U/E" to "U" for USSGL account 417300	Bulletin No. 2024-04	2025-01	1
V	1121	Revised TAS Status attribute domain value from "U/E" to "U" for USSGL accounts 417100 and 417300	Bulletin No. 2024-04	2025-01	1
V	1130	Added USSGL account 439200 with Authority Type attribute domain value "X"	Bulletin No. 2024-04	2025-01	1
V	1131	Added USSGL account 439300 with Authority Type attribute domain value "X"	Bulletin No. 2024-04	2025-01	1
V	1203	Revised TAS Status attribute domain value from "U/E" to "U" for USSGL accounts 417100 and 417300	Bulletin No. 2024-04	2025-01	1
V	1220	Revised TAS Status attribute domain value from "U/E" to "U" for USSGL account 417300	Bulletin No. 2024-04	2025-01	1
V	1221	Revised TAS Status attribute domain value from "U/E" to "U" for USSGL accounts 417100 and 417300	Bulletin No. 2024-04	2025-01	1
V	1230	Added USSGL account 439200 with Authority Type attribute domain value "X"	Bulletin No. 2024-04	2025-01	1
V	1700	Added USSGL account 423110	Bulletin No. 2024-04	2025-01	1
V	1711	Revised TAS Status attribute domain value from "U/E" to "U" for USSGL accounts 417100 and 417300	Bulletin No. 2024-04	2025-01	1
V	1722	Revised Fund Type attribute domain value from "EG" to "EG/ER" for USSGL account 439300 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2024-04	2025-01	1
V	1800	Added USSGL account 423110	Bulletin No. 2024-04	2025-01	1
V	1810	Revised TAS Status attribute domain value from "U/E" to "U" for USSGL account 417300	Bulletin No. 2024-04	2025-01	1
V	1952	Deleted USSGL account 417100	Bulletin No. 2024-04	2025-01	1
V	4030	Added USSGL account 423110	Bulletin No. 2024-04	2025-01	1
V	4052	Added USSGL account 423110	Bulletin No. 2024-04	2025-01	1
V	4120	Added USSGL account 423110	Bulletin No. 2024-04	2025-01	1
V	4142	Added USSGL account 423110	Bulletin No. 2024-04	2025-01	1
V	5311	Revised TAS Status attribute domain value from "U/E" to "U" for USSGL account 417100	Bulletin No. 2024-04	2025-01	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>Additional Information</u>
V	5313	Revised TAS Status attribute domain value from "U/E" to "U" for USSGL account 417100	Bulletin No. 2024-04	2025-01	1
V	5314	Revised TAS Status attribute domain value from "U/E" to "U" for USSGL account 417100	Bulletin No. 2024-04	2025-01	1
	<u>Footnote</u>				
	None				
	<i>USSGL Crosswalks to Reclassified Statements:</i>				
VI	Reclassified Statement of Net Cost:				
	<u>Column</u>				
	None				
	<u>Line</u>				
	None				
	<u>Footnote</u>				
	None				
VI	Reclassified Statement of Operations and Changes in Net Position				
	<u>Column</u>				
	None				
	<u>Line</u>				
	None				
	<u>Footnote</u>				
	None				
	<i>Validations and Edits</i>				
VII	Validations				
	<u>Validation Number</u>				
VII	99	Added USSGL account 428700	Bulletin No. 2024-04	2025-01	1
VII	99E	Added pass exception for VA	Bulletin No. 2024-04	2025-01	1
VII	117E	Added pass exception for Fund Family 012 0601	Bulletin No. 2024-04	2025-01	1
VII	119	Revised description	Bulletin No. 2024-04	2025-01	1
VII	119E	Added pass exceptions for DoI and USACE; Revised exception criteria	Bulletin No. 2024-04	2025-01	1
VII	132E	Added pass exceptions for HUD	Bulletin No. 2024-04	2025-01	1

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>Additional Information</u>
VII	Edits				
	<u>Edit Number</u>				
VII	4	Added USSGL accounts 417112 and 417212 and added Authority Type Code "X" for USSGL accounts 439200 and 439300	Bulletin No. 2024-04	2025-01	8
VII	15	Deleted USSGL account 417300	Bulletin No. 2024-04	2025-01	8
VII	21	Added USSGL accounts 417112, 417212, 417312, and 423110 to Closing Groups 417100, 417200, 420100, and 422200 respectively; Added Authority Type Code "X" to USSGL accounts 439200 and 439300 in Closing Group 414900	Bulletin No. 2024-04	2025-01	8
VII	24	Added USSGL accounts 417112, 417212, 417312, and 423110	Bulletin No. 2024-04	2025-01	
VII	37	Added USSGL account 417312	Bulletin No. 2024-04	2025-01	8
VII	37	Added Prior Year Adjustment Codes for all USSGL accounts; Revised to be fatal	Bulletin No. 2024-04	2025-01	1
VII	38	Added Prior Year Adjustment Codes for all USSGL accounts; Revised to be fatal	Bulletin No. 2024-04	2025-01	1
VII	39	Added Prior Year Adjustment Codes for all USSGL accounts; Revised to be fatal	Bulletin No. 2024-04	2025-01	1
VII	46	Added USSGL account 423110	Bulletin No. 2024-04	2025-01	8
VII	47	Added USSGL account 423110	Bulletin No. 2024-04	2025-01	8
VII	69	Added USSGL accounts 417112, 417212, 417312, and 423110	Bulletin No. 2024-04	2025-01	8
VII	70	Added USSGL accounts 417112, 417212, 417312, and 423110	Bulletin No. 2024-04	2025-01	8
VII	71	Added USSGL accounts 417112, 417212, 417312, and 423110	Bulletin No. 2024-04	2025-01	8
VII	72	Added USSGL accounts 417112, 417212, 417312, and 423110	Bulletin No. 2024-04	2025-01	8
VII	73	Added USSGL accounts 417112, 417212, 417312, and 423110	Bulletin No. 2024-04	2025-01	8
VII	100	Added USSGL accounts 417112, 417212, 417312, and 423110	Bulletin No. 2024-04	2025-01	8
VII	101	Added USSGL accounts 417112, 417212, 417312, and 423110	Bulletin No. 2024-04	2025-01	8
VII	102	Added USSGL accounts 417112, 417212, 417312, and 423110	Bulletin No. 2024-04	2025-01	8
VII	103	Added USSGL accounts 417112, 417212, 417312, and 423110	Bulletin No. 2024-04	2025-01	8
VII	104	Added USSGL accounts 417112, 417212, 417312, and 423110	Bulletin No. 2024-04	2025-01	8
VII	105	Added USSGL accounts 417112, 417212, 417312, and 423110	Bulletin No. 2024-04	2025-01	8
VII	106	Added USSGL accounts 417112, 417212, 417312, and 423110	Bulletin No. 2024-04	2025-01	8
VII	107	Added USSGL accounts 417112, 417212, 417312, and 423110	Bulletin No. 2024-04	2025-01	8
VII	118	Added USSGL accounts 417112, 417212, 417312, and 423110	Bulletin No. 2024-04	2025-01	8
VII	119	Added USSGL accounts 417112, 417212, 417312, and 423110	Bulletin No. 2024-04	2025-01	8
VII	120	Added USSGL accounts 417112, 417212, 417312, and 423110	Bulletin No. 2024-04	2025-01	8
VII	121	Added USSGL accounts 417112, 417212, 417312, and 423110	Bulletin No. 2024-04	2025-01	8
VII	122	Added USSGL accounts 417112, 417212, 417312, and 423110	Bulletin No. 2024-04	2025-01	8
VII	123	Added USSGL accounts 417112, 417212, 417312, and 423110	Bulletin No. 2024-04	2025-01	8
VII	134	Added USSGL accounts 417112, 417212, 417312, and 423110	Bulletin No. 2024-04	2025-01	8
VII	135	Added USSGL accounts 417112, 417212, 417312, and 423110	Bulletin No. 2024-04	2025-01	8
VII	136	Added USSGL accounts 417112, 417212, 417312, and 423110	Bulletin No. 2024-04	2025-01	8
VII	137	Added USSGL accounts 417112, 417212, 417312, and 423110	Bulletin No. 2024-04	2025-01	8
VII	138	Added USSGL accounts 417112, 417212, 417312, and 423110	Bulletin No. 2024-04	2025-01	8
VII	139	Added USSGL accounts 417112, 417212, 417312, and 423110	Bulletin No. 2024-04	2025-01	8

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>Additional Information</u>
VII	156	Added USSGL accounts 417112, 417212, 417312, and 423110	Bulletin No. 2024-04	2025-01	8
VII	157	Added USSGL accounts 417112, 417212, 417312, and 423110	Bulletin No. 2024-04	2025-01	8
VII	158	Added USSGL accounts 417112, 417212, 417312, and 423110	Bulletin No. 2024-04	2025-01	8
VII	159	Added USSGL accounts 417112, 417212, 417312, and 423110	Bulletin No. 2024-04	2025-01	8
VII	160	Added USSGL accounts 417112, 417212, 417312, and 423110	Bulletin No. 2024-04	2025-01	8
VII	164	Added USSGL accounts 417112, 417212, 417312, and 423110	Bulletin No. 2024-04	2025-01	8
VII	165	Added USSGL accounts 417112, 417212, 417312, and 423110	Bulletin No. 2024-04	2025-01	8
VII	183	Added USSGL accounts 417112, 417212, 417312, and 423110	Bulletin No. 2024-04	2025-01	8
VII	192	Added USSGL accounts 417112, 417212, 417312, and 423110	Bulletin No. 2024-04	2025-01	8
VII	193	Added USSGL accounts 417112, 417212, 417312, and 423110	Bulletin No. 2024-04	2025-01	8
VII	194	Added USSGL accounts 417112, 417212, 417312, and 423110	Bulletin No. 2024-04	2025-01	8
VII	197	Added USSGL accounts 417112, 417212, 417312, and 423110	Bulletin No. 2024-04	2025-01	8
VII	212	Added USSGL account 417312	Bulletin No. 2024-04	2025-01	8
VII	214	Deleted USSGL account 417300	Bulletin No. 2024-04	2025-01	8
VII	221	Added USSGL accounts 417112, 417212, 417312, and 423110	Bulletin No. 2024-04	2025-01	8
VII	222	Added	Bulletin No. 2024-04	2025-01	10
VII	223	Added	Bulletin No. 2024-04	2025-01	10
VII	224	Added	Bulletin No. 2024-04	2025-01	10
VII	225	Added	Bulletin No. 2024-04	2025-01	10
VII	226	Added	Bulletin No. 2024-04	2025-01	1
VII	227	Added	Bulletin No. 2024-04	2025-01	1
VII	228	Added	Bulletin No. 2024-04	2025-01	1
VII	229	Added	Bulletin No. 2024-04	2025-01	1
VII	230	Added	Bulletin No. 2024-04	2025-01	1
VII	231	Added	Bulletin No. 2024-04	2025-01	1
VII	232	Added	Bulletin No. 2024-04	2025-01	10
Bulletin No. 2024-03					
Part 1 Fiscal 2024					
I USSGL Chart of Accounts:					
I	195000	Category modified from "Other Assets" to "Property, Plant & Equipment"	Bulletin No. 2024-03	2024-06	11
I	195900	Category modified from "Other Assets" to "Property, Plant & Equipment"	Bulletin No. 2024-03	2024-06	11
I	233000	Category modified from "Other Liabilities" to "Unearned Revenue"	Bulletin No. 2024-03	2024-06	11
I	214010	Category modified from "Other Liabilities" to "Accrued Liabilities - Other"	Bulletin No. 2024-03	2024-06	11
I	220500	Category modified from "Accrued Liabilities - Other" to "Unearned Revenue"	Bulletin No. 2024-03	2024-06	11
I	221100	Category modified from "Accrued Liabilities - Payroll and Benefits" to "Other Liabilities"	Bulletin No. 2024-03	2024-06	11
I	222500	Category modified from "Accrued Liabilities - Payroll and Benefits" to "Accrued Liabilities - Other"	Bulletin No. 2024-03	2024-06	11

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>Additional Information</u>
II	<i>USSGL Accounts and Definitions:</i>				
II	182000	Revised	Bulletin No. 2024-03	2024-06	7
II	193000	Revised	Bulletin No. 2024-03	2024-06	7
II	195000	Revised	Bulletin No. 2024-03	2024-06	7
II	411910	Revised	Bulletin No. 2024-03	2024-06	1
III	<i>USSGL Account Transactions:</i>				
III	A176	Revised	Bulletin No. 2024-03	2024-06	2
III	D540	Revised	Bulletin No. 2024-03	2024-06	7
III	D542	Revised	Bulletin No. 2024-03	2024-06	7
III	D610	Revised	Bulletin No. 2024-03	2024-06	2
III	E602	Revised	Bulletin No. 2024-03	2024-06	7
IV	<i>USSGL Account Attributes:</i>				
	USSGL Proprietary and Budgetary Account Attribute Definition Report:				
	<u>Definition</u>				
	None				
IV	USSGL Proprietary and Budgetary Account Attribute Table:				
	<u>Attribute</u>				
	None				
	<u>USSGL</u>				
IV	193000	Revised TAS Status Code from "U/E" to "U/E/C"	Bulletin No. 2024-03	2024-06	2
IV	193900	Revised TAS Status Code from "U/E" to "U/E/C"	Bulletin No. 2024-03	2024-06	2
IV	233000	Revised Transaction Code Attribute domain value from "X/N" to "X/K/N"	Bulletin No. 2024-03	2024-06	2
IV	293000	Revised TAS Status Code from "U/E" to "U/E/C". Revised Transaction Code Attribute domain value from "X/N" to "X/K/N"	Bulletin No. 2024-03	2024-06	2
IV	293010	Revised TAS Status Code from "U/E" to "U/E/C". Revised Transaction Code Attribute domain value from "X/N" to "X/K/N"	Bulletin No. 2024-03	2024-06	2
IV	416512	Revised Fund Type attribute domain value from "ET" to "ES/ET" and BEA Category Code attribute domain value from "D" to "D/M"	Bulletin No. 2024-03	2024-06	1
IV	416612	Revised Fund Type attribute domain value from "ET" to "ES/ET" and BEA Category Code attribute domain value from "D" to "D/M"	Bulletin No. 2024-03	2024-06	1
IV	416712	Revised Fund Type attribute domain value from "ET" to "ES/ET" and BEA Category Code attribute domain value from "D" to "D/M"	Bulletin No. 2024-03	2024-06	1
IV	428700	Revised Reimbursable Flag from "D" to "D/R"	Bulletin No. 2024-03	2024-06	1
IV	593900	Revised Custodial Noncustodial Indicator attribute from "A/S" to blank. Revised Exchange Nonexchange Code from "T/X" to "X"	Bulletin No. 2024-03	2024-06	2

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>Additional Information</u>
	<i>USSGL Crosswalks to Standard External Reports:</i>				
V	Balance Sheet:				
	<u>Line</u>				
V	12	Revised Line 12 name to "Property, plant, and equipment, net* (Note 10)"	Bulletin No. 2024-03	2024-06	9
V	21	Removed (Note 17) reference	Bulletin No. 2024-03	2024-06	9
V	28	Revised the Note Reference from 14 to 14A	Bulletin No. 2024-03	2024-06	9
V	30	Revised Line 30 name to "Pensions, other post employment, and veterans benefits payable* (Note 15)"	Bulletin No. 2024-03	2024-06	9
V	37	Revised Note Reference from 18, 19, and 20 to 18 and 19 only	Bulletin No. 2024-03	2024-06	9
	<u>Footnote</u>				
V	10	Added Footnote 10 (Was mistakenly cut from last published version)	Bulletin No. 2024-03	2024-06	2
V	11	Added Footnote 11 to add context to Line 12	Bulletin No. 2024-03	2024-06	9
V	Statement of Net Cost:				
	<u>Line</u>				
V	2	Add USSGL account 571400	Bulletin No. 2024-03	2024-06	2
V	2	USSGL account 593000 revised Exchange/Non-Exchange attribute domain value from blank to "X"	Bulletin No. 2024-03	2024-06	2
V	2	USSGL account 593300 revised Exchange/Non-Exchange attribute domain value from blank to "X"	Bulletin No. 2024-03	2024-06	2
V	2	USSGL account 593900 revised Custodial/Non-Custodial attribute domain value from "A" to blank.	Bulletin No. 2024-03	2024-06	2
V	2	Add USSGL account 599900	Bulletin No. 2024-03	2024-06	2
	<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>				

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Summary of Changes**

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>Additional Information</u>
	None				
V	Statement of Budgetary Resources:				
	<u>Column</u>				
V	None				
	<u>Line</u>				
V	1071	Revised Fund Type attribute domain value from "ET" to "ES/ET" for USSGL accounts 416512, 416612, & 416712	Bulletin No. 2024-03	2024-06	1
V	Footnote				
	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 428700 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2024-03	2024-06	1
V	1010	Added USSGL accounts 416612 and 416712 with Fund Type attribute domain value "ES"	Bulletin No. 2024-03	2024-06	1
V	1011	Added USSGL accounts 416612 and 416712 with Fund Type attribute domain value "ES"	Bulletin No. 2024-03	2024-06	1
V	1020	Added USSGL account 428700 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2024-03	2024-06	1
V	1060	Added USSGL account 416512 with Fund Type attribute domain value "ES"	Bulletin No. 2024-03	2024-06	1
V	1701	Added USSGL account 428700 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2024-03	2024-06	1
V	3060	Added USSGL account 428700 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2024-03	2024-06	1
V	3061	Added USSGL account 428700 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2024-03	2024-06	1
V	3070	Added USSGL account 428700 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2024-03	2024-06	1
V	3090	Added USSGL account 428700 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2024-03	2024-06	1
V	4050	Added USSGL account 428700 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2024-03	2024-06	1
V	5312	Added USSGL account 428700 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2024-03	2024-06	1
V	5313	Added USSGL account 428700 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2024-03	2024-06	1
V	5332	Added USSGL account 428700 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2024-03	2024-06	1
V	5333	Added USSGL account 428700 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2024-03	2024-06	1
V	5342	Added USSGL account 428700 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2024-03	2024-06	1
V	5343	Added USSGL account 428700 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2024-03	2024-06	1
V	Footnote				
	None				

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>Additional Information</u>
	<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>				
	Footnote				
	<i>Validations and Edits</i>				
VII	Validations				
	<u>Validation Number</u>				
VII	22E	Added pass exceptions for (GSA and USIDFC)	Bulletin No. 2024-03	2024-02	6
VII	44E	Added pass exceptions (HHS)	Bulletin No. 2024-03	2024-02	6
VII	46E	Deleted pass exceptions (DoD)	Bulletin No. 2024-03	2024-04	1
VII	70E	Added pass exception (Treasury)	Bulletin No. 2024-03	2024-04	6
VII	98	Added USSGL accounts 137400 and 137900	Bulletin No. 2024-03	2024-04	16
VII	99E	Added pass exceptions (EPA)	Bulletin No. 2024-03	2024-02	6
VII	99E	Added pass exceptions (HHS)	Bulletin No. 2024-03	2024-03	6
VII	129E	Added pass exceptions (DoE)	Bulletin No. 2024-03	2024-02	6
VII	132E	Added pass exceptions (DoL and NSF)	Bulletin No. 2024-03	2024-02	6
VII	Edits				
	<u>Edit Number</u>				
VII	21	Added Authority Type Code "P" to USSGL account 413810 in Closing Group 420100	Bulletin No. 2024-03	2024-02	8
VII	184	Added Balance Sheet Line 25.6	Bulletin No. 2024-03	2024-05	17
VII	188	Added Balance Sheet Line 6.3	Bulletin No. 2024-03	2024-05	17
VII	216	Revised description	Bulletin No. 2024-03	2024-04	1
VII	218	Added Prior Year Adjustment attribute with Domain Value "X"	Bulletin No. 2024-03	2024-04	1
VII	221	Added for Disaster Emergency Fund Code "AAE"	Bulletin No. 2024-03	2024-02	10
Bulletin No. 2024-03					
Part 2 Fiscal 2025					

**U.S. Standard General Ledger
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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>Additional Information</u>
I	<i>USSGL Chart of Accounts:</i>				
I	195000	Category modified from "Other Assets" to "Property, Plant & Equipment"	Bulletin No. 2024-03	2025-01	11
I	195900	Category modified from "Other Assets" to "Property, Plant & Equipment"	Bulletin No. 2024-03	2025-01	11
I	233000	Category modified from "Other Liabilities" to "Unearned Revenue"	Bulletin No. 2024-03	2025-01	11
I	214010	Category modified from "Other Liabilities" to "Accrued Liabilities - Other"	Bulletin No. 2024-03	2025-01	11
I	220500	Category modified from "Accrued Liabilities - Other" to "Unearned Revenue"	Bulletin No. 2024-03	2025-01	11
I	221100	Category modified from "Accrued Liabilities - Payroll and Benefits" to "Other Liabilities"	Bulletin No. 2024-03	2025-01	11
I	222500	Category modified from "Accrued Liabilities - Payroll and Benefits" to "Accrued Liabilities - Other"	Bulletin No. 2024-03	2025-01	11
II	<i>USSGL Accounts and Definitions:</i>				
II	182000	Revised	Bulletin No. 2024-03	2025-01	7
II	193000	Revised	Bulletin No. 2024-03	2025-01	7
II	195000	Revised	Bulletin No. 2024-03	2025-01	7
II	411910	Revised	Bulletin No. 2024-03	2025-01	1
III	<i>USSGL Account Transactions:</i>				
III	A176	Revised	Bulletin No. 2024-03	2025-01	2
III	D540	Revised	Bulletin No. 2024-03	2025-01	7
III	D542	Revised	Bulletin No. 2024-03	2025-01	7
III	D610	Revised	Bulletin No. 2024-03	2025-01	2
III	E602	Revised	Bulletin No. 2024-03	2025-01	7
	<i>USSGL Account Attributes:</i>				
IV	USSGL Proprietary and Budgetary Account Attribute Table:				
	<u>Definition</u>				
	None				
IV	USSGL Proprietary and Budgetary Account Attribute Table:				
	<u>Attribute</u>				
	None				
	<u>USSGL</u>				
IV	193000	Revised TAS Status Code from "U/E" to "U/E/C"	Bulletin No. 2024-03	2025-01	2
IV	193900	Revised TAS Status Code from "U/E" to "U/E/C"	Bulletin No. 2024-03	2025-01	2
IV	233000	Revised Transaction Code Attribute domain value from "X/N" to "X/K/N"	Bulletin No. 2024-03	2025-01	2
IV	293000	Revised TAS Status Code from "U/E" to "U/E/C". Revised Transaction Code Attribute domain value from "X/N" to "X/K/N"	Bulletin No. 2024-03	2025-01	2
IV	293010	Revised TAS Status Code from "U/E" to "U/E/C". Revised Transaction Code Attribute domain value from "X/N" to "X/K/N"	Bulletin No. 2024-03	2025-01	2

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>Additional Information</u>
IV	416512	Revised Fund Type attribute domain value from "ET" to "ES/ET" and BEA Category Code attribute domain value from "D" to "D/M"	Bulletin No. 2024-03	2025-01	1
IV	416612	Revised Fund Type attribute domain value from "ET" to "ES/ET" and BEA Category Code attribute domain value from "D" to "D/M"	Bulletin No. 2024-03	2025-01	1
IV	416712	Revised Fund Type attribute domain value from "ET" to "ES/ET" and BEA Category Code attribute domain value from "D" to "D/M"	Bulletin No. 2024-03	2025-01	1
IV	428700	Revised Reimbursable Flag from "D" to "D/R"	Bulletin No. 2024-03	2025-01	1
IV	593900	Revised Custodial Noncustodial Indicator attribute from "A/S" to blank. Revised Exchange Nonexchange Code from "T/X" to "X".	Bulletin No. 2024-03	2025-01	2
<i>USSGL Crosswalks to Standard External Reports:</i>					
V	Balance Sheet:				
	<u>Column</u>				
	None				
V	<u>Line</u>				
V	12	Revised Line 12 name to "Property, plant, and equipment, net* (Note 10)"	Bulletin No. 2024-03	2025-01	9
V	21	Removed (Note 17) reference	Bulletin No. 2024-03	2025-01	9
V	28	Revised the Note Reference from 14 to 14A	Bulletin No. 2024-03	2025-01	9
V	30	Revised Line 30 name to "Pensions, other post employment, and veterans benefits payable* (Note 15)"	Bulletin No. 2024-03	2025-01	9
V	37	Revised Note Reference from 18, 19, and 20 to 18 and 19 only	Bulletin No. 2024-03	2025-01	9
	<u>Footnote</u>				
V	10	Added Footnote 10 (Was mistakenly cut from last published version)	Bulletin No. 2024-03	2025-01	2
V	11	Added Footnote 11 to add context to Line 12	Bulletin No. 2024-03	2025-01	9
V	Statement of Net Cost:				
	<u>Column</u>				
	None				
V	<u>Line</u>				
V	2	Add USSGL account 571400	Bulletin No. 2024-03	2025-01	2
V	2	USSGL account 593000 revised Exchange/Non-Exchange attribute domain value from blank to "X"	Bulletin No. 2024-03	2025-01	2
V	2	USSGL account 593300 revised Exchange/Non-Exchange attribute domain value from blank to "X"	Bulletin No. 2024-03	2025-01	2
V	2	USSGL account 593900 revised Custodial/Non-Custodial attribute domain value from "A" to blank.	Bulletin No. 2024-03	2025-01	2
V	2	Add USSGL account 599900	Bulletin No. 2024-03	2025-01	2

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>Additional Information</u>
	Footnote				
	None				
V	Statement of Changes in Net Position:				
	Line				
	None				
V	Statement of Custodial Activity:				
	Line				
	None				
	Footnote				
	None				
V	Statement of Budgetary Resources:				
	Column				
	None				
	Line				
V	1071	Revised Fund Type attribute domain value from "ET" to "ES/ET" for USSGL accounts 416512, 416612, & 416712	Bulletin No. 2024-03	2025-01	1
	Footnote				
	None				
V	SF 133 and Schedule P: Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule				
	Column				
	None				
	Line				
V	1000	Added USSGL account 428700 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2024-03	2025-01	1
V	1010	Added USSGL accounts 416612 and 416712 with Fund Type attribute domain value "ES"	Bulletin No. 2024-03	2025-01	1
V	1011	Added USSGL accounts 416612 and 416712 with Fund Type attribute domain value "ES"	Bulletin No. 2024-03	2025-01	1
V	1020	Added USSGL account 428700 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2024-03	2025-01	1
V	1060	Added USSGL account 416512 with Fund Type attribute domain value "ES"	Bulletin No. 2024-03	2025-01	1
V	1701	Added USSGL account 428700 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2024-03	2025-01	1
V	3060	Added USSGL account 428700 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2024-03	2025-01	1
V	3061	Added USSGL account 428700 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2024-03	2025-01	1

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

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	Additional Information
V	3070	Added USSGL account 428700 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2024-03	2025-01	1
V	3090	Added USSGL account 428700 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2024-03	2025-01	1
V	4050	Added USSGL account 428700 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2024-03	2025-01	1
V	5312	Added USSGL account 428700 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2024-03	2025-01	1
V	5313	Added USSGL account 428700 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2024-03	2025-01	1
V	5332	Added USSGL account 428700 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2024-03	2025-01	1
V	5333	Added USSGL account 428700 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2024-03	2025-01	1
V	5342	Added USSGL account 428700 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2024-03	2025-01	1
V	5343	Added USSGL account 428700 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2024-03	2025-01	1
	Footnote				
	None				
	<i>USSGL Crosswalks to Reclassified Statements:</i>				
VI	Reclassified Statement of Net Cost:				
VI	<u>Column</u>				
	None				
	<u>Line</u>				
	None				
	<u>Footnote</u>				
	None				
VI	Reclassified Statement of Operations and Changes in Net Position				
	<u>Column</u>				
	<u>Line</u>				
	<u>Footnote</u>				
	<i>Validations and Edits</i>				
VII	Validations				
	<u>Validation Number</u>				
VII	44E	Added pass exceptions (HHS)	Bulletin No. 2024-03	2025-02	6
VII	46E	Deleted pass exceptions (DoD)	Bulletin No. 2024-03	2025-02	1
VII	70E	Added pass exception (Treasury)	Bulletin No. 2024-03	2025-02	6

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>Additional Information</u>
VII	98	Added USSGL accounts 137400 and 137900	Bulletin No. 2024-03	2025-02	16
VII	99E	Added pass exception (EPA)	Bulletin No. 2024-03	2025-02	6
VII	132E	Added pass exceptions (DoL and NSF)	Bulletin No. 2024-03	2025-02	6
VII	Edits				
	<u>Edit Number</u>				
VII	21	Added Authority Type Code "P" to USSGL account 413810 in Closing Group 420100	Bulletin No. 2024-03	2025-02	8
VII	125	Revised to be fatal	Bulletin No. 2024-03	2025-02	15
VII	126	Revised to be fatal	Bulletin No. 2024-03	2025-02	15
VII	127	Revised to be fatal	Bulletin No. 2024-03	2025-02	15
VII	128	Revised to be fatal	Bulletin No. 2024-03	2025-02	15
VII	129	Revised to be fatal	Bulletin No. 2024-03	2025-02	15
VII	130	Revised to be fatal	Bulletin No. 2024-03	2025-02	15
VII	131	Revised to be fatal	Bulletin No. 2024-03	2025-02	15
VII	132	Revised to be fatal	Bulletin No. 2024-03	2025-02	15
VII	184	Added Balance Sheet Line 25.6	Bulletin No. 2024-03	2025-02	17
VII	188	Added Balance Sheet Line 6.3	Bulletin No. 2024-03	2025-02	17
VII	216	Revised description	Bulletin No. 2024-03	2025-02	1
VII	218	Added Prior Year Adjustment attribute with Domain Value "X"	Bulletin No. 2024-03	2025-02	1
VII	221	Added for Disaster Emergency Fund Code "AAE"	Bulletin No. 2024-03	2025-02	10
Bulletin No. 2024-01					
Part 1 Fiscal 2024					
I	<i>USSGL Chart of Accounts:</i>				
II	<i>USSGL Accounts and Definitions:</i>				
III	<i>USSGL Account Transactions:</i>				
III	A144	Revised	Bulletin No. 2024-01	2024-01	2
III	A203	Added	Bulletin No. 2024-01	2024-01	2
III	A401	Added	Bulletin No. 2024-01	2024-01	1
III	A410	Revised	Bulletin No. 2024-01	2024-01	1
III	A414	Revised	Bulletin No. 2024-01	2024-01	1
III	A426	Revised	Bulletin No. 2024-01	2024-01	1
III	B117	Added	Bulletin No. 2024-01	2024-01	1
III	B145	Added	Bulletin No. 2024-01	2024-01	1
III	B419	Added	Bulletin No. 2024-01	2024-01	11

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>Additional Information</u>
III	C731	Added	Bulletin No. 2024-01	2024-01	11
III	C732	Added	Bulletin No. 2024-01	2024-01	11
III	C733	Added	Bulletin No. 2024-01	2024-01	11
III	F112	Revised	Bulletin No. 2024-01	2024-01	1
III	F127	Revised	Bulletin No. 2024-01	2024-01	1
IV	<i>USSGL Account Attributes:</i>				
	USSGL Proprietary and Budgetary Account Attribute Definition Report:				
	<u>Definition</u>				
IV	USSGL Proprietary and Budgetary Account Attribute Table:				
	<u>Attribute</u>				
	<u>USSGL</u>				
IV	259100	Revised Transitioning Code attribute domain value from "X/K" to "X/K/N"	Bulletin No. 2024-01	2024-01	1
IV	412600	Revised Authority Type attribute domain value from "B/P" to "B/P/R"	Bulletin No. 2024-01	2024-01	1
IV	413900	Revised Debit/Credit attribute domain value from "D/C" to "D"	Bulletin No. 2024-01	2024-01	1
IV	417600	Revised Authority Type attribute domain value from "P/S" to "D/P/S"	Bulletin No. 2024-01	2024-01	1
IV	419000	Revised Authority Type attribute domain value from "P/S" to "D/P/S"	Bulletin No. 2024-01	2024-01	1
IV	419200	Revised Reimbursable Flag attribute domain value from "D" to "D/R"	Bulletin No. 2024-01	2024-01	1
IV	432100	Revised PYA attribute domain value from "P" to "P/X" and DEFC attribute domain value from blank to "1 or 3 character OMB approved value"	Bulletin No. 2024-01	2024-01	1
IV	433000	Revised DEFC attribute domain value from blank to "1 or 3 character OMB approved value"	Bulletin No. 2024-01	2024-01	1
IV	470000	Revised Debit/Credit attribute domain value from "D/C" to "C"	Bulletin No. 2024-01	2024-01	1
IV	593900	Revised Financing Account Code attribute domain value from blank to "D/G/N"	Bulletin No. 2024-01	2024-01	2
	<i>USSGL Crosswalks to Standard External Reports:</i>				
V	Balance Sheet:				
	<u>Column</u>				
	None				
	<u>Footnote</u>				
	None				
V	Statement of Net Cost:				
	<u>Line</u>				
	None				
	<u>Footnote</u>				

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>Additional Information</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				
V	Statement of Budgetary Resources:				
	<u>Column</u>				
	None				
	<u>Line</u>				
V	1071	Added USSGL accounts 417600 and 419000 with Authority Type attribute domain value "D"	Bulletin No. 2024-01	2024-01	1
V	1071	Added USSGL account 439400 with Debit/Credit attribute domain value "D"	Bulletin No. 2024-01	2024-03	1
V	1290	Added USSGL account 412600 with Authority Type attribute domain value "R"; Revised Authority Type attribute domain value from "B/D/P/R/S" to "B/D/P/R" for USSGL account 439300	Bulletin No. 2024-01	2024-01	1
V	1290	Added USSGL account 439400 with Debit/Credit attribute domain value "D"	Bulletin No. 2024-01	2024-03	1
V	2204	Revised Debit/Credit attribute domain value from "C" to "D/C" for USSGL account 451000	Bulletin No. 2024-01	2024-01	1
	<u>Footnote</u>				
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 439400 with Debit/Credit attribute domain value "D"	Bulletin No. 2024-01	2024-03	1

**U.S. Standard General Ledger
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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>Additional Information</u>
V	1010	Added USSGL accounts 417600 and 419000 with Authority Type attribute domain value "D"	Bulletin No. 2024-01	2024-01	1
V	1011	Added USSGL accounts 417600 and 419000 with Authority Type attribute domain value "D"	Bulletin No. 2024-01	2024-01	1
V	1012	Added USSGL account 419200 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2024-01	2024-01	1
V	1020	Revised Debit/Credit attribute domain value from "D" to "D/C" and Trans Code attribute domain value from "N" to "K/N" for USSGL account 438200 with TAS Status attribute domain value "E"	Bulletin No. 2024-01	2024-01	1
V	1026	Revised PYA attribute domain value from "P" to "X" for USSGL account 432100	Bulletin No. 2024-01	2024-01	1
V	1086	Revised PYA attribute domain value from "P" to "X" for USSGL account 432100	Bulletin No. 2024-01	2024-01	1
V	1101	Added USSGL account 412600 with Authority Type attribute domain value "R"	Bulletin No. 2024-01	2024-01	1
V	1101	Added USSGL account 439400 with Debit/Credit attribute domain value "D"	Bulletin No. 2024-01	2024-03	1
V	1170	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER" to "EC/EG/EM/EP/ER/ES" for USSGL account 411900	Bulletin No. 2024-01	2024-01	1
V	1230	Deleted Authority Type attribute domain value "S" from USSGL account 439300	Bulletin No. 2024-01	2024-01	1
V	1940	Revised Debit/Credit attribute domain value from "C" to "D/C" for USSGL account 451000	Bulletin No. 2024-01	2024-01	1
V	1941	Revised Debit/Credit attribute domain value from "C" to "D/C" for USSGL account 451000	Bulletin No. 2024-01	2024-01	1
V	1951	Revised Debit/Credit attribute domain value from "C" to "D/C" for USSGL account 451000	Bulletin No. 2024-01	2024-01	1
V	2201	Revised Debit/Credit attribute domain value from "C" to "D/C" for USSGL account 451000	Bulletin No. 2024-01	2024-01	1
V	2202	Revised Debit/Credit attribute domain value from "C" to "D/C" for USSGL account 451000	Bulletin No. 2024-01	2024-01	1
V	2501	Revised Debit/Credit attribute domain value from "C" to "D/C" for USSGL account 451000	Bulletin No. 2024-01	2024-01	1
V	5000	Added USSGL account 161020	Bulletin No. 2024-01	2024-01	1
V	5001	Added USSGL account 161020	Bulletin No. 2024-01	2024-01	1
V	5012	Added	Bulletin No. 2024-01	2024-01	4
V	5013	Added	Bulletin No. 2024-01	2024-01	4
V	5050	Deleted USSGL accounts 438400 and 439700	Bulletin No. 2024-01	2024-01	1
V	5051	Deleted USSGL accounts 438200, 438400, and 439700	Bulletin No. 2024-01	2024-01	1
V	5052	Added USSGL accounts 413000, 415400, and 415500; Deleted USSGL accounts 415700, 438200, 438400, and 439700	Bulletin No. 2024-01	2024-01	1
V	5080	Added USSGL accounts 259100 and 259200	Bulletin No. 2024-01	2024-01	1
V	5081	Added USSGL accounts 259100 and 259200	Bulletin No. 2024-01	2024-01	1
V	5099	Added USSGL accounts 439700 and 438400 with PYA attribute domain value "X" and Trans Code attribute domain value "X/N"	Bulletin No. 2024-01	2024-01	1
V	5100	Added USSGL accounts 415700 and 439700	Bulletin No. 2024-01	2024-01	1

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>Additional Information</u>
V	5311	Added USSGL account 439400 with Debit/Credit attribute domain value "D"	Bulletin No. 2024-01	2024-03	1
V	5313	Added USSGL account 439400 with Debit/Credit attribute domain value "D"	Bulletin No. 2024-01	2024-03	1
V	5321	Revised Debit/Credit attribute domain value from "C" to "D/C" for USSGL account 451000	Bulletin No. 2024-01	2024-01	1
V	5322	Revised Debit/Credit attribute domain value from "C" to "D/C" for USSGL account 451000	Bulletin No. 2024-01	2024-01	1
V	5323	Revised Debit/Credit attribute domain value from "C" to "D/C" for USSGL account 451000	Bulletin No. 2024-01	2024-01	1
V	5324	Revised Debit/Credit attribute domain value from "C" to "D/C" for USSGL account 451000	Bulletin No. 2024-01	2024-01	1
	<u>Footnote</u>				
	<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>				
	<u>Footnote</u>				
	None				
	<i>Validations and Edits</i>				
VII	Validations				
	Validation Number				
VII	51E	Deleted pass exception for TAS 075 X 3966	Bulletin No. 2024-01	2024-01	1
VII	122	Deleted USSGL accounts 413900 and 470000	Bulletin No. 2024-01	2024-01	8
VII	122	Deleted USSGL account 420100	Bulletin No. 2024-01	2024-02	1
VII	Edits				
	Edit Number				
VII	4	Added USSGL account 412600 with Authority Type Code "R"	Bulletin No. 2024-01	2024-01	8
VII	4	Added USSGL accounts 439702 and 439703 with Authority Type Code "P"	Bulletin No. 2024-01	2024-01	1

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>Additional Information</u>
VII	21	Added Authority Type Code "D" to USSGL account 417500 in Closing Group 420100	Bulletin No. 2024-01	2024-01	8
VII	47	Added USSGL account 413415	Bulletin No. 2024-01	2024-01	2
VII	65	Deleted BETC "SWYERV"; Revised Description	Bulletin No. 2024-01	2024-01	1
VII	220	Added	Bulletin No. 2024-01	2024-04	1
Bulletin No. 2024-01					
Part 2 Fiscal 2025					
I USSGL Chart of Accounts:					
I	479010	Added	Bulletin No. 2024-01	2025-01	8
II USSGL Accounts and Definitions:					
II	479010	Added	Bulletin No. 2024-01	2025-01	8
III USSGL Account Transactions:					
III	A103	Added	Bulletin No. 2024-01	2025-01	8
III	D111	Added	Bulletin No. 2024-01	2025-01	8
USSGL Account Attributes:					
IV USSGL Proprietary and Budgetary Account Attribute Table:					
<u>Definition</u>					
IV	Credit Cohort Year	Added attribute domain value "2026"	Bulletin No. 2024-01	2025-01	5
IV USSGL Proprietary and Budgetary Account Attribute Table:					
<u>Attribute</u>					
IV	Credit Cohort Year	Added attribute domain value "2026"	Bulletin No. 2024-01	2025-01	5
<u>USSGL</u>					
IV	479010	Added	Bulletin No. 2024-01	2025-01	8

**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>Additional Information</u>
IV		Revised Credit Cohort Year attribute domain value from "1001/1992-2025" to "1001/1992-2026" for USSGL accounts 404400, 404700, 404800, 406000, 407000, 408100, 408200, 408300, 412000, 412500, 414100, 414200, 414201, 414300, 414400, 414500, 414600, 414700, 414800, 414900, 414910, 415100, 415200, 416000, 416500, 418000, 418300, 419500, 420100, 421000, 421500, 422100, 422200, 422300, 422500, 423000, 423100, 423200, 423300, 423400, 423500, 425100, 425200, 425300, 425400, 425500, 426000, 426100, 426200, 426300, 426400, 426500, 426600, 426700, 427100, 427300, 427500, 427600, 427700, 428300, 428500, 428600, 428700, 431000, 439500, 445000, 449000, 451000, 459000, 461000, 462000, 465000, 469000, 470000, 472000, 480100, 480110, 480200, 483100, 483200, 487100, 487200, 488100, 488200, 490100, 490110, 490200, 493100, 497100, 497200, 498100, 498200	Bulletin No. 2024-01	2025-01	5
	<i>USSGL Crosswalks to Standard External Reports:</i>				
V	Balance Sheet:				
	<u>Column</u>				
	None				
	<u>Line</u>				
	None				
	<u>Footnote</u>				
	None				
V	Statement of Net Cost:				
	<u>Column</u>				
	None				
	<u>Line</u>				
	None				
	<u>Footnote</u>				
	None				
V	Statement of Changes in Net Position:				
	<u>Line</u>				
	None				
V	Statement of Custodial Activity:				
	<u>Line</u>				
	None				
	<u>Footnote</u>				
	None				

**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>Additional Information</u>
	None				
V	Statement of Budgetary Resources:				
	<u>Column</u>				
	None				
V	<u>Line</u>				
V	1071	Added USSGL account 479010	Bulletin No. 2024-01	2025-01	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	1069	Added	Bulletin No. 2024-01	2025-01	4
V	1070	Revised calculation detail	Bulletin No. 2024-01	2025-01	4
	<u>Footnote</u>				
V	10	Revised	Bulletin No. 2024-01	2025-01	1
V	16	Revised	Bulletin No. 2024-01	2025-01	1
	<i>USSGL Crosswalks to Reclassified Statements:</i>				
VI	Reclassified Statement of Net Cost:				
	<u>Column</u>				
	None				
	<u>Line</u>				
	None				
	<u>Footnote</u>				
	None				
VI	Reclassified Statement of Operations and Changes in Net Position				
	<u>Column</u>				
	None				

**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>Additional Information</u>
	<u>Line</u>				
	None				
	<u>Footnote</u>				
	None				
	<i>Validations and Edits</i>				
VII	Validations				
	<u>Validation Number</u>				
VII	27	Added Credit Cohort Year 2025	Bulletin No. 2024-01	2025-01	14
VII	27E	Revised pass exceptions from Credit Cohort Year 2025 to 2026	Bulletin No. 2024-01	2025-01	14
VII	Edits				
	<u>Edit Number</u>				
VII	2	Added SF133 Line 1069	Bulletin No. 2024-01	2025-01	8
VII	4	Added USSGL account 479010	Bulletin No. 2024-01	2025-01	8
VII	21	Added Authority Type Code "D" to USSGL accounts 417600 and 419000 in Closing Group 420100	Bulletin No. 2024-01	2025-01	8
VII	24	Added USSGL account 479010	Bulletin No. 2024-01	2025-01	8
VII	47	Added USSGL account 479010	Bulletin No. 2024-01	2025-01	8
VII	69	Added USSGL account 479010	Bulletin No. 2024-01	2025-01	8
VII	70	Added USSGL account 479010	Bulletin No. 2024-01	2025-01	8
VII	71	Added USSGL account 479010	Bulletin No. 2024-01	2025-01	8
VII	72	Added USSGL account 479010	Bulletin No. 2024-01	2025-01	8
VII	73	Added USSGL account 479010	Bulletin No. 2024-01	2025-01	8
VII	100	Added USSGL account 479010	Bulletin No. 2024-01	2025-01	8
VII	101	Added USSGL account 479010	Bulletin No. 2024-01	2025-01	8
VII	102	Added USSGL account 479010	Bulletin No. 2024-01	2025-01	8
VII	103	Added USSGL account 479010	Bulletin No. 2024-01	2025-01	8
VII	104	Added USSGL account 479010	Bulletin No. 2024-01	2025-01	8
VII	105	Added USSGL account 479010	Bulletin No. 2024-01	2025-01	8
VII	106	Added USSGL account 479010	Bulletin No. 2024-01	2025-01	8
VII	107	Added USSGL account 479010	Bulletin No. 2024-01	2025-01	8
VII	118	Added USSGL account 479010	Bulletin No. 2024-01	2025-01	8
VII	119	Added USSGL account 479010	Bulletin No. 2024-01	2025-01	8
VII	120	Added USSGL account 479010	Bulletin No. 2024-01	2025-01	8
VII	121	Added USSGL account 479010	Bulletin No. 2024-01	2025-01	8
VII	122	Added USSGL account 479010	Bulletin No. 2024-01	2025-01	8
VII	123	Added USSGL account 479010	Bulletin No. 2024-01	2025-01	8

**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>Additional Information</u>
VII	134	Added USSGL account 479010	Bulletin No. 2024-01	2025-01	8
VII	135	Added USSGL account 479010	Bulletin No. 2024-01	2025-01	8
VII	136	Added USSGL account 479010	Bulletin No. 2024-01	2025-01	8
VII	137	Added USSGL account 479010	Bulletin No. 2024-01	2025-01	8
VII	138	Added USSGL account 479010	Bulletin No. 2024-01	2025-01	8
VII	139	Added USSGL account 479010	Bulletin No. 2024-01	2025-01	8
VII	156	Added USSGL account 479010	Bulletin No. 2024-01	2025-01	8
VII	157	Added USSGL account 479010	Bulletin No. 2024-01	2025-01	8
VII	158	Added USSGL account 479010	Bulletin No. 2024-01	2025-01	8
VII	159	Added USSGL account 479010	Bulletin No. 2024-01	2025-01	8
VII	160	Added USSGL account 479010	Bulletin No. 2024-01	2025-01	8
VII	164	Added USSGL account 479010	Bulletin No. 2024-01	2025-01	8
VII	165	Added USSGL account 479010	Bulletin No. 2024-01	2025-01	8
VII	183	Added USSGL account 479010	Bulletin No. 2024-01	2025-01	8
VII	192	Added USSGL account 479010	Bulletin No. 2024-01	2025-01	8
VII	193	Added USSGL account 479010	Bulletin No. 2024-01	2025-01	8
VII	194	Added USSGL account 479010	Bulletin No. 2024-01	2025-01	8
VII	197	Added USSGL account 479010	Bulletin No. 2024-01	2025-01	8
VII	200	Added USSGL account 479010	Bulletin No. 2024-01	2025-01	8
VII	209	Revised Ending Period of Availability from 2024 to 2025	Bulletin No. 2024-01	2025-01	14
VII	217	Added Beginning Period of Availability 2025	Bulletin No. 2024-01	2025-01	14
VII	220	Revised to be fatal all year	Bulletin No. 2024-01	2025-01	1

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

Bulletin No. 2024-04	
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 is needed to account for Treasury approved changes for custodial TAS in the 36XX main account series.
17	Change is a part of proposed analytical edit development based on prior period results