

**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. 2025-08						
Part 1 Fiscal 2025						
I	<i>USSGL Chart of Accounts:</i>					
I	413610		Added	Bulletin No. 2025-08	2025-11	8
I	416512		Revised	Bulletin No. 2025-08	2025-11	8
II	<i>USSGL Accounts and Definitions:</i>					
II	None					
I	413500		Revised	Bulletin No. 2025-08	2025-11	8
I	413610		Added	Bulletin No. 2025-08	2025-11	8
I	416512		Revised	Bulletin No. 2025-08	2025-11	8
III	<i>USSGL Account Transactions:</i>					
III	A147		Revised Comment	Bulletin No. 2025-08	2025-11	3
III	A168		Revised Descripton	Bulletin No. 2025-08	2025-11	1
III	A230		Added	Bulletin No. 2025-08	2025-11	8
III	A231		Added	Bulletin No. 2025-08	2025-11	8
III	A456		Added USSGL Account 576000, Deleted USSGL Account 575000	Bulletin No. 2025-08	2025-11	1
III	E106		Added USSGL Account 610000, Revised Comment	Bulletin No. 2025-08	2025-11	3
IV	<i>USSGL Account Attributes:</i>					
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	139000		Revised Fund Type from "ES/ET/US/UT" to "EG/ES/ET/UG/US/UT"	Bullentin No. 2025-08	2025-11	9
IV	411912		Revised Debit/Credit from "C" to "D/C"	Bullentin No. 2025-08	2025-11	1
IV	413610		Added	Bullentin No. 2025-08	2025-11	8
IV	413810		Revised PY Adjustment from "X" to "B/X"	Bullentin No. 2025-08	2025-11	1
IV	425512		Revised Debit/Credit from "D" to "D/C"	Bullentin No. 2025-08	2025-11	1

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	Additional Information
IV	438500	Revised Reduction Type from "SEQ" to "SEQ/XXX", Trans Code from "K" to "X/K/N", Fund Type from "EG" to "EC/EG/EM/EP/ER/ES/ET/TR", and TAS Status from "E" to "U/E"	Bulletin No. 2025-08	2025-11	1
IV	439412	Revised Debit/Credit from "D" to "D/C"	Bulletin No. 2025-08	2025-11	1
IV	801000	Revised Begin/End from "E" to "B/E"	Bulletin No. 2025-08	2025-11	2
IV	804000	Revised Begin/End from "E" to "B/E"	Bulletin No. 2025-08	2025-11	2
IV	804500	Revised Begin/End from "E" to "B/E"	Bulletin No. 2025-08	2025-11	2
IV	805000	Revised Begin/End from "E" to "B/E"	Bulletin No. 2025-08	2025-11	2
IV	807000	Revised Begin/End from "E" to "B/E"	Bulletin No. 2025-08	2025-11	2
<i>USSGL Crosswalks to Standard External Reports:</i>					
V	Balance Sheet:				
	Line				
V	25	Revised Name from "Other Liabilities" to "Other Liabilities (Note 18)"	Bulletin No. 2025-08	2025-11	9
V	30	Revised Name to "Pension, post-employment, and veterans benefits payable* (Note 15)"	Bulletin No. 2025-08	2025-11	9
	Footnote				
	None				
V	Statement of Net Cost:				
	Line				
	None				
	Footnote				
	None				
V	Statement of Changes in Net Position				
	Line				
V	15	Revised Name from "Nonexchange Revenue" to "Nonexchange Revenue (Note 35)"	Bulletin No. 2025-08	2025-11	9
	Footnote				
	None				
V	Statement of Custodial Activity:				
	Line				
V	10	Revised Name from "Total Custodial Revenue" to "Total Custodial Revenue (Note 27)"	Bulletin No. 2025-08	2025-11	9

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	Additional Information
	<u>Footnote</u>				
	None				
V	Statement of Budgetary Resources:				
	<u>Column</u>				
	None				
	<u>Line</u>				
V	1071	Added USSGL accounts 413610 and 413810; Revised Debit/Credit from "C" to "D/C" for USSGL account 411912; Revised Debit/Credit from "D" to "D/C" for USSGL accounts 422512, 425512 and 439412; Revised TAS Status from "E" to "U/E" and Fund Type from "EG" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL account 438500	Bulletin No. 2025-08	2025-11	1, 8
V	1290	Added USSGL account 413610	Bulletin No. 2025-08	2025-11	8
V	1290	Revised Fund Type from "EG/ES" to "EG/EP/ES" for USSGL account 439300 with Authority Type "X"	Bulletin No. 2025-08	2025-10	1
V	1890	Revised Fund Type from "ER" to "ER/ES/ET" for USSGL account 439504	Bulletin No. 2025-08	2025-11	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	1020	Added USSGL accounts 413610 and 413810	Bulletin No. 2025-08	2025-11	1, 8
V	1038	Added line to Schedule P; Added USSGL account 438500 with Fund Type "EC/EG/EM/EP/ER/ES/ET/TR" and Reduction Type "XXX"; Added USSGL account 438500 with Fund Type "ES" and Reduction Type "SEQ"	Bulletin No. 2025-08	2025-11	1
V	1042	Revised line title; Revised Debit/Credit from "C" to "D/C" for USSGL account 411912	Bulletin No. 2025-08	2025-11	1, 4
V	1043	Revised line title; Revised Debit/Credit from "D" to "D/C" for USSGL account 425512	Bulletin No. 2025-08	2025-11	1, 4
V	1044	Revised line title; Revised Debit/Credit from "D" to "D/C" for USSGL account 422512	Bulletin No. 2025-08	2025-11	1, 4
V	1045	Revised line title; Revised Debit/Credit from "D" to "D/C" for USSGL account 439412	Bulletin No. 2025-08	2025-11	1, 4
V	1084	Revised Trans Code from "X/K/N" to "K/N" for USSGL account 432100; Revised Trans Code from "N" to "K/N" for USSGL accounts 417400 and 438200	Bulletin No. 2025-08	2025-11	1

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	Additional Information
V	1086	Revised Trans Code from "X/K/N" to "K/N" for USSGL account 432100	Bulletin No. 2025-08	2025-11	1
V	1091	Revised Trans Code from "K" to "K/N" for USSGL account 438500	Bulletin No. 2025-08	2025-11	1
V	1092	Revised Trans Code from "X/N" to "K/N" for USSGL account 411910	Bulletin No. 2025-08	2025-11	1
V	1106	Revised Fund Type from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL account 415000	Bulletin No. 2025-08	2025-11	4
V	1107	Added line	Bulletin No. 2025-08	2025-11	4
V	1131	Revised Fund Type from "EG/ES" to "EG/EP/ES" for USSGL account 439300	Bulletin No. 2025-08	2025-10	1
V	1206	Revised Fund Type from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL account 415000	Bulletin No. 2025-08	2025-11	4
V	1207	Added line	Bulletin No. 2025-08	2025-11	4
V	1230	Added USSGL account 439300 with Authority Type "X"	Bulletin No. 2025-08	2025-10	1
V	1238	Added USSGL account 413610	Bulletin No. 2025-08	2025-11	8
V	1400	Deleted USSGL account 438400	Bulletin No. 2025-08	2025-11	4
V	1402	Added line	Bulletin No. 2025-08	2025-11	4
V	1902	Revised Reimbursable Flag from "D/R" to "D" and Fund Type from "ER/ES/ET" to "ES/ET" for USSGL account 439504 with Authority Type "C/P"	Bulletin No. 2025-08	2025-11	1
V	3012	Revised line title; Revised TAS Status from "U/E" to "U" for USSGL accounts 480110 and 490110 with Fund Types "EC/EG/EM/EP/ER/ES/ET/TR"	Bulletin No. 2025-08	2025-11	4
V	3013	Added line	Bulletin No. 2025-08	2025-11	4
V	5056	Added line	Bulletin No. 2025-08	2025-11	4
V	5057	Added line	Bulletin No. 2025-08	2025-11	4
V	5311	Deleted line from Schedule P	Bulletin No. 2025-08	2025-11	4
V	5314	Deleted line from Schedule P	Bulletin No. 2025-08	2025-11	4
V	5321	Deleted line from Schedule P	Bulletin No. 2025-08	2025-11	4
V	5324	Deleted line from Schedule P	Bulletin No. 2025-08	2025-11	4
V	5331	Deleted line from Schedule P	Bulletin No. 2025-08	2025-11	4
V	5333	Deleted line from Schedule P	Bulletin No. 2025-08	2025-11	4
V	5334	Deleted line from Schedule P	Bulletin No. 2025-08	2025-11	4
V	5341	Deleted line from Schedule P	Bulletin No. 2025-08	2025-11	4
V	5343	Deleted line from Schedule P	Bulletin No. 2025-08	2025-11	4
V	5344	Deleted line from Schedule P	Bulletin No. 2025-08	2025-11	4
	<u>Footnote</u>				
V	None				
	<i>USSGL Crosswalks to Reclassified Statements:</i>				
VI	Reclassified Statement of Net Cost:				
	<u>Line</u>				
	None				

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	Additional Information
	Footnote				
	None				
VI	Reclassified Statement of Operations and Changes in Net Position				
	Line				
	None				
	Footnote				
	None				
	<i>Validations and Edits</i>				
VII	Validations				
	Validation Number				
VII	23E	Added pass exceptions for USSGL accounts 439200 and 439300 with Authority Type Code "X"	Bulletin No. 2025-08	2025-08	1
VII	32E	Added pass exception for TAS 077 20242026 0110	Bulletin No. 2025-08	2025-09	6
VII	32E	Added pass exception for TAS 513 20222026 1200	Bulletin No. 2025-08	2025-10	6
VII	43	Added USSGL accounts 435500, 435600, and 435700	Bulletin No. 2025-08	2025-11	1
VII	44	Added USSGL account 413610	Bulletin No. 2025-08	2025-11	8
VII	50	Added USSGL account 413610	Bulletin No. 2025-08	2025-11	8
VII	69E	Added pass exception for TAS 089 X 5231 with USSGL account 411900	Bulletin No. 2025-08	2025-09	6
VII	99E	Deleted pass exceptions for USSGL accounts 418000, 419000, and 419100	Bulletin No. 2025-08	2025-10	1
VII	111E	Added pass exception for Fund Family 084 8522 with USSGL account 425500	Bulletin No. 2025-08	2025-10	6
VII	130	Added USSGL account 413610; Revised Name and Description	Bulletin No. 2025-08	2025-11	8
VII	130E	Revised Name and Description	Bulletin No. 2025-08	2025-11	8
VII	132E	Added pass exceptions for Fund Families 075 1362, 075 8253, and 086 0237	Bulletin No. 2025-08	2025-08	6
VII	132E	Added pass exceptions for Fund Families 075 0949 and 075 4554	Bulletin No. 2025-08	2025-09	6
VII	132E	Added pass exception for Fund Family 075 8248	Bulletin No. 2025-08	2025-10	6
VII	135	Added	Bulletin No. 2025-08	2025-10	1
VII	135E	Added	Bulletin No. 2025-08	2025-10	1
VII	Edits				
	Edit Number				
VII	2	Added SF133 lines 1107, 1207, and 1402	Bulletin No. 2025-08	2025-11	1
VII	3	Added USSGL account 413610	Bulletin No. 2025-08	2025-11	8
VII	4	Added USSGL account 413610; Deleted USSGL accounts 439200 and 439300 with Authority Type Code "X"	Bulletin No. 2025-08	2025-11	2, 8
VII	14	Added SF133 line 3013	Bulletin No. 2025-08	2025-11	1

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	Additional Information
VII	21	Added Closing Group 413610	Bulletin No. 2025-08	2025-11	8
VII	24	Added USSGL account 413610	Bulletin No. 2025-08	2025-11	8
VII	45	Added Closing Groups 805000 and 807000	Bulletin No. 2025-08	2025-11	8
VII	46	Added USSGL accounts 413610 and 413810	Bulletin No. 2025-08	2025-11	8
VII	69	Added USSGL account 413610	Bulletin No. 2025-08	2025-11	8
VII	70	Added USSGL account 413610	Bulletin No. 2025-08	2025-11	8
VII	71	Added USSGL account 413610	Bulletin No. 2025-08	2025-11	8
VII	72	Added USSGL account 413610	Bulletin No. 2025-08	2025-11	8
VII	73	Added USSGL account 413610	Bulletin No. 2025-08	2025-11	8
VII	75	Added SF133 line 1107	Bulletin No. 2025-08	2025-11	1
VII	80	Added SF133 line 1207	Bulletin No. 2025-08	2025-11	1
VII	82	Added SF133 line 1402	Bulletin No. 2025-08	2025-11	1
VII	96	Added SF133 line 1107	Bulletin No. 2025-08	2025-11	1
VII	97	Added SF133 lines 1207 and 1402	Bulletin No. 2025-08	2025-11	1
VII	100	Added USSGL account 413610	Bulletin No. 2025-08	2025-11	8
VII	101	Added USSGL account 413610	Bulletin No. 2025-08	2025-11	8
VII	102	Added USSGL account 413610	Bulletin No. 2025-08	2025-11	8
VII	103	Added USSGL account 413610	Bulletin No. 2025-08	2025-11	8
VII	104	Added USSGL account 413610	Bulletin No. 2025-08	2025-11	8
VII	105	Added USSGL account 413610	Bulletin No. 2025-08	2025-11	8
VII	106	Added USSGL account 413610	Bulletin No. 2025-08	2025-11	8
VII	107	Added USSGL account 413610	Bulletin No. 2025-08	2025-11	8
VII	118	Added USSGL account 413610	Bulletin No. 2025-08	2025-11	8
VII	119	Added USSGL account 413610	Bulletin No. 2025-08	2025-11	8
VII	120	Added USSGL account 413610	Bulletin No. 2025-08	2025-11	8
VII	121	Added USSGL account 413610	Bulletin No. 2025-08	2025-11	8
VII	122	Added USSGL account 413610	Bulletin No. 2025-08	2025-11	8
VII	123	Added USSGL account 413610	Bulletin No. 2025-08	2025-11	8
VII	134	Added USSGL account 413610	Bulletin No. 2025-08	2025-11	8
VII	135	Added USSGL account 413610	Bulletin No. 2025-08	2025-11	8
VII	136	Added USSGL account 413610	Bulletin No. 2025-08	2025-11	8
VII	137	Added USSGL account 413610	Bulletin No. 2025-08	2025-11	8
VII	138	Added USSGL account 413610	Bulletin No. 2025-08	2025-11	8
VII	139	Added USSGL account 413610	Bulletin No. 2025-08	2025-11	8
VII	156	Added USSGL account 413610	Bulletin No. 2025-08	2025-11	8
VII	157	Added USSGL account 413610	Bulletin No. 2025-08	2025-11	8
VII	158	Added USSGL account 413610	Bulletin No. 2025-08	2025-11	8
VII	159	Added USSGL account 413610	Bulletin No. 2025-08	2025-11	8
VII	160	Added USSGL account 413610	Bulletin No. 2025-08	2025-11	8
VII	164	Added USSGL account 413610	Bulletin No. 2025-08	2025-11	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	165	Added USSGL account 413610	Bulletin No. 2025-08	2025-11	8
VII	183	Added USSGL account 413610	Bulletin No. 2025-08	2025-11	8
VII	192	Added USSGL account 413610	Bulletin No. 2025-08	2025-11	8
VII	193	Added USSGL account 413610	Bulletin No. 2025-08	2025-11	8
VII	194	Added USSGL account 413610	Bulletin No. 2025-08	2025-11	8
VII	197	Added USSGL account 413610	Bulletin No. 2025-08	2025-11	8
VII	220	Added SF133 line 3013	Bulletin No. 2025-08	2025-11	1
VII	221	Added USSGL account 413610	Bulletin No. 2025-08	2025-11	8
VII	222	Added USSGL account 413610	Bulletin No. 2025-08	2025-11	8
VII	223	Added USSGL account 413610	Bulletin No. 2025-08	2025-11	8
VII	224	Added USSGL account 413610	Bulletin No. 2025-08	2025-11	8
VII	225	Added USSGL account 413610	Bulletin No. 2025-08	2025-11	8
VII	226	Added USSGL account 413610	Bulletin No. 2025-08	2025-11	8
VII	228	Added USSGL account 413610	Bulletin No. 2025-08	2025-11	8
VII	232	Added USSGL account 413610	Bulletin No. 2025-08	2025-11	8
VII	234	Added USSGL account 413610	Bulletin No. 2025-08	2025-11	8
VII	235	Added USSGL account 413610	Bulletin No. 2025-08	2025-11	8
VII	236	Added	Bulletin No. 2025-08	2025-11	1
VII	436	Added	Bulletin No. 2025-08	2025-11	1
VII	490	Added	Bulletin No. 2025-08	2025-11	16
VII	500	Added	Bulletin No. 2025-08	2025-11	16
VII	600	Added	Bulletin No. 2025-08	2025-11	16
VII	601	Added	Bulletin No. 2025-08	2025-11	16
VII	602	Added	Bulletin No. 2025-08	2025-11	16
VII	700	Added	Bulletin No. 2025-08	2025-11	1
VII	701	Added	Bulletin No. 2025-08	2025-11	1
VII	702	Added	Bulletin No. 2025-08	2025-11	1
VII	703	Added	Bulletin No. 2025-08	2025-11	1
VII	704	Added	Bulletin No. 2025-08	2025-11	1
VII	705	Added	Bulletin No. 2025-08	2025-11	1
VII	706	Added	Bulletin No. 2025-08	2025-11	1
VII	707	Added	Bulletin No. 2025-08	2025-11	1
Bulletin No. 2025-08					
Part 2 Fiscal 2026					
I	<i>USSGL Chart of Accounts:</i>				
I	411330	Added	Bulletin No. 2025-08	2026-01	8

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	Additional Information
I	411930	Added	Bulletin No. 2025-08	2026-01	8
I	413610	Added	Bulletin No. 2025-08	2026-01	8
I	416512	Revised	Bulletin No. 2025-08	2026-01	8
I	419400	Added	Bulletin No. 2025-08	2026-01	8
I	423000	Revised	Bulletin No. 2025-08	2026-01	8
I	423010	Added	Bulletin No. 2025-08	2026-01	8
I	436000	Deleted	Bulletin No. 2025-08	2026-01	8
I	439403	Deleted	Bulletin No. 2025-08	2026-01	8
II	<i>USSGL Accounts and Definitions:</i>				
II	411330	Added	Bulletin No. 2025-08	2026-01	8
II	411930	Added	Bulletin No. 2025-08	2026-01	8
II	413500	Revised	Bulletin No. 2025-08	2026-01	8
II	413610	Added	Bulletin No. 2025-08	2026-01	8
II	416512	Revised	Bulletin No. 2025-08	2026-01	8
II	419400	Added	Bulletin No. 2025-08	2026-01	8
II	423000	Revised	Bulletin No. 2025-08	2026-01	8
II	423010	Added	Bulletin No. 2025-08	2026-01	8
II	423200	Revised	Bulletin No. 2025-08	2026-01	8
II	423400	Revised	Bulletin No. 2025-08	2026-01	8
II	423500	Revised	Bulletin No. 2025-08	2026-01	8
II	436000	Deleted	Bulletin No. 2025-08	2026-01	8
II	439403	Deleted	Bulletin No. 2025-08	2026-01	8
III	<i>USSGL Account Transactions:</i>				
III	A122	Deleted	Bulletin No. 2025-08	2026-01	8
III	A147	Revised Comment	Bulletin No. 2025-08	2025-11	3
III	A168	Revised Description	Bulletin No. 2025-08	2026-01	1
III	A187	Deleted	Bulletin No. 2025-08	2026-01	1
III	A211	Deleted	Bulletin No. 2025-08	2026-01	8
III	A217	Added USSGL account 445000; Deleted USSGL accounts 101000, 419500, and 576500; Deleted Comment	Bulletin No. 2025-08	2026-01	1
III	A218	Added USSGL account 445000; Deleted USSGL accounts 101000, 419500, and 575500; Deleted Comment	Bulletin No. 2025-08	2026-01	1
III	A222	Added USSGL account 419400; Deleted USSGL account 101000, 419500, and 576500; Deleted Comment; Revised Description	Bulletin No. 2025-08	2026-01	1
III	A223	Added USSGL account 419400; Deleted USSGL account 101000, 419500, and 575500; Revised Comment and Description	Bulletin No. 2025-08	2026-01	1
III	A230	Added	Bulletin No. 2025-08	2026-01	8
III	A231	Added	Bulletin No. 2025-08	2026-01	8

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	Additional Information
III	A236	Added	Bulletin No. 2025-08	2026-01	8
III	A237	Added	Bulletin No. 2025-08	2026-01	1
III	A238	Added	Bulletin No. 2025-08	2026-01	8
III	A456	Added USSGL Account 576000, Deleted USSGL Account 575000	Bulletin No. 2025-08	2026-01	1
III	A488	Deleted Reference; Revised Description and Comment	Bulletin No. 2025-08	2026-01	1
III	A508	Deleted Reference; Revised Description and Comment	Bulletin No. 2025-08	2026-01	1
III	A544	Added USSGL accounts 419400 and 423010; Deleted USSGL accounts 101000, 419500, 423000, and 576500; Revised Description and Comment	Bulletin No. 2025-08	2026-01	1
III	A545	Added	Bulletin No. 2025-08	2026-01	8
III	A546	Added USSGL accounts 419400 and 423010; Deleted USSGL accounts 101000, 419500, 423000, and 575500; Revised Description and Comment	Bulletin No. 2025-08	2026-01	1
III	A547	Added	Bulletin No. 2025-08	2026-01	8
III	A552	Added	Bulletin No. 2025-08	2026-01	1
III	A553	Added	Bulletin No. 2025-08	2026-01	1
III	A554	Added	Bulletin No. 2025-08	2026-01	1
III	A555	Added	Bulletin No. 2025-08	2026-01	1
III	A557	Added	Bulletin No. 2025-08	2026-01	1
III	A558	Added	Bulletin No. 2025-08	2026-01	1
III	A704	Deleted	Bulletin No. 2025-08	2026-01	1
III	E106	Added USSGL Account 610000, Revised Comment	Bulletin No. 2025-08	2025-11	3
III	F112	Deleted USSGL account 439403	Bulletin No. 2025-08	2026-01	8
III	F147	Deleted	Bulletin No. 2025-08	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	Attribute				
	None				
IV	USSGL				
IV	139000	Revised Fund Type from "ES/ET/US/UT" from "EG/ES/ET/UG/US/UT"	Bulletin No. 2025-08	2026-01	9
IV	411330	Added	Bulletin No. 2025-08	2026-01	8
IV	411912	Revised Debit/Credit from "C" to "D/C"	Bulletin No. 2025-08	2026-01	1
IV	411930	Added	Bulletin No. 2025-08	2026-01	8
IV	413610	Added	Bulletin No. 2025-08	2026-01	8
IV	413810	Revised PY Adjustment from "X" to "B/X"	Bulletin No. 2025-08	2026-01	1
IV	419400	Added	Bulletin No. 2025-08	2026-01	8

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	Additional Information
IV	423000	Revised Year of BA from blank to "NEW/BAL"	Bulletin No. 2025-08	2026-01	1
IV	423010	Added	Bulletin No. 2025-08	2026-01	8
IV	423200	Revised Fed/Non-Fed from "F" to "E/F" and Year of BA from blank to "NEW/BAL"	Bulletin No. 2025-08	2026-01	1
IV	423300	Revised Cohort Year from "1001/1992-2027" to blank	Bulletin No. 2025-08	2026-01	1
IV	423400	Revised Year of BA from blank to "NEW/BAL"	Bulletin No. 2025-08	2026-01	1
IV	423500	Revised Year of BA from blank to "NEW/BAL"	Bulletin No. 2025-08	2026-01	1
IV	425512	Revised Debit/Credit from "D" to "D/C"	Bulletin No. 2025-08	2026-01	1
IV	436000	Deleted	Bulletin No. 2025-08	2026-01	8
IV	438500	Revised Trans Code from "K" to "K/N", Fund Type from "EG" to "EG/ES", TAS Status from "E" to "U/E", and Trans Code from "K" to "K/N"	Bulletin No. 2025-08	2026-01	1
IV	439403	Deleted	Bulletin No. 2025-08	2026-01	8
IV	439412	Revised Debit/Credit from "D" to "D/C"	Bulletin No. 2025-08	2026-01	1
IV	801000	Revised Begin/End from "E" to "B/E"	Bulletin No. 2025-08	2026-01	2
IV	804000	Revised Begin/End from "E" to "B/E"	Bulletin No. 2025-08	2026-01	2
IV	804500	Revised Begin/End from "E" to "B/E"	Bulletin No. 2025-08	2026-01	2
IV	805000	Revised Begin/End from "E" to "B/E"	Bulletin No. 2025-08	2026-01	2
IV	807000	Revised Begin/End from "E" to "B/E"	Bulletin No. 2025-08	2026-01	2
USSGL Crosswalks to Standard External Reports:					
V	Balance Sheet:				
	<u>Line</u>				
V	25	Revised Name from "Other Liabilities" to "Other Liabilities (Note 18)"	Bulletin No. 2025-08	2025-11	9
V	30	Revised Name to "Pension, post-employment, and veterans benefits payable* (Note 15)"	Bulletin No. 2025-08	2025-11	9
	<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>				
V	15	Revised Name from "Nonexchange Revenue" to "Nonexchange Revenue (Note 35)"	Bulletin No. 2025-08	2025-11	9

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	Additional Information
	<u>Footnote</u>				
	None				
V	Statement of Custodial Activity:				
	<u>Line</u>				
V	10	Revised Name from "Total Custodial Revenue" to "Total Custodial Revenue (Note 27)"	Bulletin No. 2025-08	2025-11	9
	<u>Footnote</u>				
	None				
V	Statement of Budgetary Resources:				
	<u>Column</u>				
	None				
	<u>Line</u>				
V	1071	Added USSGL accounts 413610, 413810, 423000, 423200, 423400, and 423500; Deleted USSGL accounts 436000 and 436001; Revised Debit/Credit from "C" to "D/C" for USSGL account 411912; Revised Debit/Credit from "D" to "D/C" for USSGL accounts 422512, 425512, and 439412; Revised TAS Status from "E" to "U/E" and Fund Type from "EG" to "EG/ES" for USSGL account 438500	Bulletin No. 2025-08	2026-01	1, 8
V	1290	Added USSGL accounts 411330, 411930, and 413610; Deleted USSGL account 439403; Revised Fund Type from "EG/ES" to "EG/EP/ES" for USSGL account 439300 with Authority Type "X"	Bulletin No. 2025-08	2026-01	1, 8
V	1890	Added USSGL accounts 423000, 423200, 423400, and 423500; Revised Fund Type from "ER" to "ER/ES/ET" for USSGL account 439504	Bulletin No. 2025-08	2026-01	1, 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	Deleted USSGL account 436000	Bulletin No. 2025-08	2026-01	8
V	1010	Added USSGL accounts 423000, 423200, 423400, and 423500	Bulletin No. 2025-08	2026-01	1
V	1011	Added USSGL accounts 423000, 423200, 423400, and 423500	Bulletin No. 2025-08	2026-01	1

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	Additional Information
V	1020	Added USSGL accounts 413610 and 413810; Deleted USSGL account 436000	Bulletin No. 2025-08	2026-01	1, 8
V	1031	Deleted line	Bulletin No. 2025-08	2026-01	4
V	1038	Added line to Schedule P; Revised TAS Status from "E" to "U/E", Trans Code from "K" to "K/N" and Fund Type from "EG" to "EG/ES" for USSGL account 438500	Bulletin No. 2025-08	2026-01	1, 4
V	1041	Deleted Line	Bulletin No. 2025-08	2026-01	4
V	1042	Revised line title; Revised Debit/Credit from "C" to "D/C" for USSGL account 411912	Bulletin No. 2025-08	2026-01	1, 4
V	1043	Revised line title; Revised Debit/Credit from "D" to "D/C" for USSGL account 425512	Bulletin No. 2025-08	2026-01	1, 4
V	1044	Revised line title; Revised Debit/Credit from "D" to "D/C" for USSGL account 422512	Bulletin No. 2025-08	2026-01	1, 4
V	1045	Revised line title; Revised Debit/Credit from "D" to "D/C" for USSGL account 439412	Bulletin No. 2025-08	2026-01	1, 4
V	1084	Revised Trans Code from "N" to "K/N" for USSGL accounts 417400 and 438200 with Reimbursable Flag "R"; Revised Trans Code from "X/K/N" to "K/N" for USSGL account 432100	Bulletin No. 2025-08	2026-01	1
V	1086	Revised Trans Code from "X/K/N" to "K/N" for USSGL account 432100	Bulletin No. 2025-08	2026-01	1
V	1091	Revised Trans Code from "K" to "K/N" for USSGL account 438500	Bulletin No. 2025-08	2026-01	1
V	1092	Revised Trans Code from "X/N" to "K/N" for USSGL account 411910	Bulletin No. 2025-08	2026-01	1
V	1093	Added line	Bulletin No. 2025-08	2026-01	4
V	1099	Revised calculation detail	Bulletin No. 2025-08	2026-01	4
V	1100	Added USSGL account 411930	Bulletin No. 2025-08	2026-01	8
V	1101	Added USSGL account 411330	Bulletin No. 2025-08	2026-01	8
V	1106	Revised Fund Type from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL account 415000	Bulletin No. 2025-08	2026-01	4
V	1107	Added line	Bulletin No. 2025-08	2026-01	4
V	1131	Revised Fund Type from "EG/ES" to "EG/EP/ES" for USSGL account 439300	Bulletin No. 2025-08	2026-01	1
V	1154	Deleted USSGL account 439403; Revised line title	Bulletin No. 2025-08	2026-01	4, 8
V	1206	Revised Fund Type from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL account 415000	Bulletin No. 2025-08	2026-01	4
V	1207	Added line	Bulletin No. 2025-08	2026-01	4
V	1230	Added USSGL account 439300 with Authority Type "X"	Bulletin No. 2025-08	2026-01	1
V	1238	Added USSGL account 413610	Bulletin No. 2025-08	2026-01	8
V	1254	Deleted USSGL account 439403; Revised line title	Bulletin No. 2025-08	2026-01	4, 8
V	1400	Deleted USSGL account 438400	Bulletin No. 2025-08	2026-01	4
V	1402	Added line	Bulletin No. 2025-08	2026-01	4
V	1710	Added USSGL accounts 423000, 423200, and 423400	Bulletin No. 2025-08	2026-01	1
V	1711	Added USSGL accounts 423000, 423200, and 423400	Bulletin No. 2025-08	2026-01	1
V	1810	Added USSGL accounts 423000, 423200, 423400, and 423500	Bulletin No. 2025-08	2026-01	1

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	Additional Information
V	1811	Added USSGL accounts 423000, 423200, 423400, and 423500	Bulletin No. 2025-08	2026-01	1
V	1902	Revised Reimbursable Flag from "D/R" to "D" and Fund Type from "ER/ES/ET" to "ES/ET" for USSGL account 439504 with Authority Type "C/P"	Bulletin No. 2025-08	2026-01	1
V	3012	Revised line title; Revised TAS Status from "U/E" to "U" for USSGL accounts 480110 and 490110 with Fund Type "EC/EG/EM/EP/ER/ES/ET/TR"	Bulletin No. 2025-08	2026-01	4
V	3013	Added line	Bulletin No. 2025-08	2026-01	4
V	3061	Added USSGL account 423010; Revised Year of BA from blank to "NEW/BAL" for USSGL accounts 423000, 423200, and 423400	Bulletin No. 2025-08	2026-01	1, 8
V	3080	Added USSGL account 423010; Revised Year of BA from blank to "NEW/BAL" for USSGL accounts 423000, 423200, 423400, and 423500	Bulletin No. 2025-08	2026-01	1, 8
V	3081	Added USSGL account 423010; Revised Year of BA from blank to "NEW/BAL" for USSGL accounts 423000, 423200, 423400, and 423500	Bulletin No. 2025-08	2026-01	1, 8
V	3090	Added USSGL account 423010; Revised Year of BA from blank to "NEW/BAL" for USSGL accounts 423000, 423200, 423400, and 423500	Bulletin No. 2025-08	2026-01	1, 8
V	5056	Added line	Bulletin No. 2025-08	2026-01	4
V	5057	Added line	Bulletin No. 2025-08	2026-01	4
V	5080	Revised Fund Type from "ES/ET" to "EG/ES/ET" for USSGL account 259200	Bulletin No. 2025-08	2026-01	1
V	5081	Revised Fund Type from "ES/ET" to "EG/ES/ET" for USSGL account 259200	Bulletin No. 2025-08	2026-01	1
V	5103	Deleted USSGL account 436000	Bulletin No. 2025-08	2026-01	8
V	5104	Deleted USSGL accounts 436000 and 436001	Bulletin No. 2025-08	2026-01	8
V	5311	Deleted from Schedule P; Deleted USSGL account 436000	Bulletin No. 2025-08	2026-01	4, 8
V	5313	Deleted USSGL account 436000	Bulletin No. 2025-08	2026-01	8
V	5314	Deleted from Schedule P; Deleted USSGL account 436000	Bulletin No. 2025-08	2026-01	4, 8
V	5321	Deleted from Schedule P	Bulletin No. 2025-08	2026-01	4
V	5324	Deleted from Schedule P	Bulletin No. 2025-08	2026-01	4
V	5331	Deleted from Schedule P	Bulletin No. 2025-08	2026-01	4
V	5333	Deleted from Schedule P	Bulletin No. 2025-08	2026-01	4
V	5334	Deleted from Schedule P	Bulletin No. 2025-08	2026-01	4
V	5341	Added USSGL account 423500; Deleted from Schedule P; Revised Year of BA from blank to "NEW/BAL" for USSGL accounts 423200 and 423400	Bulletin No. 2025-08	2026-01	1, 4, 8
V	5342	Added USSGL accounts 423010 and 423100; Revised Year of BA from blank to "NEW/BAL" for USSGL account 423000	Bulletin No. 2025-08	2026-01	1, 8
V	5343	Added USSGL accounts 423010 and 423100; Deleted from Schedule P; Revised Year of BA from blank to "NEW/BAL" for USSGL accounts 423000, 423200, and 423400	Bulletin No. 2025-08	2026-01	1, 4, 8
V	5344	Added USSGL accounts 423010, 423100, and 423500; Deleted from Schedule P; Revised Year of BA from blank to "NEW/BAL" for USSGL accounts 423000, 423200, and 423400	Bulletin No. 2025-08	2026-01	1, 4, 8
	<u>Footnote</u>				

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	Additional Information
	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	23	Added pass exceptions for USSGL accounts 439200 and 439300 with Authority Type Code "X"	Bulletin No. 2025-08	2026-01	1
VII	43	Added USSGL accounts 411330, 411930, 435500, 435600, 435700, and 436001	Bulletin No. 2025-08	2026-01	1,8
VII	43E	Added pass exceptions for TAS 089 X 0302, 089 X 0303, and 089 X 5068 with USSGL accounts 411330 and 411930	Bulletin No. 2025-08	2026-01	8
VII	44	Added USSGL account 413610; Deleted USSGL account 436000	Bulletin No. 2025-08	2026-01	8
VII	50	Added USSGL account 413610	Bulletin No. 2025-08	2026-01	8
VII	99E	Deleted pass exceptions for USSGL accounts 418000, 419000, and 419100	Bulletin No. 2025-08	2026-01	1
VII	130	Added USSGL account 413610; Revised Name and Description	Bulletin No. 2025-08	2026-01	8
VII	130E	Revised Name and Description	Bulletin No. 2025-08	2026-01	8
VII	132E	Added pass exceptions for Fund Families 075 0949, 075 1362, 075 4554, 075 8248, 075 8253, and 086 0237	Bulletin No. 2025-08	2026-01	6
VII	135	Added	Bulletin No. 2025-08	2026-01	1
VII	135E	Added	Bulletin No. 2025-08	2026-01	1
VII	700	Added	Bulletin No. 2025-08	2026-01	8
VII	Edits				
	<u>Edit Number</u>				
VII	2	Added SF133 lines 1107, 1207, and 1402; Deleted SF133 lines 1031 and 1041	Bulletin No. 2025-08	2026-01	1, 4
VII	3	Added USSGL account 413610; Deleted USSGL account 436000	Bulletin No. 2025-08	2026-01	8

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	Additional Information
VII	4	Added USSGL account 413610; Deleted USSGL accounts 436000, 439200 and 439300 with Authority Type "X", and 439403	Bulletin No. 2025-08	2026-01	8
VII	14	Added SF133 line 3013	Bulletin No. 2025-08	2026-01	1
VII	16	Added USSGL account 423010	Bulletin No. 2025-08	2026-01	8
VII	21	Added Closing Group 413610; Added USSGL accounts 411330 and 411930 to Closing Group 420100, and 423010 to Closing Group 422100; Deleted Closing Group 436000	Bulletin No. 2025-08	2026-01	8
VII	24	Added USSGL accounts 411330, 411930, 413610, and 423010; Deleted USSGL accounts 436000 and 439403	Bulletin No. 2025-08	2026-01	8
VII	45	Added Closing Groups 805000 and 807000	Bulletin No. 2025-08	2026-01	8
VII	46	Added USSGL accounts 413610, 413810, and 423010	Bulletin No. 2025-08	2026-01	8
VII	47	Added USSGL account 423010; Deleted USSGL account 436000	Bulletin No. 2025-08	2026-01	8
VII	49	Added USSGL account 411930	Bulletin No. 2025-08	2026-01	8
VII	68	Added USSGL account 411330; Revised Description	Bulletin No. 2025-08	2026-01	8
VII	69	Added USSGL accounts 411330, 411930, 413610, and 423010; Deleted USSGL accounts 436000 and 439403	Bulletin No. 2025-08	2026-01	8
VII	70	Added USSGL accounts 411330, 411930, 413610, and 423010; Deleted USSGL accounts 436000 and 439403	Bulletin No. 2025-08	2026-01	8
VII	71	Added USSGL accounts 411330, 411930, 413610, and 423010; Deleted USSGL accounts 436000 and 439403	Bulletin No. 2025-08	2026-01	8
VII	72	Added USSGL accounts 411330, 411930, 413610, and 423010; Deleted USSGL accounts 436000 and 439403	Bulletin No. 2025-08	2026-01	8
VII	73	Added USSGL accounts 411330, 411930, 413610, and 423010; Deleted USSGL accounts 436000 and 439403	Bulletin No. 2025-08	2026-01	8
VII	74	Deleted SF133 lines 1031 and 1041	Bulletin No. 2025-08	2026-01	1, 4
VII	75	Added SF133 line 1107	Bulletin No. 2025-08	2026-01	1
VII	80	Added SF133 line 1207	Bulletin No. 2025-08	2026-01	1
VII	82	Added SF133 line 1402	Bulletin No. 2025-08	2026-01	1
VII	96	Added SF133 line 1107	Bulletin No. 2025-08	2026-01	1
VII	97	Added SF133 lines 1207 and 1402	Bulletin No. 2025-08	2026-01	1
VII	100	Added USSGL accounts 411330, 411930, 413610, and 423010; Deleted USSGL accounts 436000 and 439403	Bulletin No. 2025-08	2026-01	8
VII	101	Added USSGL accounts 411330, 411930, 413610, and 423010; Deleted USSGL accounts 436000 and 439403	Bulletin No. 2025-08	2026-01	8
VII	102	Added USSGL accounts 411330, 411930, 413610, and 423010; Deleted USSGL accounts 436000 and 439403	Bulletin No. 2025-08	2026-01	8
VII	103	Added USSGL accounts 411330, 411930, 413610, and 423010; Deleted USSGL accounts 436000 and 439403	Bulletin No. 2025-08	2026-01	8
VII	104	Added USSGL accounts 411330, 411930, 413610, and 423010; Deleted USSGL accounts 436000 and 439403	Bulletin No. 2025-08	2026-01	8

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Section	Item Changed		Change	Bulletin No.	Effective Reporting Period	Additional Information
VII	105		Added USSGL accounts 411330, 411930, 413610, and 423010; Deleted USSGL accounts 436000 and 439403	Bulletin No. 2025-08	2026-01	8
VII	106		Added USSGL accounts 411330, 411930, 413610, and 423010; Deleted USSGL accounts 436000 and 439403	Bulletin No. 2025-08	2026-01	8
VII	107		Added USSGL accounts 411330, 411930, 413610, and 423010; Deleted USSGL accounts 436000 and 439403	Bulletin No. 2025-08	2026-01	8
VII	118		Added USSGL accounts 411330, 411930, 413610, and 423010; Deleted USSGL accounts 436000 and 439403	Bulletin No. 2025-08	2026-01	8
VII	119		Added USSGL accounts 411330, 411930, 413610, and 423010; Deleted USSGL accounts 436000 and 439403	Bulletin No. 2025-08	2026-01	8
VII	120		Added USSGL accounts 411330, 411930, 413610, and 423010; Deleted USSGL accounts 436000 and 439403	Bulletin No. 2025-08	2026-01	8
VII	121		Added USSGL accounts 411330, 411930, 413610, and 423010; Deleted USSGL accounts 436000 and 439403	Bulletin No. 2025-08	2026-01	8
VII	122		Added USSGL accounts 411330, 411930, 413610, and 423010; Deleted USSGL accounts 436000 and 439403	Bulletin No. 2025-08	2026-01	8
VII	123		Added USSGL accounts 411330, 411930, 413610, and 423010; Deleted USSGL accounts 436000 and 439403	Bulletin No. 2025-08	2026-01	8
VII	134		Added USSGL accounts 411330, 411930, 413610, and 423010; Deleted USSGL accounts 436000 and 439403	Bulletin No. 2025-08	2026-01	8
VII	135		Added USSGL accounts 411330, 411930, 413610, and 423010; Deleted USSGL accounts 436000 and 439403	Bulletin No. 2025-08	2026-01	8
VII	136		Added USSGL accounts 411330, 411930, 413610, and 423010; Deleted USSGL accounts 436000 and 439403	Bulletin No. 2025-08	2026-01	8
VII	137		Added USSGL accounts 411330, 411930, 413610, and 423010; Deleted USSGL accounts 436000 and 439403	Bulletin No. 2025-08	2026-01	8
VII	138		Added USSGL accounts 411330, 411930, 413610, and 423010; Deleted USSGL accounts 436000 and 439403	Bulletin No. 2025-08	2026-01	8
VII	139		Added USSGL accounts 411330, 411930, 413610, and 423010; Deleted USSGL accounts 436000 and 439403	Bulletin No. 2025-08	2026-01	8
VII	156		Added USSGL accounts 411330, 411930, 413610, and 423010; Deleted USSGL accounts 436000 and 439403	Bulletin No. 2025-08	2026-01	8
VII	157		Added USSGL accounts 411330, 411930, 413610, and 423010; Deleted USSGL accounts 436000 and 439403	Bulletin No. 2025-08	2026-01	8
VII	158		Added USSGL accounts 411330, 411930, 413610, and 423010; Deleted USSGL accounts 436000 and 439403	Bulletin No. 2025-08	2026-01	8
VII	159		Added USSGL accounts 411330, 411930, 413610, and 423010; Deleted USSGL accounts 436000 and 439403	Bulletin No. 2025-08	2026-01	8
VII	160		Added USSGL accounts 411330, 411930, 413610, and 423010; Deleted USSGL accounts 436000 and 439403	Bulletin No. 2025-08	2026-01	8

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	Additional Information
VII	164	Added USSGL accounts 411330, 411930, 413610, and 423010; Deleted USSGL accounts 436000 and 439403	Bulletin No. 2025-08	2026-01	8
VII	165	Added USSGL accounts 411330, 411930, 413610, and 423010; Deleted USSGL accounts 436000 and 439403	Bulletin No. 2025-08	2026-01	8
VII	183	Added USSGL accounts 411330, 411930, 413610, and 423010; Deleted USSGL accounts 436000 and 439403	Bulletin No. 2025-08	2026-01	8
VII	192	Added USSGL accounts 411330, 411930, 413610, and 423010; Deleted USSGL accounts 436000 and 439403	Bulletin No. 2025-08	2026-01	8
VII	193	Added USSGL accounts 411330, 411930, 413610, and 423010; Deleted USSGL accounts 436000 and 439403	Bulletin No. 2025-08	2026-01	8
VII	194	Added USSGL accounts 411330, 411930, 413610, and 423010; Deleted USSGL accounts 436000 and 439403	Bulletin No. 2025-08	2026-01	8
VII	197	Added USSGL accounts 411330, 411930, 413610, and 423010; Deleted USSGL accounts 436000 and 439403	Bulletin No. 2025-08	2026-01	8
VII	212	Added USSGL accounts 411330 and 411930	Bulletin No. 2025-08	2026-01	8
VII	220	Added SF133 line 3013; Deleted SF133 lines 1031 and 1041	Bulletin No. 2025-08	2026-01	1, 4
VII	221	Added USSGL accounts 411330, 411930, 413610, and 423010; Deleted USSGL accounts 436000 and 439403	Bulletin No. 2025-08	2026-01	8
VII	222	Added USSGL accounts 411330, 411930, 413610, and 423010; Deleted USSGL accounts 436000 and 439403	Bulletin No. 2025-08	2026-01	8
VII	223	Added USSGL accounts 411330, 411930, 413610, and 423010; Deleted USSGL accounts 436000 and 439403	Bulletin No. 2025-08	2026-01	8
VII	224	Added USSGL accounts 411330, 411930, 413610, and 423010; Deleted USSGL accounts 436000 and 439403	Bulletin No. 2025-08	2026-01	8
VII	225	Added USSGL accounts 411330, 411930, 413610, and 423010; Deleted USSGL accounts 436000 and 439403	Bulletin No. 2025-08	2026-01	8
VII	226	Added USSGL account 413610 and 423010; Deleted USSGL accounts 436000 and 439403	Bulletin No. 2025-08	2026-01	8
VII	227	Added USSGL accounts 411330, 411930, and 423010; Deleted USSGL accounts 436000 and 439403	Bulletin No. 2025-08	2026-01	8
VII	228	Added USSGL accounts 411330, 411930, and 413610; Deleted USSGL accounts 436000 and 439403	Bulletin No. 2025-08	2026-01	8
VII	229	Added USSGL account 423010	Bulletin No. 2025-08	2026-01	8
VII	232	Added USSGL accounts 411330, 411930, 413610, and 423010; Deleted USSGL accounts 436000 and 439403	Bulletin No. 2025-08	2026-01	8
VII	234	Added USSGL accounts 411330, 411930, 413610, and 423010; Deleted USSGL accounts 436000 and 439403	Bulletin No. 2025-08	2026-01	8
VII	235	Added USSGL accounts 411330, 411930, 413610, and 423010; Deleted USSGL accounts 436000 and 439403	Bulletin No. 2025-08	2026-01	8
VII	236	Added	Bulletin No. 2025-08	2026-01	1

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

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	Additional Information
VII	490	Added	Bulletin No. 2025-08	2026-01	1
VII	500	Added	Bulletin No. 2025-08	2026-01	16
VII	600	Added	Bulletin No. 2025-08	2026-01	16
VII	601	Added	Bulletin No. 2025-08	2026-01	16
VII	602	Added	Bulletin No. 2025-08	2026-01	16
VII	700	Added	Bulletin No. 2025-08	2026-01	1
VII	701	Added	Bulletin No. 2025-08	2026-01	1
VII	702	Added	Bulletin No. 2025-08	2026-01	1
VII	703	Added	Bulletin No. 2025-08	2026-01	1
VII	704	Added	Bulletin No. 2025-08	2026-01	1
VII	705	Added	Bulletin No. 2025-08	2026-01	1
VII	706	Added	Bulletin No. 2025-08	2026-01	1
VII	707	Added	Bulletin No. 2025-08	2026-01	1
Bulletin No. 2025-06					
Part 1 Fiscal 2025					
I	<i>USSGL Chart of Accounts:</i>				
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	<i>USSGL Accounts and Definitions:</i>				
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	<i>USSGL Account Transactions:</i>				
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

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

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	Additional Information
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	<u>USSGL Account Attributes:</u>				
	<u>USSGL Proprietary and Budgetary Account Attribute Definition Report:</u>				
IV	<u>Definition</u>				
	None				
IV	<u>USSGL Proprietary and Budgetary Account Attribute Table:</u>				
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	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
	<u>USSGL Crosswalks to Standard External Reports:</u>				
V	<u>Balance Sheet:</u>				
	<u>Line</u>				
	None				
	<u>Footnote</u>				
	None				
V	<u>Statement of Net Cost:</u>				
	<u>Line</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>
	Footnote				
	None				
V	Statement of Changes in Net Position				
	Line				
	None				
	Footnote				
	None				
V	Statement of Custodial Activity:				
	Line				
	None				
	Footnote				
	None				
V	Statement of Budgetary Resources:				
	Column				
	None				
	Line				
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
	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 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

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

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	Additional Information
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
<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	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; Revised Name and Description	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 for TAS 086 F 3885 001	Bulletin No. 2025-06	2025-06	6
VII	999E	Added pass exception for Fund Family 096 5066	Bulletin No. 2025-06	2025-07	6
VII	Edits				
	<u>Edit Number</u>				

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

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	Additional Information
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 with attribute "Year of BA", domain value "New", and Business Event Type Codes "READXFRC" and "READXFRD"; Revised Name and Description	Bulletin No. 2025-06	2025-07	1
VII	38	Revised line for 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" and Trading Partner Mains 1440 and 1442; Deleted Trading Partner Main 1336	Bulletin No. 2025-06	2025-07	15
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" and Trading Partner Mains 1440 and 1442; Deleted Trading Partner Main 1336	Bulletin No. 2025-06	2025-07	15
VII	69	Added USSGL account 439440	Bulletin No. 2025-06	2025-09	8
VII	70	Added USSGL account 439440	Bulletin No. 2025-06	2025-09	8
VII	71	Added USSGL account 439440	Bulletin No. 2025-06	2025-09	8
VII	72	Added USSGL account 439440	Bulletin No. 2025-06	2025-09	8
VII	73	Added USSGL account 439440	Bulletin No. 2025-06	2025-09	8
VII	100	Added USSGL account 439440	Bulletin No. 2025-06	2025-09	8
VII	101	Added USSGL account 439440	Bulletin No. 2025-06	2025-09	8
VII	102	Added USSGL account 439440	Bulletin No. 2025-06	2025-09	8
VII	103	Added USSGL account 439440	Bulletin No. 2025-06	2025-09	8
VII	104	Added USSGL account 439440	Bulletin No. 2025-06	2025-09	8
VII	105	Added USSGL account 439440	Bulletin No. 2025-06	2025-09	8
VII	106	Added USSGL account 439440	Bulletin No. 2025-06	2025-09	8
VII	107	Added USSGL account 439440	Bulletin No. 2025-06	2025-09	8
VII	118	Added USSGL account 439440	Bulletin No. 2025-06	2025-09	8
VII	119	Added USSGL account 439440	Bulletin No. 2025-06	2025-09	8
VII	120	Added USSGL account 439440	Bulletin No. 2025-06	2025-09	8
VII	121	Added USSGL account 439440	Bulletin No. 2025-06	2025-09	8
VII	122	Added USSGL account 439440	Bulletin No. 2025-06	2025-09	8
VII	123	Added USSGL account 439440	Bulletin No. 2025-06	2025-09	8
VII	134	Added USSGL account 439440	Bulletin No. 2025-06	2025-09	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	135	Added USSGL account 439440	Bulletin No. 2025-06	2025-09	8
VII	136	Added USSGL account 439440	Bulletin No. 2025-06	2025-09	8
VII	137	Added USSGL account 439440	Bulletin No. 2025-06	2025-09	8
VII	138	Added USSGL account 439440	Bulletin No. 2025-06	2025-09	8
VII	139	Added USSGL account 439440	Bulletin No. 2025-06	2025-09	8
VII	156	Added USSGL account 439440	Bulletin No. 2025-06	2025-09	8
VII	157	Added USSGL account 439440	Bulletin No. 2025-06	2025-09	8
VII	158	Added USSGL account 439440	Bulletin No. 2025-06	2025-09	8
VII	159	Added USSGL account 439440	Bulletin No. 2025-06	2025-09	8
VII	160	Added USSGL account 439440	Bulletin No. 2025-06	2025-09	8
VII	164	Added USSGL account 439440	Bulletin No. 2025-06	2025-09	8
VII	165	Added USSGL account 439440	Bulletin No. 2025-06	2025-09	8
VII	183	Added USSGL account 439440	Bulletin No. 2025-06	2025-09	8
VII	192	Added USSGL account 439440	Bulletin No. 2025-06	2025-09	8
VII	193	Added USSGL account 439440	Bulletin No. 2025-06	2025-09	8
VII	194	Added USSGL account 439440	Bulletin No. 2025-06	2025-09	8
VII	197	Added USSGL account 439440	Bulletin No. 2025-06	2025-09	8
VII	221	Added USSGL account 439440	Bulletin No. 2025-06	2025-09	8
VII	222	Added USSGL account 439440	Bulletin No. 2025-06	2025-09	8
VII	223	Added USSGL account 439440	Bulletin No. 2025-06	2025-09	8
VII	224	Added USSGL account 439440	Bulletin No. 2025-06	2025-09	8
VII	225	Added USSGL account 439440	Bulletin No. 2025-06	2025-09	8
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	232	Added USSGL account 439440	Bulletin No. 2025-06	2025-09	8
VII	234	Added USSGL account 439440	Bulletin No. 2025-06	2025-09	8
VII	235	Added	Bulletin No. 2025-06	2025-06	10
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	171200	Revised	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	171900	Revised	Bulletin No. 2025-06	2026-01	8

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

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	Additional Information
I	209010	Revised	Bulletin No. 2025-06	2026-01	8
I	309000	Revised	Bulletin No. 2025-06	2026-01	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	171200	Revised	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	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
II	599700	Revised	Bulletin No. 2025-06	2026-01	11
III	<i>USSGL Account Transactions:</i>				
III	A209	Revised Comment			
III	A221	Revised Comment, Added Credit to USSGL 240000	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

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Summary of Changes**

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	Additional Information
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	171100	Deleted	Bulletin No. 2025-06	2026-01	8
IV	171300	Added	Bulletin No. 2025-06	2026-01	8
IV	171800	Added	Bulletin No. 2025-06	2026-01	8
IV	408200	Revised Fed/Nonfed from blank to "F" and PY Adjustment from blank to "X"	Bulletin No. 2025-06	2026-01	1
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
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
	USSGL Crosswalks to Standard External Reports:				
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.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>
	Footnote				
	None				
V	Statement of Net Cost:				
	Line				
	None				
	Footnote				
	None				
V	Statement of Changes in Net Position				
	Line				
	None				
	Footnote				
	None				
V	Statement of Custodial Activity:				
	Line				
	None				
	Footnote				
	None				
V	Statement of Budgetary Resources:				
	Column				
	None				
	Line				
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	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
	Footnote				
	None				
V	SF 133 and Schedule P: Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule				
	Column				

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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				
	Line				
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	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
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
	Footnote				
	None				
	<i>USSGL Crosswalks to Reclassified Statements:</i>				
VI	Reclassified Statement of Net Cost:				
	Line				
	None				
	Footnote				
	None				
VI	Reclassified Statement of Operations and Changes in Net Position				
	Line				
	None				
	Footnote				
	None				

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

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	Additional Information
	<i>Validations and Edits</i>				
VII	Validations				
	Validation Number				
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				
	Edit Number				
VII	4	Added USSGL accounts 483110 and 493110	Bulletin No. 2025-06	2026-01	8
VII	21	Added USSGL accounts 483110 and 493110 to Closing Groups 480100 and 490100	Bulletin No. 2025-06	2026-01	8
VII	22	Added USSGL accounts 171300 and 171800	Bulletin No. 2025-06	2026-01	8
VII	23	Added USSGL accounts 171300 and 171800	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 with attribute "Year of BA", domain value "New", and	Bulletin No. 2025-06	2026-01	1
VII	38	Added lines for USSGL accounts 483110 and 493110	Bulletin No. 2025-06	2026-01	8
VII	38	Revised line for USSGL account 423100 to include attribute "Year of BA" with domain	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	45	Added Closing Groups 171300 and 171800 with USSGL accounts 171300 and 171800	Bulletin No. 2025-06	2026-01	8
VII	47	Deleted USSGL account 480210	Bulletin No. 2025-06	2026-01	8
VII	56	Added attribute "Reporting Type Code" and domain values "E" and "U"; Revised Fatal	Bulletin No. 2025-06	2026-01	15
VII	57	Added attribute "Reporting Type Code" and domain values "E" and "U"; Revised Fatal	Bulletin No. 2025-06	2026-01	15
VII	58	Added attribute "Reporting Type Code" and domain values "E" and "U"; Revised Fatal	Bulletin No. 2025-06	2026-01	15
VII	59	Added attribute "Reporting Type Code" and domain values "E" and "U" and Trading	Bulletin No. 2025-06	2026-01	15
VII	60	Added attribute "Reporting Type Code" and domain values "E" and "U"; Revised Fatal	Bulletin No. 2025-06	2026-01	15
VII	61	Added attribute "Reporting Type Code" and domain values "E" and "U" and Trading	Bulletin No. 2025-06	2026-01	15
VII	69	Added USSGL accounts 483110 and 493110	Bulletin No. 2025-06	2026-01	8
VII	70	Added USSGL accounts 483110 and 493110	Bulletin No. 2025-06	2026-01	8
VII	71	Added USSGL accounts 483110 and 493110	Bulletin No. 2025-06	2026-01	8
VII	72	Added USSGL accounts 483110 and 493110	Bulletin No. 2025-06	2026-01	8
VII	73	Added USSGL accounts 483110 and 493110	Bulletin No. 2025-06	2026-01	8
VII	100	Added USSGL accounts 483110 and 493110	Bulletin No. 2025-06	2026-01	8
VII	101	Added USSGL accounts 483110 and 493110	Bulletin No. 2025-06	2026-01	8
VII	102	Added USSGL accounts 483110 and 493110	Bulletin No. 2025-06	2026-01	8
VII	103	Added USSGL accounts 483110 and 493110	Bulletin No. 2025-06	2026-01	8
VII	104	Added USSGL accounts 483110 and 493110	Bulletin No. 2025-06	2026-01	8

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

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	Additional Information
VII	105	Added USSGL accounts 483110 and 493110	Bulletin No. 2025-06	2026-01	8
VII	106	Added USSGL accounts 483110 and 493110	Bulletin No. 2025-06	2026-01	8
VII	107	Added USSGL accounts 483110 and 493110	Bulletin No. 2025-06	2026-01	8
VII	118	Added USSGL accounts 483110 and 493110	Bulletin No. 2025-06	2026-01	8
VII	119	Added USSGL accounts 483110 and 493110	Bulletin No. 2025-06	2026-01	8
VII	120	Added USSGL accounts 483110 and 493110	Bulletin No. 2025-06	2026-01	8
VII	121	Added USSGL accounts 483110 and 493110	Bulletin No. 2025-06	2026-01	8
VII	122	Added USSGL accounts 483110 and 493110	Bulletin No. 2025-06	2026-01	8
VII	123	Added USSGL accounts 483110 and 493110	Bulletin No. 2025-06	2026-01	8
VII	134	Added USSGL accounts 483110 and 493110	Bulletin No. 2025-06	2026-01	8
VII	135	Added USSGL accounts 483110 and 493110	Bulletin No. 2025-06	2026-01	8
VII	136	Added USSGL accounts 483110 and 493110	Bulletin No. 2025-06	2026-01	8
VII	137	Added USSGL accounts 483110 and 493110	Bulletin No. 2025-06	2026-01	8
VII	138	Added USSGL accounts 483110 and 493110	Bulletin No. 2025-06	2026-01	8
VII	139	Added USSGL accounts 483110 and 493110	Bulletin No. 2025-06	2026-01	8
VII	156	Added USSGL accounts 483110 and 493110	Bulletin No. 2025-06	2026-01	8
VII	157	Added USSGL accounts 483110 and 493110	Bulletin No. 2025-06	2026-01	8
VII	158	Added USSGL accounts 483110 and 493110	Bulletin No. 2025-06	2026-01	8
VII	159	Added USSGL accounts 483110 and 493110	Bulletin No. 2025-06	2026-01	8
VII	160	Added USSGL accounts 483110 and 493110	Bulletin No. 2025-06	2026-01	8
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	164	Added USSGL accounts 483110 and 493110	Bulletin No. 2025-06	2026-01	8
VII	165	Added USSGL accounts 483110 and 493110	Bulletin No. 2025-06	2026-01	8
VII	183	Added USSGL accounts 483110 and 493110	Bulletin No. 2025-06	2026-01	8
VII	192	Added USSGL accounts 483110 and 493110	Bulletin No. 2025-06	2026-01	8
VII	193	Added USSGL accounts 483110 and 493110	Bulletin No. 2025-06	2026-01	8
VII	194	Added USSGL accounts 483110 and 493110	Bulletin No. 2025-06	2026-01	8
VII	197	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	221	Added USSGL accounts 483110 and 493110	Bulletin No. 2025-06	2026-01	8
VII	222	Added USSGL accounts 483110 and 493110	Bulletin No. 2025-06	2026-01	8
VII	223	Added USSGL accounts 483110 and 493110	Bulletin No. 2025-06	2026-01	8

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

Section	Item Changed		Change	Bulletin No.	Effective Reporting Period	Additional Information
VII	224		Added USSGL accounts 483110 and 493110	Bulletin No. 2025-06	2026-01	8
VII	225		Added USSGL accounts 483110 and 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	232		Added USSGL accounts 483110 and 493110	Bulletin No. 2025-06	2026-01	8
VII	234		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
Bulletin No. 2025-04						
Part 1 Fiscal 2025						
I	USSGL Chart of Accounts:					
I	254000		Revised	Bulletin No. 2025-04	2025-06	7
I	267000		Revised	Bulletin No. 2025-04	2025-06	7
I	416500		Revised	Bulletin No. 2025-04	2025-06	7
II	USSGL Accounts and Definitions:					
II	254000		Revised	Bulletin No. 2025-04	2025-06	7
II	267000		Revised	Bulletin No. 2025-04	2025-06	7
II	416500		Revised	Bulletin No. 2025-04	2025-06	7
II	480110		Revised	Bulletin No. 2025-04	2025-06	7
II	490110		Revised	Bulletin No. 2025-04	2025-06	7
III	USSGL Account Transactions:					
III	A502		Revised TC Comment	Bulletin No. 2025-04	2025-06	2
III	B610		Revised TC Description and Comment	Bulletin No. 2025-04	2025-06	1
III	F110		Revised TC Description	Bulletin No. 2025-04	2025-06	1
III	F372		Revised TC Comment	Bulletin No. 2025-04	2025-06	2
III	F384		Revised TC Comment	Bulletin No. 2025-04	2025-06	2
IV	USSGL Account Attributes:					
	USSGL Proprietary and Budgetary Account Attribute Definition Report:					

**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	Definition				
	None				
IV	USSGL Proprietary and Budgetary Account Attribute Table:				
IV	Attribute				
	None				
IV	USSGL				
IV	416500	Revised Debit/Credit from "D" to "D/C"	Bulletin No. 2025-04	2025-04	1
IV	480110	Revised Debit/Credit from "C" to "D/C"	Bulletin No. 2025-04	2025-03	1
	<i>USSGL Crosswalks to Standard External Reports:</i>				
V	Balance Sheet:				
	Line				
	None				
	Footnote				
	None				
V	Statement of Net Cost:				
	Line				
	None				
	Footnote				
	None				
V	Statement of Changes in Net Position				
	Line				
	None				
	Footnote				
	None				
V	Statement of Custodial Activity:				
	Line				
	None				
	Footnote				
	None				

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

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	Additional Information
V	Statement of Budgetary Resources:				
	<u>Column</u>				
	None				
	<u>Line</u>				
V	1071	Added USSGL account 439400 with Debit/Credit "D" and Begin/End "B"; Added USSGL accounts 480110 and 490110 with Footnote 3;	Bulletin No. 2025-04	2025-03	1
V	1290	Added USSGL account 439400 with Debit/Credit "D"	Bulletin No. 2025-04	2025-03	1
V	1290	Revised Debit/Credit from "D" to "D/C" for USSGL account 416500	Bulletin No. 2025-04	2025-04	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	Added USSGL account 439400 with Debit/Credit "D"	Bulletin No. 2025-04	2025-03	1
V	1020	Added USSGL accounts 480110 and 490110	Bulletin No. 2025-04	2025-03	1
V	1039	Revised PYA Adjustment from "P/X" to "X" for USSGL account 433000	Bulletin No. 2025-04	2025-06	1
V	1046	Revised PYA Adjustment from "B/P/X" to "X" for USSGL account 412250	Bulletin No. 2025-04	2025-06	1
V	1047	Revised PYA Adjustment from "P/X" to "X" for USSGL accounts 480110 and 490110	Bulletin No. 2025-04	2025-05	1
V	1069	Revised PYA Adjustment from "P/X" to "X" for USSGL account 479010	Bulletin No. 2025-04	2025-06	1
V	1084	Added USSGL accounts 480110 and 490110	Bulletin No. 2025-04	2025-03	1
V	1101	Added USSGL account 439400 with Debit/Credit "D"	Bulletin No. 2025-04	2025-03	1
V	1151	Revised Debit/Credit from "D" to "D/C" for USSGL account 416500	Bulletin No. 2025-04	2025-04	1
V	1251	Revised Debit/Credit from "D" to "D/C" for USSGL account 416500	Bulletin No. 2025-04	2025-04	1
V	1826	Revised Reimbursable Flag from "D/R" to "D" for USSGL account 413200	Bulletin No. 2025-04	2025-06	1
V	1844	Revised Fund Type from "EG/EP/TR" to "EG/EP/ER/TR" for USSGL account 438900 with Reimbursable Flag "R"	Bulletin No. 2025-04	2025-05	1
V	3001	Added USSGL accounts 480110 and 490110	Bulletin No. 2025-04	2025-03	1
V	3050	Added USSGL accounts 480110 and 490110 with Debit/Credit "D"	Bulletin No. 2025-04	2025-03	1
V	5311	Added USSGL account 439400 with Debit/Credit "D"	Bulletin No. 2025-04	2025-03	1
V	5313	Added USSGL account 439400 with Debit/Credit "D"	Bulletin No. 2025-04	2025-03	1
	<u>Footnote</u>				
	None				

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

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	Additional Information
	<i>USSGL Crosswalks to Reclassified Statements:</i>				
VI	Reclassified Statement of Net Cost:				
	Line				
VI	4(old)	Revised line number from 4 to 14 and renumbered lines and revised calculations accordingly.	Bulletin No. 2025-04	2025-04	9
VI	6	Revised "Federal" to "Intragovernmental" on line description.	Bulletin No. 2025-04	2025-04	9
VI	7	Revised "Federal" to "Intragovernmental" on line description.	Bulletin No. 2025-04	2025-04	9
VI	8	Revised "Department total gross cost" to "Total reclassified gross cost" on line description.	Bulletin No. 2025-04	2025-04	9
VI	11	Revised "Federal" to "Intragovernmental" on line description.	Bulletin No. 2025-04	2025-04	9
VI	12	Revised "Federal" to "Intragovernmental" on line description.	Bulletin No. 2025-04	2025-04	9
VI	13	Revised "Department total earned revenue" to "Total reclassified earned revenue" on line description.	Bulletin No. 2025-04	2025-04	9
	Footnote				
	None				
VI	Reclassified Statement of Operations and Changes in Net Position				
	Line				
	None				
	Footnote				
	None				
	<i>Validations and Edits</i>				
VII	Validations				
	Validation Number				
VII	22E	Revised pass exceptions	Bulletin No. 2025-04	2025-02	1
VII	32E	Added pass exceptions	Bulletin No. 2025-04	2025-02	6
VII	32E	Added pass exceptions	Bulletin No. 2025-04	2025-03	6
VII	32E	Added pass exception	Bulletin No. 2025-04	2025-04	6
VII	37	Deleted multiple USSGL accounts	Bulletin No. 2025-04	2025-03	1
VII	37E	Deleted exception criteria	Bulletin No. 2025-04	2025-03	1
VII	43E	Added pass exceptions	Bulletin No. 2025-04	2025-03	6
VII	44E	Added pass exceptions	Bulletin No. 2025-04	2025-02	6
VII	46E	Added pass exception	Bulletin No. 2025-04	2025-02	6
VII	56E	Added pass exception	Bulletin No. 2025-04	2025-02	6
VII	69E	Added pass exception	Bulletin No. 2025-04	2025-04	6
VII	91	Added USSGL account 240000	Bulletin No. 2025-04	2025-05	6
VII	99E	Added pass exceptions	Bulletin No. 2025-04	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	117E	Added pass exception	Bulletin No. 2025-04	2025-02	6
VII	129E	Added pass exceptions	Bulletin No. 2025-04	2025-02	6
VII	132E	Deleted pass exceptions	Bulletin No. 2025-04	2025-02	1
VII	Edits				
	<u>Edit Number</u>				
VII	37	Deleted USSGL accounts 416712 and 417312	Bulletin No. 2025-04	2025-06	1
VII	38	Added lines for USSGL accounts 416712 and 417312	Bulletin No. 2025-04	2025-06	1
VII	39	Deleted USSGL account 439300 with Fund Type Code "EG"	Bulletin No. 2025-04	2025-05	1
VII	43	Revised operand on Reclassified Statement of Operations and Changes in Net Position lines 3.4 and 3.5	Bulletin No. 2025-04	2025-03	2
VII	68	Revised Description, Type, Left Side Label, and edit rules	Bulletin No. 2025-04	2025-04	1
VII	234	Added	Bulletin No. 2025-04	2025-03	10
VII	999	Added USSGL account 480110	Bulletin No. 2025-04	2025-03	8
Bulletin No. 2025-04					
Part 2 Fiscal 2026					
I	<i>USSGL Chart of Accounts:</i>				
I	254000	Revised	Bulletin No. 2025-04	2026-01	7
I	267000	Revised	Bulletin No. 2025-04	2026-01	7
I	416500	Revised	Bulletin No. 2025-04	2026-01	7
I	439440	Added	Bulletin No. 2025-04	2026-01	8
I	480210	Added	Bulletin No. 2025-04	2026-01	8
I	497210	Added	Bulletin No. 2025-04	2026-01	8
II	<i>USSGL Accounts and Definitions:</i>				
II	254000	Revised	Bulletin No. 2025-04	2026-01	7
II	267000	Revised	Bulletin No. 2025-04	2026-01	7
II	416500	Revised	Bulletin No. 2025-04	2026-01	7
II	439400	Revised	Bulletin No. 2025-04	2026-01	7
II	439440	Added	Bulletin No. 2025-04	2026-01	8
II	480110	Revised	Bulletin No. 2025-04	2026-01	7
II	490110	Revised	Bulletin No. 2025-04	2026-01	7
II	480210	Added	Bulletin No. 2025-04	2026-01	8
II	497210	Added	Bulletin No. 2025-04	2026-01	8
III	<i>USSGL Account Transactions:</i>				
III	A502	Revised TC Comment	Bulletin No. 2025-04	2026-01	2

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Summary of Changes**

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	Additional Information
III	A521	Added	Bulletin No. 2025-04	2026-01	8
III	A525	Added	Bulletin No. 2025-04	2026-01	8
III	B610	Revised TC Description and Comment	Bulletin No. 2025-04	2026-01	1
III	D115	Added	Bulletin No. 2025-04	2026-01	1
III	F110	Revised TC Description	Bulletin No. 2025-04	2026-01	1
III	F302	Added Credit to USSGL account 497210	Bulletin No. 2025-04	2026-01	8
III	F337	Added	Bulletin No. 2025-04	2026-01	8
III	F372	Revised TC Comment	Bulletin No. 2025-04	2026-01	2
III	F384	Revised TC Comment	Bulletin No. 2025-04	2026-01	2
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	416500	Revised Debit/Credit from "D" to "D/C"	Bulletin No. 2025-04	2026-01	1
IV	439440	Added	Bulletin No. 2025-04	2026-01	8
IV	480110	Revised Debit/Credit from "C" to "D/C"	Bulletin No. 2025-04	2026-01	1
IV	480210	Added	Bulletin No. 2025-04	2026-01	8
IV	497210	Added	Bulletin No. 2025-04	2026-01	8
	USSGL Crosswalks to Standard External Reports:				
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	1071	Added USSGL account 439400 with Debit/Credit "D" and Begin/End "B"; Added USSGL accounts 439440, 480210, and 497210; Added USSGL accounts 480110 and 490110 with Footnote 3	Bulletin No. 2025-04	2026-01	1
V	1290	Added USSGL account 439400 with Debit/Credit "D"; Added USSGL account 439440; Revised Debit/Credit from "D" to "D/C" for USSGL account 416500	Bulletin No. 2025-04	2026-01	1
V	4190	Added USSGL accounts 480210 and 497210	Bulletin No. 2025-04	2026-01	1
V	4220	Added USSGL accounts 480210 and 497210	Bulletin No. 2025-04	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>				
V	None				
	<u>Line</u>				
V	1000	Added USSGL account 439400 with Debit/Credit "D"; Added USSGL account 439440	Bulletin No. 2025-04	2026-01	1
V	1020	Added USSGL accounts 439440, 480110, 490110, and 497210	Bulletin No. 2025-04	2026-01	1
V	1033	Added USSGL account 497210	Bulletin No. 2025-04	2026-01	8

**U.S. Standard General Ledger
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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	Additional Information
V	1039	Revised PYA attribute from "P/X" to "X" for USSGL account 433000	Bulletin No. 2025-04	2026-01	1
V	1046	Revised PYA attribute from "B/P/X" to "X" for USSGL account 412250	Bulletin No. 2025-04	2026-01	1
V	1047	Revised PYA attribute from "P/X" to "X" for USSGL accounts 480110 and 490110	Bulletin No. 2025-04	2026-01	1
V	1048	Added USSGL account 480210	Bulletin No. 2025-04	2026-01	8
V	1069	Revised PYA attribute from "P/X" to "X" for USSGL account 479010	Bulletin No. 2025-04	2026-01	1
V	1084	Added USSGL accounts 480110, 490110, and 497210	Bulletin No. 2025-04	2026-01	1
V	1089	Added USSGL account 497210	Bulletin No. 2025-04	2026-01	8
V	1101	Added USSGL account 439400 with Debit/Credit "D"; Added USSGL account 439440	Bulletin No. 2025-04	2026-01	8
V	1151	Revised Debit/Credit from "D" to "D/C" for USSGL account 416500	Bulletin No. 2025-04	2026-01	1
V	1201	Added USSGL account 439440	Bulletin No. 2025-04	2026-01	8
V	1251	Revised Debit/Credit from "D" to "D/C" for USSGL account 416500	Bulletin No. 2025-04	2026-01	1
V	1826	Revised Reimbursable Flag from "D/R" to "D" for USSGL account 413200	Bulletin No. 2025-04	2026-01	1
V	1844	Revised Fund Type from "EG/EP/TR" to "EG/EP/ER/TR" for USSGL account 438900 with Reimbursable Flag "R"	Bulletin No. 2025-04	2026-01	1
V	3001	Added USSGL accounts 480110 and 490110	Bulletin No. 2025-04	2026-01	1
V	3050	Added USSGL accounts 480110 and 490110 with Debit/Credit "D"	Bulletin No. 2025-04	2026-01	1
V	4030	Added USSGL accounts 480210 and 497210	Bulletin No. 2025-04	2026-01	8
V	4033	Added USSGL accounts 480210 and 497210	Bulletin No. 2025-04	2026-01	8
V	4052	Added USSGL accounts 480210 and 497210	Bulletin No. 2025-04	2026-01	8
V	4053	Added USSGL account 497210	Bulletin No. 2025-04	2026-01	8
V	4054	Added USSGL account 497210	Bulletin No. 2025-04	2026-01	8
V	4120	Added USSGL accounts 480210 and 497210	Bulletin No. 2025-04	2026-01	8
V	4123	Added USSGL accounts 480210 and 497210	Bulletin No. 2025-04	2026-01	8
V	4142	Added USSGL accounts 480210 and 497210	Bulletin No. 2025-04	2026-01	8
V	4143	Added USSGL account 497210	Bulletin No. 2025-04	2026-01	8
V	4144	Added USSGL account 497210	Bulletin No. 2025-04	2026-01	8
V	5311	Added USSGL account 439400 with Debit/Credit "D"; Added USSGL account 439440	Bulletin No. 2025-04	2026-01	1
V	5313	Added USSGL account 439400 with Debit/Credit "D"; Added USSGL account 439440	Bulletin No. 2025-04	2026-01	1
V	5314	Added USSGL account 439440	Bulletin No. 2025-04	2026-01	1
	None				
	<u>Footnote</u>				
	None				
	USSGL Crosswalks to Reclassified Statements:				
VI	Reclassified Statement of Net Cost:				

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

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	Additional Information
	<u>Line</u>				
VI	4(old)	Revised line number from 4 to 14 and renumbered lines and revised calculations accordingly.	Bulletin No. 2025-04	2026-01	9
VI	6	Revised "Federal" to "Intragovernmental" on line description.	Bulletin No. 2025-04	2026-01	9
VI	7	Revised "Federal" to "Intragovernmental" on line description.	Bulletin No. 2025-04	2026-01	9
VI	8	Revised "Department total gross cost" to "Total reclassified gross cost" on line description.	Bulletin No. 2025-04	2026-01	9
VI	11	Revised "Federal" to "Intragovernmental" on line description.	Bulletin No. 2025-04	2026-01	9
VI	12	Revised "Federal" to "Intragovernmental" on line description.	Bulletin No. 2025-04	2026-01	9
VI	13	Revised "Department total earned revenue" to "Total reclassified earned revenue" on line description.	Bulletin No. 2025-04	2026-01	9
	<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	22E	Deleted pass exceptions	Bulletin No. 2025-04	2026-01	1
VII	37	Deleted multiple USSGL accounts	Bulletin No. 2025-04	2026-01	1
VII	37E	Deleted exception criteria	Bulletin No. 2025-04	2026-01	1
VII	43E	Added pass exceptions	Bulletin No. 2025-04	2026-01	6
VII	44E	Added pass exceptions	Bulletin No. 2025-04	2026-01	6
VII	46E	Added pass exception	Bulletin No. 2025-04	2026-01	6
VII	91	Added USSGL account 240000	Bulletin No. 2025-04	2026-01	6
VII	99E	Added pass exceptions	Bulletin No. 2025-04	2026-01	6
VII	117E	Added pass exception	Bulletin No. 2025-04	2026-01	6
VII	119	Added USSGL account 439440	Bulletin No. 2025-04	2026-01	8
VII	119E	Added pass exceptions	Bulletin No. 2025-04	2026-01	8
VII	131	Added USSGL accounts 480210 and 497210	Bulletin No. 2025-04	2026-01	8
VII	132	Added USSGL accounts 480210 and 497210	Bulletin No. 2025-04	2026-01	8
VII	132E	Deleted pass exceptions	Bulletin No. 2025-04	2026-01	1

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	Additional Information
VII	Edits				
	<u>Edit Number</u>				
VII	2	Added SF133 Line 1048	Bulletin No. 2025-04	2026-01	8
VII	3	Added USSGL account 439440	Bulletin No. 2025-04	2026-01	8
VII	4	Added USSGL account 439440	Bulletin No. 2025-04	2026-01	8
VII	21	Added Closing Group 439440; Added USSGL accounts 439440, 480210, and 497210 to Closing Groups 439440, 480200, and 420100 respectively	Bulletin No. 2025-04	2026-01	8
VII	24	Added USSGL accounts 439440, 480210, and 497210	Bulletin No. 2025-04	2026-01	8
VII	37	Deleted USSGL accounts 416712 and 417312	Bulletin No. 2025-04	2026-01	1
VII	38	Added lines for USSGL accounts 416712 and 417312	Bulletin No. 2025-04	2026-01	1
VII	39	Deleted USSGL account 439300 with Fund Type Code "EG"	Bulletin No. 2025-04	2026-01	1
VII	43	Revised operand on Reclassified Statement of Operations and Changes in Net Position lines 3.4 and 3.5	Bulletin No. 2025-04	2026-01	2
VII	46	Added USSGL account 497210	Bulletin No. 2025-04	2026-01	8
VII	47	Added USSGL accounts 439440, 480210, and 497210	Bulletin No. 2025-04	2026-01	8
VII	68	Revised Description, Type, Left Side Label, and edit rules	Bulletin No. 2025-04	2026-01	1
VII	69	Added USSGL accounts 439440, 480210, and 497210	Bulletin No. 2025-04	2026-01	8
VII	70	Added USSGL accounts 439440, 480210, and 497210	Bulletin No. 2025-04	2026-01	8
VII	71	Added USSGL accounts 439440, 480210, and 497210	Bulletin No. 2025-04	2026-01	8
VII	72	Added USSGL accounts 439440, 480210, and 497210	Bulletin No. 2025-04	2026-01	8
VII	73	Added USSGL accounts 439440, 480210, and 497210	Bulletin No. 2025-04	2026-01	8
VII	74	Added SF133 Line 1048	Bulletin No. 2025-04	2026-01	8
VII	100	Added USSGL accounts 439440, 480210, and 497210	Bulletin No. 2025-04	2026-01	8
VII	101	Added USSGL accounts 439440, 480210, and 497210	Bulletin No. 2025-04	2026-01	8
VII	102	Added USSGL accounts 439440, 480210, and 497210	Bulletin No. 2025-04	2026-01	8
VII	103	Added USSGL accounts 439440, 480210, and 497210	Bulletin No. 2025-04	2026-01	8
VII	104	Added USSGL accounts 439440, 480210, and 497210	Bulletin No. 2025-04	2026-01	8
VII	105	Added USSGL accounts 439440, 480210, and 497210	Bulletin No. 2025-04	2026-01	8
VII	106	Added USSGL accounts 439440, 480210, and 497210	Bulletin No. 2025-04	2026-01	8
VII	107	Added USSGL accounts 439440, 480210, and 497210	Bulletin No. 2025-04	2026-01	8
VII	118	Added USSGL accounts 439440, 480210, and 497210	Bulletin No. 2025-04	2026-01	8
VII	119	Added USSGL accounts 439440, 480210, and 497210	Bulletin No. 2025-04	2026-01	8
VII	120	Added USSGL accounts 439440, 480210, and 497210	Bulletin No. 2025-04	2026-01	8
VII	121	Added USSGL accounts 439440, 480210, and 497210	Bulletin No. 2025-04	2026-01	8
VII	122	Added USSGL accounts 439440, 480210, and 497210	Bulletin No. 2025-04	2026-01	8
VII	123	Added USSGL accounts 439440, 480210, and 497210	Bulletin No. 2025-04	2026-01	8
VII	134	Added USSGL accounts 439440, 480210, and 497210	Bulletin No. 2025-04	2026-01	8
VII	135	Added USSGL accounts 439440, 480210, and 497210	Bulletin No. 2025-04	2026-01	8
VII	136	Added USSGL accounts 439440, 480210, and 497210	Bulletin No. 2025-04	2026-01	8
VII	137	Added USSGL accounts 439440, 480210, and 497210	Bulletin No. 2025-04	2026-01	8

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	Additional Information
VII	138	Added USSGL accounts 439440, 480210, and 497210	Bulletin No. 2025-04	2026-01	8
VII	139	Added USSGL accounts 439440, 480210, and 497210	Bulletin No. 2025-04	2026-01	8
VII	156	Added USSGL accounts 439440, 480210, and 497210	Bulletin No. 2025-04	2026-01	8
VII	157	Added USSGL accounts 439440, 480210, and 497210	Bulletin No. 2025-04	2026-01	8
VII	158	Added USSGL accounts 439440, 480210, and 497210	Bulletin No. 2025-04	2026-01	8
VII	159	Added USSGL accounts 439440, 480210, and 497210	Bulletin No. 2025-04	2026-01	8
VII	160	Added USSGL accounts 439440, 480210, and 497210	Bulletin No. 2025-04	2026-01	8
VII	164	Added USSGL accounts 439440, 480210, and 497210	Bulletin No. 2025-04	2026-01	8
VII	165	Added USSGL accounts 439440, 480210, and 497210	Bulletin No. 2025-04	2026-01	8
VII	166	Added USSGL account 480210	Bulletin No. 2025-04	2026-01	8
VII	183	Added USSGL accounts 439440, 480210, and 497210	Bulletin No. 2025-04	2026-01	8
VII	192	Added USSGL accounts 439440, 480210, and 497210	Bulletin No. 2025-04	2026-01	8
VII	193	Added USSGL accounts 439440, 480210, and 497210	Bulletin No. 2025-04	2026-01	8
VII	194	Added USSGL accounts 439440, 480210, and 497210	Bulletin No. 2025-04	2026-01	8
VII	197	Added USSGL accounts 439440, 480210, and 497210	Bulletin No. 2025-04	2026-01	8
VII	212	Added USSGL account 497210	Bulletin No. 2025-04	2026-01	8
VII	213	Added USSGL account 497210	Bulletin No. 2025-04	2026-01	8
VII	214	Added USSGL account 497210	Bulletin No. 2025-04	2026-01	8
VII	215	Added USSGL account 497210	Bulletin No. 2025-04	2026-01	8
VII	219	Added USSGL account 480210	Bulletin No. 2025-04	2026-01	8
VII	220	Added SF133 Line 1048	Bulletin No. 2025-04	2026-01	8
VII	221	Added USSGL accounts 439440, 480210, and 497210	Bulletin No. 2025-04	2026-01	8
VII	222	Added USSGL accounts 439440, 480210, and 497210	Bulletin No. 2025-04	2026-01	8
VII	223	Added USSGL accounts 439440, 480210, and 497210	Bulletin No. 2025-04	2026-01	8
VII	224	Added USSGL accounts 439440, 480210, and 497210	Bulletin No. 2025-04	2026-01	8
VII	225	Added USSGL accounts 439440, 480210, and 497210	Bulletin No. 2025-04	2026-01	8
VII	226	Added USSGL accounts 439440, 480210, and 497210	Bulletin No. 2025-04	2026-01	8
VII	227	Added USSGL accounts 439440, 480210, and 497210	Bulletin No. 2025-04	2026-01	8
VII	228	Added USSGL accounts 439440, 480210, and 497210	Bulletin No. 2025-04	2026-01	8
VII	229	Added USSGL accounts 480210 and 497210	Bulletin No. 2025-04	2026-01	8
VII	232	Added USSGL accounts 439440, 480210, and 497210	Bulletin No. 2025-04	2026-01	8
VII	234	Added	Bulletin No. 2025-04	2026-01	10
Bulletin No. 2025-02					
Part 1 Fiscal 2025					
I	USSGL Chart of Accounts:				
	None				
II	USSGL Accounts and Definitions:				

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Summary of Changes**

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	Additional Information
	None				
III	<i>USSGL Account Transactions:</i>				
III	A186	Added Credit to USSGL account 593000	Bulletin No. 2025-02	2025-01	8
III	A502	Added Credit to USSGL account 422512	Bulletin No. 2025-02	2025-01	1
III	A532	Added Debit to USSGL account 417112 and Credit to USSGL account 418000; Revised Comment	Bulletin No. 2025-02	2025-01	1
III	A534	Added Debit to USSGL account 418000; Revised Comment	Bulletin No. 2025-02	2025-01	1
III	B234	Revised Comment	Bulletin No. 2025-02	2025-01	1
III	D514	Revised Comment	Bulletin No. 2025-02	2025-01	7
III	F104	Added Debit to USSGL account 459000	Bulletin No. 2025-02	2025-01	1
III	F302	Added Debit to USSGL account 416712	Bulletin No. 2025-02	2025-01	1
III	F311	Revised Comment	Bulletin No. 2025-02	2025-01	1
III	F397	Added	Bulletin No. 2025-02	2025-01	1
IV	<i>USSGL Account Attributes:</i>				
IV	<i>USSGL Proprietary and Budgetary Account Attribute Definition Report:</i>				
	<u>Definition</u>				
IV	Authority Type Code	Revised the reference from "OMB Circ. No. A-11, TFM 2-4200" to "OMB Circ. No. A-11, YE Bulletin"	Bulletin No. 2025-02	2025-01	1
IV	<i>USSGL Proprietary and Budgetary Account Attribute Table:</i>				
	<u>Attribute</u>				
	None				
	<u>USSGL</u>				
IV	214000	Revised TAS Status from "U/E" to "U/E/C"	Bulletin No. 2025-02	2025-01	8
IV	214000	Revised TAS Transition Code from "X/N" to "X/K/N"	Bulletin No. 2025-02	2025-01	8
IV	412600	Revised Reduction Type from "SEQ/XXX" to "OTR/SEQ/XXX"	Bulletin No. 2025-02	2025-01	1
IV	417212	Revised Authority Type Code from "P/S" to "P" and Fund Type from "ER/ES/ET" to "ES/ET"	Bulletin No. 2025-02	2025-03	1
IV	417312	Revised Authority Type Code from "P/S" to "P" and Fund Type from "EG/ER/ES/ET" to "EG/ES/ET"	Bulletin No. 2025-02	2025-03	1
IV	633000	Revised TAS Status from "U/E" to "U/E/C"	Bulletin No. 2025-02	2025-01	8
V	<i>USSGL Crosswalks to Standard External Reports:</i>				
V	<i>Balance Sheet:</i>				
	<u>Line</u>				
	None				

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	Additional Information
	<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>				
V	15	Revised Exchange Nonexchange Code from "T" to "E/T" for USSGL account 531900	Bulletin No. 2025-02	2025-01	7
	<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	Deleted USSGL 417212 and 417312 with Fund Type "ER"	Bulletin No. 2025-02	2025-01	1
V	1290	Added USSGL 412600 with Debit/Credit value "C"	Bulletin No. 2025-02	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>				

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

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	Additional Information
V	1000	Added USSGL account 438400 with Reimbursable Flag "R", Reductions Type "OTR" and Fund Type "ER"	Bulletin No. 2025-02	2025-01	1
V	1010	Deleted USSGL accounts 417212 and 417312 with Authority Type "S"; Deleted footnote 5 from USSGL account 416612	Bulletin No. 2025-02	2025-01	1
V	1011	Deleted footnote 5 from USSGL account 416612	Bulletin No. 2025-02	2025-01	1
V	1020	Added USSGL account 438400 with Reimbursable Flag "R", Reductions Type "OTR" and Fund Type "ER"	Bulletin No. 2025-02	2025-01	1
V	1133	Added USSGL account 412600	Bulletin No. 2025-02	2025-01	1
V	1702	Added USSGL account 438400 with Reimbursable Flag "R", Reduction Type "OTR" and Fund Type "ER"	Bulletin No. 2025-02	2025-01	1
V	1723	Added USSGL 438300 with Reimbursable Flag "R"	Bulletin No. 2025-02	2025-01	1
V	3012	Revised Line Title	Bulletin No. 2025-02	2025-01	1
V	5090	Added USSGL account 438400 with Reimbursable Flag "R", Reduction Type "OTR" and Fund Type "ER"	Bulletin No. 2025-02	2025-01	1
V	5092	Added USSGL account 438400 with Reimbursable Flag "R", Reduction Type "OTR" and Fund Type "ER"; Revised Fund Type from "EG" to "EG/ER" for USSGL 438300 with BEA Cat "D"	Bulletin No. 2025-02	2025-01	1
V	5312	Added USSGL account 438400 with Reimbursable Flag "R", Reduction Type "OTR" and Fund Type "ER"	Bulletin No. 2025-02	2025-01	1
V	5313	Added USSGL account 438400 with Reimbursable Flag "R", Reduction Type "OTR" and Fund Type "ER"	Bulletin No. 2025-02	2025-01	1
V	5341	Added USSGL 480110 and 490110	Bulletin No. 2025-02	2025-01	1
V	5342	Added USSGL 480110 and 490110	Bulletin No. 2025-02	2025-01	1
V	5343	Added USSGL 480110 and 490110	Bulletin No. 2025-02	2025-01	1
V	5344	Added USSGL 480110 and 490110	Bulletin No. 2025-02	2025-01	1
	<u>Footnote</u>				
	None				
VI	<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>				
VI	5.7	Revised Exchange Nonexchange Code from "T" to "E/T" for USSGL 531900	Bulletin No. 2025-02	2025-01	7

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	Additional Information
	Footnote				
	None				
VII	<i>Validations and Edits</i>				
VII	Validations				
	Validation Number				
VII	37	Added USSGL accounts 416712, 417112, 417212, and 417312	Bulletin No. 2025-02	2025-01	1
VII	37E	Added pass exceptions for Department of the Interior	Bulletin No. 2025-02	2025-01	1
VII	43	Added USSGL accounts 416512, 416612, 416712, 417112, 417212, and 417312; Revised Name and Description	Bulletin No. 2025-02	2025-01	1
VII	43E	Added pass exceptions for Department of the Interior and USACE; Revised Name and Description	Bulletin No. 2025-02	2025-01	1
VII	56E	Added pass exception for TAS 069 3220 000	Bulletin No. 2025-02	2025-01	6
VII	67E	Added pass exception for TAS 020 X 4366 with USSGL Account 414600	Bulletin No. 2025-02	2025-01	6
VII	73E	Added pass exception for TAS 070 X 0400 with USSGL Account 439700 and BEA Category Indicator "M"	Bulletin No. 2025-02	2025-01	6
VII	99E	Added pass exception for TAS 096 X 4902 with USSGL Account 428700	Bulletin No. 2025-02	2025-01	6
VII	132E	Added pass exception for Fund Family 086 0163	Bulletin No. 2025-02	2025-01	6
VII	999	Added	Bulletin No. 2025-02	2025-01	1
VII	999E	Added	Bulletin No. 2025-02	2025-01	1
VII	Edits				
	Edit Number				
VII	4	Deleted USSGL account 417212 with Authority Type Code "S"	Bulletin No. 2025-02	2025-01	1
VII	15	Added USSGL account 416612	Bulletin No. 2025-02	2025-01	1
VII	18	Added USSGL account 417212	Bulletin No. 2025-02	2025-01	1
VII	21	Added USSGL account 416612 to Closing Group 416600; Deleted Authority Type Code domain value "S" for USSGL account 417312 in Closing Group 420100	Bulletin No. 2025-02	2025-01	1
VII	999	Added	Bulletin No. 2025-02	2025-01	1
Bulletin No. 2025-02					
Part 2 Fiscal 2026					
I	<i>USSGL Chart of Accounts:</i>				
I	439403	Added	Bulletin No. 2025-02	2026-01	8
II	<i>USSGL Accounts and Definitions:</i>				
II	439403	Added	Bulletin No. 2025-02	2026-01	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>
III	<i>USSGL Account Transactions:</i>				
III	A102	Revised Comment	Bulletin No. 2025-02	2026-01	1
III	A122	Added	Bulletin No. 2025-02	2026-01	8
III	A201	Revised Comment	Bulletin No. 2025-02	2026-01	1
III	A211	Added	Bulletin No. 2025-02	2026-01	8
III	C608	Revised Comment	Bulletin No. 2025-02	2026-01	1
III	F112	Added Debit to USSGL account 439403	Bulletin No. 2025-02	2026-01	8
IV	<i>USSGL Account Attributes:</i>				
IV	<i>USSGL Proprietary and Budgetary Account Attribute Definition Report:</i>				
	<u>Definition</u>				
IV	Credit Cohort Year	Added attribute domain value "2027"	Bulletin No. 2025-02	2026-01	5
IV	<i>USSGL Proprietary and Budgetary Account Attribute Table:</i>				
	<u>Attribute</u>				
	None				
	<u>USSGL</u>				
IV		Revised Credit Cohort Year attribute domain value from "1001/1992-2026" to "1001/1992-2027" 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, 479010, 480100, 480110, 480200, 483100, 483200, 487100, 487200, 488100, 488200, 490100, 490110, 490200, 493100, 497100, 497200, 498100, and 498200	Bulletin No. 2025-02	2026-01	5
IV	439403	Added	Bulletin No. 2025-02	2026-01	8
V	<i>USSGL Crosswalks to Standard External Reports:</i>				
V	<i>Balance Sheet:</i>				
	<u>Line</u>				
	None				
	<u>Footnote</u>				
	None				

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

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	Additional Information
V	Statement of Net Cost:				
	Line				
	None				
	Footnote				
	None				
V	Statement of Changes in Net Position				
	Line				
	None				
	Footnote				
	None				
V	Statement of Custodial Activity:				
	Line				
	None				
	Footnote				
	None				
V	Statement of Budgetary Resources:				
	Column				
	None				
	Line				
V	1290	Added USSGL 439403	Bulletin No. 2025-02	2026-01	8
	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	1048	Added line	Bulletin No. 2025-02	2026-01	4
V	1069	Revised line title	Bulletin No. 2025-02	2026-01	4

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

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	Additional Information
V	1070	Revised calculation detail	Bulletin No. 2025-02	2026-01	4
V	1154	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
V	1154	Revised line title	Bulletin No. 2025-02	2026-01	4
V	1254	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
V	1254	Revised line title	Bulletin No. 2025-02	2026-01	4
	Footnote				
V	10	Revised	Bulletin No. 2025-02	2026-01	1
V	16	Revised	Bulletin No. 2025-02	2026-01	1
VI	<i>USSGL Crosswalks to Reclassified Statements:</i>				
VI	Reclassified Statement of Net Cost:				
	Line				
	None				
	Footnote				
	None				
VI	Reclassified Statement of Operations and Changes in Net Position				
	Line				
	None				
	Footnote				
	None				
VII	<i>Validations and Edits</i>				
VII	Validations				
	Validation Number				
VII	27	Added Credit Cohort Year domain value "2026"	Bulletin No. 2025-02	2026-01	14
VII	27E	Revised pass exception for Credit Cohort Year domain value from "2026" to "2027"	Bulletin No. 2025-02	2026-01	14
VII	73E	Deleted pass exception for TAS 070 X 0400 with USSGL Account 439700 and BEA Category Indicator "M"	Bulletin No. 2025-02	2026-01	1
VII	999	Deleted	Bulletin No. 2025-02	2026-01	1
VII	999E	Deleted	Bulletin No. 2025-02	2026-01	1
VII	Edits				
	Edit Number				
VII	4	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	24	Added USSGL accounts 439403	Bulletin No. 2025-02	2026-01	8
VII	69	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8

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

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	Additional Information
VII	70	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	71	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	72	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	73	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	100	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	101	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	102	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	103	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	104	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	105	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	106	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	107	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	118	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	119	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	120	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	121	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	122	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	123	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	134	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	135	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	136	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	137	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	138	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	139	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	156	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	157	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	158	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	159	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	160	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	164	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	165	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	183	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	192	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	193	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	194	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	197	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	209	Revised Ending Period of Availability from domain value "2025" to "2026"	Bulletin No. 2025-02	2026-01	14
VII	217	Added Beginning Period of Availibility domain value "2026"	Bulletin No. 2025-02	2026-01	14
VII	221	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	222	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	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	223		Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	224		Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	225		Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	226		Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	227		Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	228		Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	232		Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	999		Deleted	Bulletin No. 2025-02	2026-01	1

**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.