U.S. Standard General Ledger
Summary of Changes

	Item Changed		Change	Bulletin No.	Effective Reporting Period	Additional Information
Bulletin No. 2027-01						
Part 1 Fiscal 2027						
I	***USSGL Chart of Accounts:***					
I	None					
II	***USSGL Accounts and Definitions:***					
II	None					
III	***USSGL Account Transactions:***					
III	A111		Added	Bulletin No. 2027-01	2027-03	1
III	A113		Added	Bulletin No. 2027-01	2027-03	1
III	A201		Revised Comment	Bulletin No. 2027-01	2027-03	1
III	B436		Revised Comment and Reference Sections	Bulletin No. 2027-01	2027-01	3
III	C608		Revised Comment	Bulletin No. 2027-01	2027-03	1
III	E104		Revised Comment Section and Added USSGL 690000	Bulletin No. 2027-01	2027-01	3
III	E106		Revised Comment Section and Added USSGL 690000	Bulletin No. 2027-01	2027-01	3
IV	***USSGL Account Attributes:***					
	USSGL Proprietary and Budgetary Account Attribute Definition Report:					
IV	Definition					
	None					
IV	**USSGL Proprietary and Budgetary Account Attribute Table:**					
IV	Attribute					
	None					
IV	USSGL					
	None					
	USSGL Crosswalks to Standard External Reports:					
V	**Balance Sheet**:					
	Line					
	None					
	Footnote					
	None					
V	**Statement of Net Cost:**					

	Item Changed		Change	Bulletin No.	Effective Reporting Period	Additional Information
	Line					
	4		Revised title to include "Long-term" per A-136 SNC title	Bulletin 2027-01	2027-01	
	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	None					
	Footnote					
	None					
V	**SF 133 and Schedule P: Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule**					
	Column					
	None					
	Line					
V	None					
V	1022		Revised USSGL 415200 with Fund Type "EG"	Bulletin No. 2027-01	2027-01	1
	Footnote					
V	None					

	Item Changed		Change	Bulletin No.	Effective Reporting Period	Additional Information
	USSGL Crosswalks to Reclassified Statements:					
VI	**Reclassified Statement of Net Cost:**					
	Line					
	None					
	Footnote					
	None					
VI	**Reclassified Statement of Operations and Changes in Net Position**					
	Line					
	None					
	Footnote					
	None					
	Validations and Edits					
VII	**Validations**					
	Validation Number					
VII	67E		Added pass exception (070X4236 w/414600)	Bulletin No. 2027-01	2027-01	6
VII	68E		Deleted pass exception (020X4336)	Bulletin No. 2027-01	2027-01	1
VII	**Edits**					
	Edit Number					
VII	4		Added USSGL account 421100	Bulletin No. 2027-01	2027-01	1
VII	45		Added USSGL accounts 805300 and 806500 to Closing Group 807000	Bulletin No. 2027-01	2027-01	2
VII	236		Added USSGL accounts 805300 and 806500	Bulletin No. 2027-01	2027-01	1
VII	690		Revised to restrict edit to financing accounts	Bulletin No. 2027-01	2027-01	16
VII	691		Revised to restrict edit to financing accounts	Bulletin No. 2027-01	2027-01	16
VII	692		Revised to restrict edit to financing accounts	Bulletin No. 2027-01	2027-01	16
VII	693		Revised to restrict edit to financing accounts	Bulletin No. 2027-01	2027-01	16
VII	694		Revised to restrict edit to financing accounts	Bulletin No. 2027-01	2027-01	16
VII	695		Revised to restrict edit to financing accounts	Bulletin No. 2027-01	2027-01	16
VII	696		Revised to restrict edit to financing accounts	Bulletin No. 2027-01	2027-01	16
VII	697		Revised to restrict edit to financing accounts	Bulletin No. 2027-01	2027-01	16
VII	698		Added Business Event Type Code "DISBCA"; Deleted Business Event Type Code "DISBBCA"	Bulletin No. 2027-01	2027-01	2
VII	736		Added	Bulletin No. 2027-01	2027-01	1
VII	960		Revised edit rules and left and right side labels	Bulletin No. 2027-01	2027-01	16
VII	961		Revised edit rules and left and right side labels	Bulletin No. 2027-01	2027-01	16

	Item Changed		Change	Bulletin No.	Effective Reporting Period	Additional Information
VII	965		Added Attribute "Fed/Non-Fed" with Domain Value "G"	Bulletin No. 2027-01	2027-01	16
VII	966		Revised edit rules and left and right side labels	Bulletin No. 2027-01	2027-01	16
VII	967		Revised edit rules and left and right side labels	Bulletin No. 2027-01	2027-01	16
Bulletin No. 2027-01						
Part 2 Fiscal 2028						
I	***USSGL Chart of Accounts:***					
I	None					
II	***USSGL Accounts and Definitions:***					
II	None					
III	***USSGL Account Transactions:***					
III	None					
IV	***USSGL Account Attributes:***					
	USSGL Proprietary and Budgetary Account Attribute Definition Report:					
IV	Definition					
	None					
IV	**USSGL Proprietary and Budgetary Account Attribute Table:**					
IV	Attribute					
	None					
IV	USSGL					
	None					
	USSGL Crosswalks to Standard External Reports:					
V	**Balance Sheet**:					
	Line					
	None					
	Footnote					
	None					
V	**Statement of Net Cost:**					
	Line					
	None					

	Item Changed		Change	Bulletin No.	Effective Reporting Period	Additional Information
	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					
	None					
	Footnote					
	None					
V	**SF 133 and Schedule P: Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule**					
	Column					
	None					
	Line					
	None					
	Footnote					
	None					
	USSGL Crosswalks to Reclassified Statements:					
VI	**Reclassified Statement of Net Cost:**					
	Line					

U.S. Standard General Ledger
Summary of Changes

	Item Changed		Change	Bulletin No.	Effective Reporting Period	Additional Information
	None					
	Footnote					
	None					
VI	**Reclassified Statement of Operations and Changes in Net Position**					
	Line					
	None					
	Footnote					
	None					
	Validations and Edits					
VII	**Validations**					
	Validation Number					
	None					
VII	**Edits**					
	Edit Number					
	None					

Bulletin No. 2027-01	
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.