

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

	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>Additional Information</u>
Bulletin No. 2026-03					
Part 1 Fiscal 2026					
I	<i>USSGL Chart of Accounts:</i>				
I	133900	Added	Bulletin No. 2026-03	2026-09	3
I	293900	Added	Bulletin No. 2026-03	2026-09	3
II	<i>USSGL Accounts and Definitions:</i>				
II	110900	Revised Definition	Bulletin No. 2026-03	2026-09	7
II	125000	Revised Definition	Bulletin No. 2026-03	2026-09	7
II	133900	Added	Bulletin No. 2026-03	2026-09	3
II	199500	Revised Definition	Bulletin No. 2026-03	2026-09	7
II	293900	Added	Bulletin No. 2026-03	2026-09	3
II	483100	Revised Definition	Bulletin No. 2026-03	2026-09	1
II	483110	Revised Definition	Bulletin No. 2026-03	2026-09	1
II	493100	Revised Definition	Bulletin No. 2026-03	2026-09	1
II	493110	Revised Definition	Bulletin No. 2026-03	2026-09	1
III	<i>USSGL Account Transactions:</i>				
III	A102	Revised Comment	Bulletin No. 2026-03	2026-09	1
III	A187	Added	Bulletin No. 2026-03	2026-09	1
III	A238	Added USSGL accounts 574000 and 579000	Bulletin No. 2026-03	2026-09	1
III	A491	Added USSGL account 483110; Deleted USSGL account 483100	Bulletin No. 2026-03	2026-09	1
III	A493	Added USSGL account 483110; Deleted USSGL account 483100	Bulletin No. 2026-03	2026-09	1
III	A545	Added USSGL accounts 483110 and 493110; Deleted USSGL accounts 483100 and 493100	Bulletin No. 2026-03	2026-09	1
III	A547	Added USSGL accounts 483110 and 493110; Deleted USSGL accounts 483100 and 493100	Bulletin No. 2026-03	2026-09	1
III	A704	Added	Bulletin No. 2026-03	2026-09	1
III	B439	Added	Bulletin No. 2026-03	2026-09	3
III	C430	Deleted	Bulletin No. 2026-03	2026-09	3
III	C439	Added	Bulletin No. 2026-03	2026-09	3
III	D538	Deleted	Bulletin No. 2026-03	2026-09	3
III	E439	Added	Bulletin No. 2026-03	2026-09	3
III	E459	Added	Bulletin No. 2026-03	2026-09	3
IV	<i>USSGL Account Attributes:</i>				
USSGL Proprietary and Budgetary Account Attribute Definition Report:					
IV	<u>Definition</u>				

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	None				
IV	USSGL Proprietary and Budgetary Account Attribute Table:				
IV	<u>Attribute</u>				
	None				
IV	<u>USSGL</u>				
IV	133900	Added	Bulletin No. 2026-03	2026-09	3
IV	293900	Added	Bulletin No. 2026-03	2026-09	3
IV	418300	Revised Authority Type Code from "P/R/S" to "P/S"	Bulletin No. 2026-03	2026-09	1
	<i>USSGL Crosswalks to Standard External Reports:</i>				
V	Balance Sheet:				
	<u>Line</u>				
V	3.4	Added USSGL account 133900	Bulletin No. 2026-03	2026-09	3
V	19	Revised name to "Land and Heritage Assets" from "Stewardship PP&E"	Bulletin No. 2026-03	2026-09	9
V	25.6	Added USSGL account 293900	Bulletin No. 2026-03	2026-09	3
	<u>Footnote</u>				
	None				
V	Statement of Net Cost:				
	<u>Line</u>				
	None				
	<u>Footnote</u>				
	None				
V	Statement of Changes in Net Position				
	<u>Line</u>				
	None				
	<u>Footnote</u>				
	None				
V	Statement of Custodial Activity:				
	<u>Line</u>				
	None				
	<u>Footnote</u>				

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	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>Additional Information</u>
	None				
V	Statement of Budgetary Resources:				
	<u>Column</u>				
	None				
	<u>Line</u>				
V	1071	Revised Authority Type from "P/S" to "D/P/S" for USSGL account 419300	Bulletin No. 2026-03	2026-09	1
V	1290	Added USSGL account 418300 with Authority Type "D", Deleted USSGL account 418300 with Financing Account Code "D/G", Revised Authority Type from "P/R" to "P" for USSGL account 418300 with Fund Types "EC/EG/EM/EP/ER/ES/ET/TR"	Bulletin No. 2026-03	2026-09	1
V	1890	Deleted USSGL account 418300 with Financing Account Code "D/G"	Bulletin No. 2026-03	2026-09	1
	<u>Footnote</u>				
	None				
V	SF 133 and Schedule P: Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule				
	<u>Column</u>				
	None				
	<u>Line</u>				
V	1020	Revised Authority Type from "P/S" to "D/P/S" for USSGL account 419300	Bulletin No. 2026-03	2026-09	1
V	1084	Revised Authority Type from "P/S" to "D/P/S" for USSGL account 419300	Bulletin No. 2026-03	2026-09	1
V	1151	Revised Authority Type from "P/R" to "P" for USSGL account 418300	Bulletin No. 2026-03	2026-09	1
V	1176	Added USSGL account 418300	Bulletin No. 2026-03	2026-09	1
V	1251	Deleted USSGL account 418300 with Financing Account Code "D/G"; Revised Authority Type Code from "P/R" to "P" for USSGL account 418300 with Financing Account "N"	Bulletin No. 2026-03	2026-09	1
V	1841	Deleted USSGL account 418300 with Financing Account Code "D/G"	Bulletin No. 2026-03	2026-09	1
V	4060	Revised calculation detail for Schedule P	Bulletin No. 2026-03	2026-09	4
V	4070	Revised calculation detail for Schedule P	Bulletin No. 2026-03	2026-09	4
V	4160	Revised calculation detail for Schedule P	Bulletin No. 2026-03	2026-09	4
	<u>Footnote</u>				
V	None				
	<i>USSGL Crosswalks to Reclassified Statements:</i>				
VI	Reclassified Statement of Net Cost:				
	<u>Line</u>				

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	None				
	Footnote				
	None				
VI	Reclassified Statement of Operations and Changes in Net Position				
	Line				
	None				
	Footnote				
	None				
	<i>Validations and Edits</i>				
VII	Validations				
	<u>Validation Number</u>				
VII	32E	Added pass exceptions	Bulletin No. 2026-03	2026-04	6
VII	32E	Added pass exceptions	Bulletin No. 2026-03	2026-05	6
VII	73E	Deleted pass exception	Bulletin No. 2026-03	2026-05	1
VII	99E	Added pass exceptions	Bulletin No. 2026-03	2026-06	6
VII	132E	Added pass exception	Bulletin No. 2026-03	2026-04	6
VII	135E	Added pass exception	Bulletin No. 2026-03	2026-05	6
VII	920E	Deleted pass exceptions	Bulletin No. 2026-03	2026-05	1
VII	921	Added	Bulletin No. 2026-03	2026-04	12
VII	Edits				
	<u>Edit Number</u>				
VII	4	Deleted USSGL account 418300 with Authority Type Code "R"	Bulletin No. 2026-03	2026-09	8
VII	23	Added USSGL accounts 133900 and 293900	Bulletin No. 2026-03	2026-09	8
VII	45	Added Closing Groups 133900 and 293900	Bulletin No. 2026-03	2026-09	8
VII	59	Added Trading Partner 020 1379 for USSGL Account 214100	Bulletin No. 2026-03	2026-06	17
VII	61	Added Trading Partner 020 1379 for USSGL Accounts 631000, 711200, and 721200	Bulletin No. 2026-03	2026-06	17
Bulletin No. 2026-03					
Part 2 Fiscal 2027					
I	USSGL Chart of Accounts:				
I	133900	Added	Bulletin No. 2026-03	2027-01	8
I	293900	Added	Bulletin No. 2026-03	2027-01	8

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	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>Additional Information</u>
I	310610	Added	Bulletin No. 2026-03	2027-01	3
I	411300	Revised	Bulletin No. 2026-03	2027-01	8
I	411310	Added	Bulletin No. 2026-03	2027-01	8
I	411912	Revised	Bulletin No. 2026-03	2027-01	8
I	412050	Revised	Bulletin No. 2026-03	2027-01	8
I	414610	Added	Bulletin No. 2026-03	2027-01	8
I	439200	Revised	Bulletin No. 2026-03	2027-01	8
I	439210	Added	Bulletin No. 2026-03	2027-01	8
I	439220	Added	Bulletin No. 2026-03	2027-01	8
I	439230	Added	Bulletin No. 2026-03	2027-01	8
I	439300	Revised	Bulletin No. 2026-03	2027-01	8
I	439310	Added	Bulletin No. 2026-03	2027-01	8
I	439320	Added	Bulletin No. 2026-03	2027-01	8
I	439330	Added	Bulletin No. 2026-03	2027-01	8
I	483120	Added	Bulletin No. 2026-03	2027-01	8
I	493120	Added	Bulletin No. 2026-03	2027-01	8
II	<i>USSGL Accounts and Definitions:</i>				
II	110900	Revised Definition	Bulletin No. 2026-03	2027-01	8
II	125000	Revised Definition	Bulletin No. 2026-03	2027-01	8
II	133900	Added	Bulletin No. 2026-03	2027-01	8
II	199500	Revised Definition	Bulletin No. 2026-03	2027-01	8
II	293900	Added	Bulletin No. 2026-03	2027-01	8
II	310600	Revised Definition	Bulletin No. 2026-03	2027-01	3
II	310610	Added	Bulletin No. 2026-03	2027-01	3
II	411300	Revised Title and Definition	Bulletin No. 2026-03	2027-01	8
II	411310	Added	Bulletin No. 2026-03	2027-01	8
II	411912	Revised Title and Definition	Bulletin No. 2026-03	2027-01	8
II	412050	Revised Title and Definition	Bulletin No. 2026-03	2027-01	8
II	414600	Revised Definition	Bulletin No. 2026-03	2027-01	8
II	414610	Added	Bulletin No. 2026-03	2027-01	8
II	439200	Revised Title and Definition	Bulletin No. 2026-03	2027-01	8
II	439210	Added	Bulletin No. 2026-03	2027-01	8
II	439220	Added	Bulletin No. 2026-03	2027-01	8
II	439230	Added	Bulletin No. 2026-03	2027-01	8
II	439300	Revised Title and Definition	Bulletin No. 2026-03	2027-01	8
II	439310	Added	Bulletin No. 2026-03	2027-01	8
II	439320	Added	Bulletin No. 2026-03	2027-01	8
II	439330	Added	Bulletin No. 2026-03	2027-01	8

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II	483100	Revised Definition	Bulletin No. 2026-03	2027-01	8
II	483110	Revised Definition	Bulletin No. 2026-03	2027-01	8
II	483120	Added	Bulletin No. 2026-03	2027-01	8
II	493100	Revised Definition	Bulletin No. 2026-03	2027-01	8
II	493110	Revised Definition	Bulletin No. 2026-03	2027-01	8
II	493120	Added	Bulletin No. 2026-03	2027-01	8
III	<i>USSGL Account Transactions:</i>				
III	A102	Revised Comment	Bulletin No. 2026-03	2027-01	1
III	A131	Added USSGL accounts 439230 and 439330; Deleted USSGL accounts 439200, 439300, and the reference; Revised comment	Bulletin No. 2026-03	2027-01	8
III	A132	Added SGL 310610; Deleted SGL 310600; Revised transaction description	Bulletin No. 2026-03	2027-01	3
III	A133	Added USSGL accounts 439220 and 439320; Deleted USSGL accounts 439200, 439300, and the reference; Revised comment and transaction description	Bulletin No. 2026-03	2027-01	8
III	A134	Deleted	Bulletin No. 2026-03	2027-01	8
III	A136	Added SGL 310610; Deleted SGL 310600; Revised transaction description	Bulletin No. 2026-03	2027-01	3
III	A144	Added USSGL accounts 439220 and 439320; Deleted USSGL accounts 439200 and 439300; Revised comment	Bulletin No. 2026-03	2027-01	8
III	A145	Added USSGL accounts 439220 and 439320; Deleted USSGL accounts 439200, 439300, and 299100; Revised comment	Bulletin No. 2026-03	2027-01	8
III	A187	Added	Bulletin No. 2026-03	2027-01	1
III	A207	Added USSGL accounts 299100, 439210 and 439310; Deleted USSGL accounts 439200, 439300; Revised comment	Bulletin No. 2026-03	2027-01	8
III	A219	Added	Bulletin No. 2026-03	2027-01	8
III	A238	Added USSGL accounts 574000 and 579000	Bulletin No. 2026-03	2027-01	1
III	A474	Revised comment	Bulletin No. 2026-03	2027-01	1
III	A478	Added USSGL account 417600; Revised comment	Bulletin No. 2026-03	2027-01	1
III	A491	Added USSGL account 483110; Deleted USSGL account 483100	Bulletin No. 2026-03	2027-01	1
III	A493	Added USSGL account 483110; Deleted USSGL account 483100	Bulletin No. 2026-03	2027-01	1
III	A515	Added	Bulletin No. 2026-03	2027-01	8
III	A517	Added	Bulletin No. 2026-03	2027-01	8
III	A545	Added USSGL accounts 483110 and 493110; Deleted USSGL accounts 483100 and 493100	Bulletin No. 2026-03	2027-01	1
III	A547	Added USSGL accounts 483110 and 493110; Deleted USSGL accounts 483100 and 493100	Bulletin No. 2026-03	2027-01	1
III	A704	Added	Bulletin No. 2026-03	2027-01	1
III	B147	Added	Bulletin No. 2026-03	2027-01	8
III	C159	Added USSGL account 310610; Deleted USSGL account 310600	Bulletin No. 2026-03	2027-01	3
III	C205	Revised Comment	Bulletin No. 2026-03	2027-01	1
III	F115	Formerly F311 - see description of F311 below	Bulletin No. 2026-03	2027-01	1

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	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>Additional Information</u>
III	F311	Revised transaction number to F115; Revised transaction description and comment	Bulletin No. 2026-03	2027-01	1
III	F302	Added USSGL accounts 411310, 414610, 439210, 439220, 439310, and 439320	Bulletin No. 2026-03	2027-01	8
III	F304	Added USSGL accounts 439230 and 439330; Deleted USSGL accounts 439200 and 439300	Bulletin No. 2026-03	2027-01	8
III	F306	Added USSGL accounts 439230 and 439330; Deleted USSGL accounts 439200 and 439300	Bulletin No. 2026-03	2027-01	8
III	F325	Added USSGL account 493120	Bulletin No. 2026-03	2027-01	8
III	F332	Added USSGL account 483120	Bulletin No. 2026-03	2027-01	8
III	F342	Added USSGL account 310610	Bulletin No. 2026-03	2027-01	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	310610	Added	Bulletin No. 2026-03	2027-01	3
IV	411310	Added	Bulletin No. 2026-03	2027-01	8
IV	412050	Revised Fund Type from "EG" to "EG/ES"	Bulletin No. 2026-03	2027-01	1
IV	414610	Added	Bulletin No. 2026-03	2027-01	8
IV	418300	Revised Authority Type from "P/R/S" to "P/S" and Financing Account Code from "D/G/N" to "N"	Bulletin No. 2026-03	2027-01	1
IV	439200	Revised Authority Type from "B/C/D/P/R/S/X" to "D/P/R/X" and Fund Type from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/ES"	Bulletin No. 2026-03	2027-01	1
IV	439210	Added	Bulletin No. 2026-03	2027-01	8
IV	439220	Added	Bulletin No. 2026-03	2027-01	8
IV	439230	Added	Bulletin No. 2026-03	2027-01	8
IV	439300	Revised Authority Type from "B/C/D/P/R/S/X" to "D/P/R/S/X"	Bulletin No. 2026-03	2027-01	8
IV	439310	Added	Bulletin No. 2026-03	2027-01	8
IV	439320	Added	Bulletin No. 2026-03	2027-01	8
IV	439330	Added	Bulletin No. 2026-03	2027-01	8
IV	483120	Added	Bulletin No. 2026-03	2027-01	8
IV	493120	Added	Bulletin No. 2026-03	2027-01	8
	<i>USSGL Crosswalks to Standard External Reports:</i>				
V	Balance Sheet:				

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	<u>Line</u>				
V	3.4	Added USSGL account 133900	Bulletin No. 2026-03	2027-01	3
V	19	Revised name to "Land and Heritage Assets" from "Stewardship PP&E"	Bulletin No. 2026-03	2027-01	9
V	25.6	Added USSGL account 293900	Bulletin No. 2026-03	2027-01	3
V	41.1	Added USSGL account 310610	Bulletin No. 2026-03	2027-01	3
V	42.2	Added USSGL account 310610	Bulletin No. 2026-03	2027-01	3
	<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	6	Added USSGL account 310610	Bulletin No. 2026-03	2027-01	3
	<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>				
	1071	Added USSGL account 411310; Deleted USSGL accounts 439200 and 439300 with all Authority Type Codes other than "P"; Revised Authority Type from "P/S" to "D/P/S" for USSGL account 419300; Revised Fund Type from "EG" to "EG/ES" for USSGL account 412050	Bulletin No. 2026-03	2027-01	1

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	1290	Added USSGL account 414610; Added USSGL account 418300 with Authority Type "D", Added USSGL accounts 439210, 439220, 439310, and 439320; Deleted USSGL account 418300 with Financing Account Code "D/G", Revised Authority Type from "P/R" to "P" for USSGL account 418300 with Fund Types "EC/EG/EM/EP/ER/ES/ET/TR"; Revised Authority Type from "D/P/R/X" to "D/P/R" and Fund Type from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/ES" for USSGL account 439200; Revised Authority Type from "B/D/P/R/X" to "D/P/R" and Fund Type from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/ES" for USSGL account 439300	Bulletin No. 2026-03	2027-01	1
	1490	Added USSGL account 439230; Deleted USSGL account 439200	Bulletin No. 2026-03	2027-01	8
	1690	Added USSGL accounts 439230 and 439330; Deleted USSGL accounts 439200 and 439300	Bulletin No. 2026-03	2027-01	8
	1890	Added USSGL accounts 439220 and 439320; Deleted USSGL account 418300 with Financing Account Code "D/G"; Deleted USSGL accounts 439200 and 439300	Bulletin No. 2026-03	2027-01	8
	<u>Footnote</u>				
	None				
V	SF 133 and Schedule P: Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule				
	<u>Column</u>				
	None				
	<u>Line</u>				
V	1020	Deleted USSGL accounts 439200 and 439300 with all Authority Type Codes other than "P"; Revised Authority Type from "P/S" to "D/P/S" for USSGL account 419300	Bulletin No. 2026-03	2027-01	1
V	1042	Added USSGL account 411310	Bulletin No. 2026-03	2027-01	8
V	1063	Revised Fund Type from "ES" to "EG/ES" for USSGL account 412050	Bulletin No. 2026-03	2027-01	1
V	1084	Deleted USSGL accounts 439200 and 439300 with all Authority Type Codes other than "P"; Revised Authority Type from "P/S" to "D/P/S" for USSGL account 419300	Bulletin No. 2026-03	2027-01	1, 8
V	1130	Added USSGL accounts 439210 and 439220; Deleted USSGL account 439200 with Authority Type "X"	Bulletin No. 2026-03	2027-01	8
V	1131	Added USSGL accounts 439310, 439320, and 439330; Deleted USSGL account 439300 with Authority Type "B/X"	Bulletin No. 2026-03	2027-01	1
V	1151	Deleted USSGL account 418300 with Authority Type "R"	Bulletin No. 2026-03	2027-01	1
V	1174	Added USSGL accounts 439210 and 439220; Deleted USSGL account 439200 with Fund Type "ET/TR"	Bulletin No. 2026-03	2027-01	8

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V	1176	Added USSGL account 418300	Bulletin No. 2026-03	2027-01	1
V	1230	Added 439210, 439220, 439310, 439320, and 439330; Deleted USSGL accounts 439200 and 439300 with Fund Type "ET/TR"	Bulletin No. 2026-03	2027-01	8
V	1236	Added USSGL account 414610	Bulletin No. 2026-03	2027-01	8
V	1251	Deleted USSGL account 418300 with Financing Account Code "D/G"; Revised Authority Type Code from "P/R" to "P" for USSGL account 418300 with Financing Account Code "N"	Bulletin No. 2026-03	2027-01	1
V	1274	Added USSGL account 439210 and 439220; Deleted USSGL account 439200 with Fund Type "ET"	Bulletin No. 2026-03	2027-01	8
V	1320	Added USSGL account 439230; Deleted USSGL account 439200	Bulletin No. 2026-03	2027-01	8
V	1420	Added USSGL account 439230; Deleted USSGL account 439200	Bulletin No. 2026-03	2027-01	8
V	1520	Added USSGL accounts 439230 and 439330; Deleted USSGL accounts 439200 and 439300	Bulletin No. 2026-03	2027-01	8
V	1620	Added USSGL accounts 439230 and 439330; Deleted USSGL accounts 439200 and 439300	Bulletin No. 2026-03	2027-01	8
V	1721	Added USSGL account 439220; Deleted USSGL account 439200	Bulletin No. 2026-03	2027-01	8
V	1722	Added USSGL account 439320; Deleted USSGL account 439300	Bulletin No. 2026-03	2027-01	8
V	1821	Added USSGL account 439220; Deleted USSGL account 439200	Bulletin No. 2026-03	2027-01	8
V	1822	Added USSGL account 439320; Deleted USSGL account 439300	Bulletin No. 2026-03	2027-01	8
V	1841	Deleted USSGL account 418300 with Financing Account Code "D/G"	Bulletin No. 2026-03	2027-01	1
V	3030	Added USSGL accounts 483120 and 493120	Bulletin No. 2026-03	2027-01	8
V	3031	Added USSGL accounts 483120 and 493120	Bulletin No. 2026-03	2027-01	8
V	3050	Added USSGL accounts 483120 and 493120	Bulletin No. 2026-03	2027-01	8
V	4060	Revised calculation detail for Schedule P	Bulletin No. 2026-03	2027-01	4
V	4070	Revised calculation detail for Schedule P	Bulletin No. 2026-03	2027-01	4
V	4160	Revised calculation detail for Schedule P	Bulletin No. 2026-03	2027-01	4
V	5051	Deleted USSGL account 439200 and 439300	Bulletin No. 2026-03	2027-01	8
V	5052	Added USSGL accounts 439230 and 439330; Deleted USSGL accounts 439200 and 439300	Bulletin No. 2026-03	2027-01	8
V	5342	Added USSGL accounts 483120 and 493120	Bulletin No. 2026-03	2027-01	8
V	5343	Added USSGL accounts 483120 and 493120	Bulletin No. 2026-03	2027-01	8
V	5344	Added USSGL accounts 483120 and 493120	Bulletin No. 2026-03	2027-01	8
	<u>Footnote</u>				
	None				
	<i>USSGL Crosswalks to Reclassified Statements:</i>				
VI	Reclassified Statement of Net Cost:				
	<u>Line</u>				
	None				

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

	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>Additional Information</u>
	Footnote				
	None				
VI	Reclassified Statement of Operations and Changes in Net Position				
VI	<u>Line</u>				
VI	7.1	Added USSGL 310610	Bulletin No. 2026-03	2027-01	3
	Footnote				
	None				
	<i>Validations and Edits</i>				
VII	Validations				
	<u>Validation Number</u>				
VII	23E	Deleted USSGL accounts 439200 and 439300 with Authority Type Codes "B", "C", and "S"	Bulletin No. 2026-03	2027-01	8
VII	43	Added USSGL accounts 413110 and 414610	Bulletin No. 2026-03	2027-01	8
VII	43E	Added pass exceptions	Bulletin No. 2026-03	2027-01	8
VII	99	Added USSGL accounts 439310, 439320, and 439330	Bulletin No. 2026-03	2027-01	8
VII	132E	Added pass exception	Bulletin No. 2026-03	2027-01	6
VII	135E	Added pass exception	Bulletin No. 2026-03	2027-01	6
VII	920E	Deleted pass exceptions	Bulletin No. 2026-03	2027-01	1
VII	921	Added	Bulletin No. 2026-03	2027-01	12
VII	999	Deleted pass exceptions	Bulletin No. 2026-03	2027-01	1
VII	Edits				
	<u>Edit Number</u>				
VII	4	Added USSGL accounts 439230 and 439330 with Authority Type Codes "B" and "C"; Deleted USSGL account 418300 with Authority Type Code "R" and USSGL accounts 439200 and 439300 with Authority Types "B" and "C"	Bulletin No. 2026-03	2027-01	8
VII	21	Revised Closing Groups 413900, 414900, 420100, 480100, and 490100	Bulletin No. 2026-03	2027-01	8
VII	22	Added USSGL accounts 133900 and 293900	Bulletin No. 2026-03	2027-01	8
VII	23	Added USSGL accounts 133900, 293900, and 310610	Bulletin No. 2026-03	2027-01	8
VII	24	Added USSGL accounts 411310, 414610, 439210, 439220, 439230, 439310, 439320, 439330, 483120, and 493120	Bulletin No. 2026-03	2027-01	8
VII	38	Added lines for USSGL accounts 483120 and 493120	Bulletin No. 2026-03	2027-01	8
VII	39	Added USSGL accounts 439210, 439220, 439310, and 439320; Deleted USSGL account 439200 with Authority Type Code "S" or Fund Type "ET"	Bulletin No. 2026-03	2027-01	8
VII	45	Added Closing Groups 133900 and 293900; Added USSGL account 310610 to Closing Group 310000	Bulletin No. 2026-03	2027-01	8

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

	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>Additional Information</u>
VII	59	Added Trading Partner 020 1379 for USSGL account 214100	Bulletin No. 2026-03	2027-01	17
VII	61	Added Trading Partner 020 1379 for USSGL accounts 631000, 711200, and 721200	Bulletin No. 2026-03	2027-01	17
VII	68	Added USSGL account 411310; Revised Description	Bulletin No. 2026-03	2027-01	8
VII	161	Added USSGL account 483120	Bulletin No. 2026-03	2027-01	8
VII	162	Added USSGL account 493120	Bulletin No. 2026-03	2027-01	8
VII	163	Added USSGL accounts 483120 and 493120	Bulletin No. 2026-03	2027-01	8
VII	202	Added USSGL account 483120	Bulletin No. 2026-03	2027-01	8
VII	203	Added USSGL account 483120	Bulletin No. 2026-03	2027-01	8
VII	204	Added USSGL account 483120	Bulletin No. 2026-03	2027-01	8
VII	206	Added USSGL account 493120	Bulletin No. 2026-03	2027-01	8
VII	207	Added USSGL account 493120	Bulletin No. 2026-03	2027-01	8
VII	208	Added USSGL account 493120	Bulletin No. 2026-03	2027-01	8
VII	212	Added USSGL accounts 411310, 414610, 439210, 439220, 439230, 439310, 439320, and 439330	Bulletin No. 2026-03	2027-01	8
VII	226	Added USSGL accounts 411310, 414610, 439210, 439220, 439230, 439310, 439320, 439330, 483120, and 493120	Bulletin No. 2026-03	2027-01	8
VII	227	Added USSGL accounts 411310, 439210, 439220, 439230, 439310, 439320, 439330, 483120, and 493120	Bulletin No. 2026-03	2027-01	8
VII	228	Added USSGL accounts 411310, 414610, 439210, 439220, 439230, 439310, 439320, and 439330	Bulletin No. 2026-03	2027-01	8
VII	229	Added USSGL accounts 483120 and 493120	Bulletin No. 2026-03	2027-01	8
VII	233	Revised Fatal Periods to be all year	Bulletin No. 2026-03	2027-01	15
VII	600	Added USSGL account 310610	Bulletin No. 2026-03	2027-01	8
VII	920	Added USSGL accounts 483120 and 493120	Bulletin No. 2026-03	2027-01	8
VII	999	Added USSGL accounts 483120 and 493120	Bulletin No. 2026-03	2027-01	8
VII	DEFCs	Added USSGL accounts 411310, 414610, 439210, 439220, 439230, 439310, 439320, 439330, 483120, and 493120	Bulletin No. 2026-03	2027-01	8

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

Bulletin No. 2026-03	
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.
17	Change required to align edit with changes to authoritative source files.