

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

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>Additional Information</u>
Bulletin No. 2024-04					
Part 1 Fiscal 2024					
I	<i>USSGL Chart of Accounts:</i>				
II	<i>USSGL Accounts and Definitions:</i>				
II	119000	Revised	Bulletin No. 2024-04	2024-09	7
II	120000	Revised	Bulletin No. 2024-04	2024-09	7
II	299100	Revised	Bulletin No. 2024-04	2024-09	1
III	<i>USSGL Account Transactions:</i>				
III	A144	Revised	Bulletin No. 2024-04	2024-09	1
III	A145	Revised	Bulletin No. 2024-04	2024-09	1
III	A494	Revised	Bulletin No. 2024-04	2024-09	1
III	A496	Revised	Bulletin No. 2024-04	2024-09	1
III	A548	Revised	Bulletin No. 2024-04	2024-09	1
III	A550	Revised	Bulletin No. 2024-04	2024-09	1
III	A532	Revised	Bulletin No. 2024-04	2024-09	1
III	A534	Revised	Bulletin No. 2024-04	2024-09	1
III	D306	Revised	Bulletin No. 2024-04	2024-09	8
III	D308	Revised	Bulletin No. 2024-04	2024-09	8
III	D310	Revised	Bulletin No. 2024-04	2024-09	8
III	D402	Revised	Bulletin No. 2024-04	2024-09	8
III	D514	Revised	Bulletin No. 2024-04	2024-09	7
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				
	<u>USSGL</u>				
IV	439200	Revised Authority Type attribute domain value from "B/C/D/P/R/S" to "B/C/D/P/R/S/X"	Bulletin No. 2024-04	2024-09	1
IV	439300	Revised Authority Type attribute domain value from "B/C/D/P/R/S" to "B/C/D/P/R/S/X"	Bulletin No. 2024-04	2024-09	1
	<i>USSGL Crosswalks to Standard External Reports:</i>				

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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	Balance Sheet:				
V	<u>Line</u>				
	<u>Footnote</u>				
	Statement of Net Cost:				
	<u>Line</u>				
V	<u>Footnote</u>				
V	Statement of Changes in Net Position				
	<u>Line</u>				
V	<u>Footnote</u>				
	Statement of Custodial Activity:				
	<u>Line</u>				
V	None				
	<u>Footnote</u>				
	None				
V					
V	Statement of Budgetary Resources:				
	<u>Column</u>				
V	None				
V					
V	<u>Line</u>				
V	1290	Added USSGL accounts 439200 and 439300 with Authority Type attribute domain value "X"	Bulletin No. 2024-04	2024-09	1
	<u>Footnote</u>				
V					
	SF 133 and Schedule P: Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule				
V	<u>Column</u>				
	None				
	<u>Line</u>				
V	1130	Added USSGL account 439200 with Authority Type attribute domain value "X"	Bulletin No. 2024-04	2024-09	1
V	1131	Added USSGL account 439300 with Authority Type attribute domain value "X"	Bulletin No. 2024-04	2024-09	1

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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	1230	Added USSGL account 439200 with Authority Type attribute domain value "X"	Bulletin No. 2024-04	2024-09	1
	Footnote				
V					
	<i>USSGL Crosswalks to Reclassified Statements:</i>				
V	Reclassified Statement of Net Cost:				
VI	Line				
	None				
IV					
VI	Footnote				
VI	None				
	Reclassified Statement of Operations and Changes in Net Position				
VI	Line				
	Footnote				
VI					
	<i>Validations and Edits</i>				
VII	Validations				
VII	Validation Number				
VII	99	Added USSGL account 428700	Bulletin No. 2024-04	2024-06	1
VII	99E	Added pass exception for VA	Bulletin No. 2024-04	2024-06	1
VII	111E	Added pass exception for NASA	Bulletin No. 2024-04	2024-06	6
VII	119	Revised description	Bulletin No. 2024-04	2024-07	1
VII	119E	Added pass exceptions for DoI and USACE; revised exception criteria	Bulletin No. 2024-04	2024-07	1
	Edits				
VII	Edit Number				
VII	4	Added Authority Type Code "X" for USSGL accounts 439200 and 439300	Bulletin No. 2024-04	2024-09	8
VII	37	Added Prior Year Adjustment Codes for all USSGL accounts; Revised to be fatal beginning in period 7 of FY24	Bulletin No. 2024-04	2024-07	1
VII	38	Added Prior Year Adjustment Codes for all USSGL accounts; Revised to be fatal beginning in period 7 of FY24	Bulletin No. 2024-04	2024-07	1
VII	39	Added Prior Year Adjustment Codes for all USSGL accounts; Revised to be fatal beginning in period 7 of FY24	Bulletin No. 2024-04	2024-07	1
VII	39	Added Authority Type Code "X" for USSGL accounts 439200 and 439300	Bulletin No. 2024-04	2024-07	8
VII	222	Added	Bulletin No. 2024-04	2024-06	10
VII	223	Added	Bulletin No. 2024-04	2024-06	10
VII	224	Added	Bulletin No. 2024-04	2024-06	10

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

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>Additional Information</u>
II	423110	Added	Bulletin No. 2024-04	2025-01	1
III	<i>USSGL Account Transactions:</i>				
III	A401	Revised	Bulletin No. 2024-04	2025-01	1
III	A402	Revised	Bulletin No. 2024-04	2025-01	1
III	A403	Deleted	Bulletin No. 2024-04	2025-01	8
III	A416	Revised	Bulletin No. 2024-04	2025-01	1
III	A420	Revised	Bulletin No. 2024-04	2025-01	1
III	A426	Revised	Bulletin No. 2024-04	2025-01	1
III	A430	Revised	Bulletin No. 2024-04	2025-01	1
III	A474	Revised	Bulletin No. 2024-04	2025-01	13
III	A475	Added	Bulletin No. 2024-04	2025-01	13
III	A477	Added	Bulletin No. 2024-04	2025-01	13
III	A478	Revised	Bulletin No. 2024-04	2025-01	13
III	A491	Added	Bulletin No. 2024-04	2025-01	13
III	A493	Added	Bulletin No. 2024-04	2025-01	13
III	A494	Revised	Bulletin No. 2024-04	2025-01	13
III	A495	Added	Bulletin No. 2024-04	2025-01	13
III	A496	Revised	Bulletin No. 2024-04	2025-01	13
III	A497	Added	Bulletin No. 2024-04	2025-01	13
III	A532	Revised	Bulletin No. 2024-04	2025-01	8
III	A534	Revised	Bulletin No. 2024-04	2025-01	8
III	A536	Revised	Bulletin No. 2024-04	2025-01	8
III	A538	Revised	Bulletin No. 2024-04	2025-01	8
III	A540	Revised	Bulletin No. 2024-04	2025-01	8
III	A542	Revised	Bulletin No. 2024-04	2025-01	8
III	A548	Revised	Bulletin No. 2024-04	2025-01	13
III	A550	Revised	Bulletin No. 2024-04	2025-01	13
III	B615	Added	Bulletin No. 2024-04	2025-01	13
III	B616	Added	Bulletin No. 2024-04	2025-01	13
III	F104	Revised	Bulletin No. 2024-04	2025-01	1
III	F302	Revised	Bulletin No. 2024-04	2025-01	8,13
III	F376	Revised	Bulletin No. 2024-04	2025-01	1
III	F398	Added	Bulletin No. 2024-04	2025-01	8
III	F399	Added	Bulletin No. 2024-04	2025-01	8
	<i>USSGL Account Attributes:</i>				
	USSGL Proprietary and Budgetary Account Attribute Table:				
IV	Definition				
	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>
IV					
	USSGL Proprietary and Budgetary Account Attribute Table:				
IV	Attribute				
	None				
IV					
	<u>USSGL</u>				
IV	417100	Revised TAS Status attribute domain value from "U/E" to "U"	Bulletin No. 2024-04	2025-01	1
IV	417112	Added	Bulletin No. 2024-04	2025-01	1
IV	417212	Added	Bulletin No. 2024-04	2025-01	1
IV	417300	Revised TAS Status attribute domain value from "U/E" to "U"	Bulletin No. 2024-04	2025-01	1
IV	417312	Added	Bulletin No. 2024-04	2025-01	1
IV	423110	Added	Bulletin No. 2024-04	2025-01	13
IV	439200	Revised Authority Type attribute domain value from "B/C/D/P/R/S" to "B/C/D/P/R/S/X"	Bulletin No. 2024-04	2025-01	1
IV	439300	Revised Authority Type attribute domain value from "B/C/D/P/R/S" to "B/C/D/P/R/S/X"	Bulletin No. 2024-04	2025-01	1
	USSGL Crosswalks to Standard External Reports:				
V	Balance Sheet:				
	<u>Column</u>				
V					
	<u>Line</u>				
	<u>Footnote</u>				
	Statement of Net Cost:				
V	<u>Column</u>				
	None				
	<u>Line</u>				
V					
	<u>Footnote</u>				
V	None				
	Statement of Changes in Net Position:				
V	<u>Line</u>				
	Statement of Custodial Activity:				
V	<u>Line</u>				

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>Additional Information</u>
	None				
	Footnote				
V	None				
	Statement of Budgetary Resources:				
V	Column				
	None				
V	Line				
V	1071	Added USSGL accounts 417112, 417212, 417312, and 423110; Revised TAS Status attribute domain value from "U/E" to "U" for USSGL accounts 417100 and 417300	Bulletin No. 2024-04	2025-01	1
V	1290	Added USSGL account 439200 and 439300 with Authority Type attribute domain value "X"; Revised TAS Status attribute domain value from "U/E" to "U" for USSGL accounts	Bulletin No. 2024-04	2025-01	1
V	1890	Added USSGL account 423110; Revised TAS Status attribute domain value from "U/E" to "U" for USSGL accounts 417100 and 417300	Bulletin No. 2024-04	2025-01	1
V	4190	Added USSGL account 423110	Bulletin No. 2024-04	2025-01	1
	Footnote				
V					
V					
	SF 133 and Schedule P: Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule				
V	Column				
	None				
	Line				
V	1000	Revised TAS Status attribute domain value from "U/E" to "U" for USSGL account 417100	Bulletin No. 2024-04	2025-01	1
V	1010	Added USSGL accounts 417212 and 417312	Bulletin No. 2024-04	2025-01	1
V	1011	Added USSGL accounts 417112 and 417312	Bulletin No. 2024-04	2025-01	1
V	1020	Added USSGL account 423110; Revised TAS Status attribute domain value from "U/E" to "U" for USSGL accounts 417100 and 417300	Bulletin No. 2024-04	2025-01	1
V	1080	Deleted USSGL account 417100	Bulletin No. 2024-04	2025-01	1
V	1084	Added USSGL account 423110; Deleted USSGL accounts 417100 and 417300	Bulletin No. 2024-04	2025-01	1
V	1120	Revised TAS Status attribute domain value from "U/E" to "U" for USSGL account 417300	Bulletin No. 2024-04	2025-01	1
V	1121	Revised TAS Status attribute domain value from "U/E" to "U" for USSGL accounts 417100 and 417300	Bulletin No. 2024-04	2025-01	1

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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	1130	Added USSGL account 439200 with Authority Type attribute domain value "X"	Bulletin No. 2024-04	2025-01	1
V	1131	Added USSGL account 439300 with Authority Type attribute domain value "X"	Bulletin No. 2024-04	2025-01	1
V	1203	Revised TAS Status attribute domain value from "U/E" to "U" for USSGL accounts 417100 and 417300	Bulletin No. 2024-04	2025-01	1
V	1220	Revised TAS Status attribute domain value from "U/E" to "U" for USSGL account 417300	Bulletin No. 2024-04	2025-01	1
V	1221	Revised TAS Status attribute domain value from "U/E" to "U" for USSGL accounts 417100 and 417300	Bulletin No. 2024-04	2025-01	1
V	1230	Added USSGL account 439200 with Authority Type attribute domain value "X"	Bulletin No. 2024-04	2025-01	1
V	1700	Added USSGL account 423110	Bulletin No. 2024-04	2025-01	1
V	1711	Revised TAS Status attribute domain value from "U/E" to "U" for USSGL accounts 417100 and 417300	Bulletin No. 2024-04	2025-01	1
V	1800	Added USSGL account 423110	Bulletin No. 2024-04	2025-01	1
V	1810	Revised TAS Status attribute domain value from "U/E" to "U" for USSGL account 417300	Bulletin No. 2024-04	2025-01	1
V	1952	Deleted USSGL account 417100	Bulletin No. 2024-04	2025-01	1
V	4030	Added USSGL account 423110	Bulletin No. 2024-04	2025-01	1
V	4052	Added USSGL account 423110	Bulletin No. 2024-04	2025-01	1
V	4120	Added USSGL account 423110	Bulletin No. 2024-04	2025-01	1
V	4142	Added USSGL account 423110	Bulletin No. 2024-04	2025-01	1
V	5311	Revised TAS Status attribute domain value from "U/E" to "U" for USSGL account 417100	Bulletin No. 2024-04	2025-01	1
V	5313	Revised TAS Status attribute domain value from "U/E" to "U" for USSGL account 417100	Bulletin No. 2024-04	2025-01	1
V	5314	Revised TAS Status attribute domain value from "U/E" to "U" for USSGL account 417100	Bulletin No. 2024-04	2025-01	1
V					
	<u>Footnote</u>				
V					
V					
	<i>USSGL Crosswalks to Reclassified Statements:</i>				
	Reclassified Statement of Net Cost:				
	<u>Column</u>				
VI	None				
VI					
	<u>Line</u>				
VI	None				

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	Footnote				
	None				
VI					
	Reclassified Statement of Operations and Changes in Net Position				
VI	Column				
VI					
VI	Line				
VI					
	Footnote				
VI					
VI					
VI	<i>Validations and Edits</i>				
VII	Validations				
VII	Validation Number				
VII	99	Added USSGL account 428700	Bulletin No. 2024-04	2025-01	1
VII	99E	Added pass exception for VA	Bulletin No. 2024-04	2025-01	1
VII	119	Revised description	Bulletin No. 2024-04	2025-01	1
VII	119E	Added pass exceptions for DoI and USACE; revised exception criteria	Bulletin No. 2024-04	2025-01	1
	Edits				
VII	Edit Number				
VII	4	Added USSGL accounts 417112 and 417212 and added Authority Type Code "X" for USSGL accounts 439200 and 439300	Bulletin No. 2024-04	2025-01	8
VII	15	Deleted USSGL account 417300	Bulletin No. 2024-04	2025-01	8
VII	21	Added USSGL accounts 417112, 417212, 417312, and 423110 to Closing Groups 417100, 417200, 420100, and 422200 respectively	Bulletin No. 2024-04	2025-01	8
VII	24	Added USSGL accounts 417112, 417212, 417312, and 423110	Bulletin No. 2024-04	2025-01	
VII	37	Added USSGL account 417312 and Prior Year Adjustment Codes for all USSGL accounts; Revised to be fatal beginning in period 7 of FY24	Bulletin No. 2024-04	2025-01	1
VII	38	Added Prior Year Adjustment Codes for all USSGL accounts; Revised to be fatal beginning in period 7 of FY24	Bulletin No. 2024-04	2025-01	1
VII	39	Added Authority Type Code "X" for USSGL accounts 439200 and 439300 and Prior Year Adjustment Codes for all USSGL accounts; Revised to be fatal beginning in period 7 of FY24	Bulletin No. 2024-04	2025-01	1
VII	46	Added USSGL account 423110	Bulletin No. 2024-04	2025-01	8
VII	47	Added USSGL account 423110	Bulletin No. 2024-04	2025-01	8
VII	212	Added USSGL account 417312	Bulletin No. 2024-04	2025-01	8
VII	214	Deleted USSGL account 417300	Bulletin No. 2024-04	2025-01	8

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VII	222	Added	Bulletin No. 2024-04	2025-01	10
VII	223	Added	Bulletin No. 2024-04	2025-01	10
VII	224	Added	Bulletin No. 2024-04	2025-01	10
VII	225	Added	Bulletin No. 2024-04	2025-01	10
VII	226	Added	Bulletin No. 2024-04	2025-01	1
VII	227	Added	Bulletin No. 2024-04	2025-01	1
VII	228	Added	Bulletin No. 2024-04	2025-01	1
VII	229	Added	Bulletin No. 2024-04	2025-01	1
VII	230	Added	Bulletin No. 2024-04	2025-01	1
VII	231	Added	Bulletin No. 2024-04	2025-01	1
VII	All DEFC Edits	Added USSGL accounts 417112, 417212, 417312, and 423110	Bulletin No. 2024-04	2025-01	8
VII					

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Bulletin No. 2024-04	
1	Change based on OMB guidance/approval.
2	This change is required to correct an error.
3	This change was due to a change to Appendix 3 of the TFM Volume 1, Part 2, Chapter 4700.
4	Change needed to be in compliance with OMB Circular No. A-11 appendix F.
5	Revised Credit Cohort attribute domain values to add next fiscal year.
6	Change required because OMB/Treasury deemed TAS exception to established validation.
7	Revised USSGL title and/or definition to accurately describe the use of this USSGL account.
8	Required because of the creation, deletion, or change of a USSGL account.
9	Change needed to be in compliance with OMB Circular No. A-136.
10	Change required due to the passage of new Public Law(s) associated with Disaster Emergency Funding
11	Updates required to provide clarification to agencies.
12	Change is related to GTAS code changes or enhancements.
13	Change needed as a result of the new Non-Expenditure Transfer Scenario being developed.
14	Annual change for new Fiscal Year
15	Change required because OMB/Treasury deemed edit ready to be fatal.