U.S. Standard General Ledger
Summary of Changes

	Item Changed		Change	Bulletin No.	Effective Reporting Period	Additional Information
Bulletin No. 2026-02						
Part 1 Fiscal 2026						
I	*USSGL Chart of Accounts:*					
I	None					
II	*USSGL Accounts and Definitions:*					
II	None					
III	*USSGL Account Transactions:*					
III	A135		Revised Comment	Bulletin 2026-02	2026-04	1
III	A475		Added USSGL accounts 416000 and 423110; Revised comment	Bulletin 2026-02	2026-04	1
III	A477		Added USSGL accounts 416000 and 423110; Revised comment	Bulletin 2026-02	2026-04	1
III	A491		Added USSGL account 423110; Deleted USSGL account 419500	Bulletin 2026-02	2026-04	1
III	A493		Added USSGL account 423110; Deleted USSGL account 419500	Bulletin 2026-02	2026-04	1
III	A507		Added	Bulletin 2026-02	2026-04	1
III	A509		Added	Bulletin 2026-02	2026-04	1
III	A549		Added	Bulletin 2026-02	2026-04	1
III	A551		Added	Bulletin 2026-02	2026-04	1
III	B115		Added New Comment; Added USSGL 171300; Deleted USSGL 171100	Bulletin 2026-02	2026-04	3
III	B151		Added	Bulletin 2026-02	2026-04	3
III	B402		Added USSGL accounts 152600 and 171300; Deleted USSGL account 171100	Bulletin 2026-02	2026-04	3
III	B408		Added New Comment; Added USSGL 171300; Deleted USSGL 171100	Bulletin 2026-02	2026-04	3
III	B438		Deleted	Bulletin 2026-02	2026-04	3
III	B615		Deleted	Bulletin 2026-02	2026-04	1
III	B616		Deleted	Bulletin 2026-02	2026-04	1
III	C164		Added New Comment; Added USSGL 171300; Deleted USSGL 171100	Bulletin 2026-02	2026-04	3
III	C627		Added	Bulletin 2026-02	2026-04	3
III	C646		Added USSGL account 171300; Deleted USSGL account 171100; Revised Comment	Bulletin 2026-02	2026-04	3
III	D402		Revised Comment	Bulletin 2026-02	2026-04	3
III	D418		Added USSGL accounts 171300 and 171800; Deleted USSGL account 171100	Bulletin 2026-02	2026-04	3
III	E120		Added USSGL account 171800	Bulletin 2026-02	2026-04	3

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	Item Changed		Change	Bulletin No.	Effective Reporting Period	Additional Information
III	E502		Added USSGL account 171300; Deleted USSGL account 171100; Revised Comment and Reference	Bulletin 2026-02	2026-04	3
III	E514		Revised Comment	Bulletin 2026-02	2026-04	3
III	E610		Revised Comment	Bulletin 2026-02	2026-04	3
III	F302		Deleted USSGL account 423110	Bulletin 2026-02	2026-04	1
III	F382		Added USSGL account 423110	Bulletin 2026-02	2026-04	1
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					
IV	439730		Revised Fund Type from "ES" to "EG/ES" and TAS Status from "U" to "U/E"	Bulletin No. 2026-02	2026-02	1
IV	480210		Revised Federal/Non-federal from blank to "F/N"	Bulletin No. 2026-02	2026-02	1
	USSGL Crosswalks to Standard External Reports:					
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					

	Item Changed		Change	Bulletin No.	Effective Reporting Period	Additional Information
	Footnote					
	None					
V	**Statement of Custodial Activity:**					
	Line					
	None					
	Footnote					
	None					
V	**Statement of Budgetary Resources:**					
	Column					
	None					
	Line					
V	1071		Added USSGL account 413610 with Begin/End "B"; Added USSGL account 439730 with TAS Status "E"; Deleted USSGL account 423110; Revised Fund Type from "ES" to "EG/ES" for USSGL account 439730 with TAS Status "U"; Revised Fed/NonFed from Blank to "F/N" for USSGL account 480210	Bulletin No. 2026-02	2026-02	
	1290		Added USSGL account 439730 with TAS Status "E"; Revised Fund Type from "ES" to "EG/ES" for USSGL account 439730 with TAS Status "U";	Bulletin No. 2026-02	2026-02	
	1890		Deleted USSGL account 423110	Bulletin No. 2026-02	2026-02	
	4190		Deleted USSGL account 423110; Revised Debit/Credit from "D" to "D/C" for USSGL account 425512; Revised Fed/NonFed from Blank to "F/N" for USSGL account 480210	Bulletin No. 2026-02	2026-02	
	4220		Revised Fed/NonFed from Blank to "F/N" for USSGL account 480210	Bulletin No. 2026-02	2026-02	
	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 413610; Added USSGL account 439730 with TAS Status "Expired"; Revised Fund Type from "ES" to "EG/ES" and Transaction Code from "N" to "X/N" for USSGL account 439730	Bulletin No. 2026-02	2026-02	1

	Item Changed		Change	Bulletin No.	Effective Reporting Period	Additional Information
V	1011		Revised Transaction Code from "N" to "X/N" for USSGL account 419000 with Fund Type "EG/ER/ES"	Bulletin No. 2026-02	2026-02	1
V	1020		Deleted USSGL account 423110; Revised Fund Type from "ES" to "EG/ES" and Transaction Code from "N" to "X/N" for USSGL account 439730	Bulletin No. 2026-02	2026-02	1
V	1048		Revised Federal/Nonfederal from blank to "F/N" for USSGL account 480210	Bulletin No. 2026-02	2026-02	1
V	1080		Added USSGL accounts 433000 and 439730	Bulletin No. 2026-02	2026-03	1
V	1084		Deleted USSGL account 423110	Bulletin No. 2026-02	2026-02	1
V	1093		Revised Federal/Nonfederal from blank to "F/N" for USSGL account 480210	Bulletin No. 2026-02	2026-02	1
V	1134		Added USSGL account 439730 with TAS Status "Expired"; Revised Fund Type from "ES" to "EG/ES" and Trans Code from "N" to "X/N" for USSGL account 439730 with TAS Status "Unexpired"	Bulletin No. 2026-02	2026-02	1
V	1140		Revised Fund Type from "EG/ES" to "EG/ES/ET" for USSGL account 415100	Bulletin No. 2026-02	2026-02	1
V	1400		Added USSGL account 438400	Bulletin No. 2026-02	2026-04	1
V	1700		Deleted USSGL account 423110	Bulletin No. 2026-02	2026-02	1
V	1800		Deleted USSGL account 423110	Bulletin No. 2026-02	2026-02	1
V	4030		Deleted USSGL account 423110; Revised Debit/Credit from "D" to "D/C" for USSGL account 425512; Revised Federal/Nonfederal from blank to "F" for USSGL account 480210	Bulletin No. 2026-02	2026-02	1
V	4033		Revised Federal/Nonfederal from blank to "N" for USSGL account 480210	Bulletin No. 2026-02	2026-02	1
V	4052		Deleted USSGL account 423110; Revised Federal/Nonfederal from blank to "F/N" for USSGL account 480210	Bulletin No. 2026-02	2026-02	1
V	4055		Revised Debit/Credit from "D" to "D/C" for USSGL account 425512	Bulletin No. 2026-02	2026-02	1
V	4120		Deleted USSGL account 423110; Revised Federal/Nonfederal from blank to "F" for USSGL account 480210	Bulletin No. 2026-02	2026-02	1
V	4123		Deleted USSGL account 423110; Revised Federal/Nonfederal from blank to "N" for USSGL account 480210	Bulletin No. 2026-02	2026-02	1
V	4142		Deleted USSGL account 423110; Revised Federal/Nonfederal from blank to "F/N" for USSGL account 480210	Bulletin No. 2026-02	2026-02	1
V	5096		Revised Fund Type from "ES" to "EG/ES" for USSGL account 439730	Bulletin No. 2026-02	2026-02	1
V	5097		Revised Fund Type from "ES" to "EG/ES" for USSGL account 439730	Bulletin No. 2026-02	2026-02	1
V	5098		Revised Fund Type from "ES" to "EG/ES" for USSGL account 439730	Bulletin No. 2026-02	2026-02	1
V	5101		Revised Reduction Type from "SEQ" to "XXX/SEQ" for USSGL account 438400	Bulletin No. 2026-02	2026-04	1
V	5102		Revised Reduction Type from "SEQ" to "XXX/SEQ" for USSGL account 438400	Bulletin No. 2026-02	2026-04	1
V	5311		Added USSGL accounts 413610 and 439730 with TAS Status "Expired"	Bulletin No. 2026-02	2026-03	1
V	5311		Revised Reduction Type from "SEQ" to "XXX/SEQ" for USSGL account 438400 with Fund Type "EP/ER/ES/ET"	Bulletin No. 2026-02	2026-04	1
V	5311		Revised Fund Type from "ES" to "EG/ES" for USSGL account 439730 with TAS Status "Unexpired"	Bulletin No. 2026-02	2026-02	1
V	5313		Revised Fund Type from "ES" to "EG/ES" for USSGL account 439730 with TAS Status "Unexpired"	Bulletin No. 2026-02	2026-02	1

	Item Changed		Change	Bulletin No.	Effective Reporting Period	Additional Information
V	5313		Added USSGL account 439730 with TAS Status "Expired"	Bulletin No. 2026-02	2026-03	1
V	5314		Added USSGL account 413610	Bulletin No. 2026-02	2026-03	1
V	5314		Revised Reduction Type from "SEQ" to "XXX/SEQ" for USSGL account 438400 with Fund Type "EP/ER/ES/ET"	Bulletin No. 2026-02	2026-04	1
	Footnote					
V	None					
	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	22E		Added pass exceptions	2026-02	2026-02	6
VII	27E		Deleted pass exceptions for Credit Cohort Year "1001"	2026-02	2026-02	2
VII	32E		Added pass exceptions	2026-02	2026-02	6
VII	43E		Revised pass exceptions	2026-02	2026-02	6
VII	44E		Added pass exceptions	2026-02	2026-02	6
VII	56E		Added pass exception	2026-02	2026-02	6
VII	69E		Revised pass exceptions	2026-02	2026-02	6
VII	70E		Added pass exception	2026-02	2026-02	6
VII	73E		Added pass exception	2026-02	2026-02	6
VII	88E		Revised pass exceptions	2026-02	2026-02	6
VII	94E		Revised pass exceptions	2026-02	2026-02	6
VII	99E		Added pass exception	2026-02	2026-02	6
VII	120E		Added pass exception	2026-02	2026-02	6
VII	129E		Added pass exceptions	2026-02	2026-02	6

	Item Changed		Change	Bulletin No.	Effective Reporting Period	Additional Information
VII	132		Revised Name and Description	2026-02	2026-02	6
VII	132E		Added pass exceptions; Revised Name and Description	2026-02	2026-02	6
VII	135E		Added pass exceptions	2026-02	2026-02	6
VII	920E		Added pass exceptions	2026-02	2026-03	6
VII	999E		Added pass exceptions	2026-02	2026-03	6
VII	**Edits**					
	Edit Number					
VII	49		Revised edit type and build	2026-02	2026-02	16
VII	50		Revised edit type and build	2026-02	2026-02	16
VII	133		Revised left side rules	2026-02	2026-02	16
VII	490		Deleted	2026-02	2026-02	16
VII	500		Deleted	2026-02	2026-02	16
Bulletin No. 2026-02						
Part 2 Fiscal 2027						
I	*USSGL Chart of Accounts:*					
I	None					
II	*USSGL Accounts and Definitions:*					
II	None					

	Item Changed		Change	Bulletin No.	Effective Reporting Period	Additional Information
III	*USSGL Account Transactions:*					
III	None					
IV	*USSGL Account Attributes:*					
	USSGL Proprietary and Budgetary Account Attribute Definition Report:					
IV	Definition					
IV	Credit Cohort Year		Added attribute domain value "2028"	Bulletin No. 2026-02	2027-01	5
IV	**USSGL Proprietary and Budgetary Account Attribute Table:**					
IV	Attribute					
	None					
IV	USSGL					

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	Item Changed		Change	Bulletin No.	Effective Reporting Period	Additional Information
IV	None		Revised Credit Cohort Year from "1001/1992-2027" to "1001/1992-2028" for USSGL account 404400, 404700, 404800, 406000, 407000, 408100, 408200, 408300, 412000, 412500, 414100, 414200, 414201, 414300, 414400, 414500, 414600, 414700, 414800, 414900, 414910, 415100, 4145200, 416000, 416500, 418000, 418300, 419500, 420100, 421000, 421500, 422100, 422200, 422300, 422500, 423000, 423100, 423200, 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, 480200, 480210, 483100, 483110, 483200, 487100, 487200, 488100, 488200, 490100, 490110, 490200, 493100, 493110, 497100, 497200, 497210, 498100, 498200	Bulletin No. 2026-02	2027-01	5
	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					

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Summary of Changes

	Item Changed		Change		Bulletin No.	Effective Reporting Period	Additional Information
	Footnote						
	None						
	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						

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	Item Changed		Change	Bulletin No.	Effective Reporting Period	Additional Information
VII	**Validations**					
	Validation Number					
VII	27		Added Credit Cohort Year "2027"	2026-02	2027-02	14
VII	27E		Revised pass exceptions from Credit Cohort Year "2027" to "2028"	2026-02	2027-02	14
VII	**Edits**					
	Edit Number					
VII	209		Revised Ending Period of Availability from "2026" to "2027"	2026-02	2027-02	14
VII	217		Added USSGL account 480200 Beginning Period of Availability "2027"	2026-02	2027-02	14

Bulletin No. 2026-02	
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.