

**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>USSGL TFM SECTION</u>	<u>Additional Information</u>
Bulletin No. 2023-08						
Part 1 Fiscal 2023						
I	<i>USSGL Chart of Accounts:</i>					
II	<i>USSGL Accounts and Definitions:</i>					
II	111000	Revised	Bulletin No. 2023-08	2023-09	ACCT DEF	9
III	<i>USSGL Account Transactions:</i>					
III	A123	Revised	Bulletin No. 2023-08	2023-09	TC	1
III	A498	Revised	Bulletin No. 2023-08	2023-09	TC	1
III	F302	Revised	Bulletin No. 2023-08	2023-09	TC	1
IV	<i>USSGL Account Attributes:</i>					
USSGL Proprietary and Budgetary Account Attribute Definition Report:						
IV	<u>Definition</u>					
USSGL Proprietary and Budgetary Account Attribute Table:						
IV	<u>Attribute</u>					
<u>USSGL</u>						
<i>USSGL Crosswalks to Standard External Reports:</i>						
V	Balance Sheet:					
V	<u>Column</u>					
V	<u>Line</u>					
V	40.1	Added reference to Footnote 10	Bulletin No. 2023-08	2023-09	BS	9
V	40.2	Added reference to Footnote 10	Bulletin No. 2023-08	2023-09	BS	9
V	41.1	Added reference to Footnote 10	Bulletin No. 2023-08	2023-09	BS	9
V	41.2	Added reference to Footnote 10	Bulletin No. 2023-08	2023-09	BS	9
<u>Footnote</u>						
V	10	Added	Bulletin No. 2023-08	2023-09	BS	9
Statement of Net Cost:						
V	<u>Line</u>					
V	<u>Footnote</u>					
V	<u>Footnote</u>					
Statement of Changes in Net Position						
V	<u>Line</u>					
<u>Footnote</u>						

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	Statement of Custodial Activity:					
V	<u>Line</u>					
	<u>Footnote</u>					
V	None					
V						
	Statement of Budgetary Resources:					
V	<u>Column</u>					
V	None					
V						
	<u>Line</u>					
V	1690	Deleted USSGL Account 439504	Bulletin No. 2023-08	2023-09	SBR	2
V	1890	Added USSGL Account 439504	Bulletin No. 2023-08	2023-09	SBR	2
	<u>Footnote</u>					
V	SF 133 and Schedule P: Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule					
	<u>Column</u>					
	None					
V						
	<u>Line</u>					
V	1000	Added USSGL Account 438400 with Reimbursable Flag attribute domain value "R" and Fund Type attribute domain value "ER"	Bulletin No. 2023-08	2023-06	SF 133/Schedule P	1
V	1802	Added USSGL Account 438400 with Reimbursable Flag attribute domain value "R" and Fund Type attribute domain value "ER"	Bulletin No. 2023-08	2023-06	SF 133/Schedule P	1
V	1823	Revised Fund Type attribute domain value from "EG/EP/TR" to EG/EP/ER/TR" for USSGL Account 438200 with Reimbursable Flag attribute domain value "R": Added USSGL Account 438300 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2023-08	2023-06	SF 133/Schedule P	1
V	5090	Added USSGL Account 438400 with Reimbursable Flag attribute domain value "R" and Fund Type attribute domain value "ER"	Bulletin No. 2023-08	2023-06	SF 133/Schedule P	1
V	5092	Revised Fund Type attribute domain value from "EG/EP/TR" to EG/EP/ER/TR" for USSGL Account 438200 with Reimbursable Flag attribute domain value "R": Added USSGL Account 438300 with Reimbursable Flag attribute domain value "R"; Added USSGL Account 438400 with Reimbursable Flag attribute domain value "R" and Fund Type attribute domain value "ER"	Bulletin No. 2023-08	2023-06	SF 133/Schedule P	1
V	5312	Added USSGL Account 438400 with Reimbursable Flag attribute domain value "R" and Fund Type attribute domain value "ER"	Bulletin No. 2023-08	2023-06	SF 133/Schedule P	1
V	5314	Added USSGL Account 438400 with Reimbursable Flag attribute domain value "R" and Fund Type attribute domain value "ER"	Bulletin No. 2023-08	2023-06	SF 133/Schedule P	1
	<u>Footnote</u>					
V	9	Deleted	Bulletin No. 2023-08	2023-09	SF 133/Schedule P	1
V	10	Revised to Footnote 9	Bulletin No. 2023-08	2023-09	SF 133/Schedule P	1
V	11	Revised to Footnote 10	Bulletin No. 2023-08	2023-09	SF 133/Schedule P	1

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

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V	12	Revised to Footnote 11	Bulletin No. 2023-08	2023-09	SF 133/Schedule P	1
V	13	Revised to Footnote 12	Bulletin No. 2023-08	2023-09	SF 133/Schedule P	1
V	14	Revised to Footnote 13	Bulletin No. 2023-08	2023-09	SF 133/Schedule P	1
V	15	Revised to Footnote 14	Bulletin No. 2023-08	2023-09	SF 133/Schedule P	1
V	16	Revised to Footnote 15	Bulletin No. 2023-08	2023-09	SF 133/Schedule P	1
V	17	Revised to Footnote 16	Bulletin No. 2023-08	2023-09	SF 133/Schedule P	1
V	18	Revised to Footnote 17	Bulletin No. 2023-08	2023-09	SF 133/Schedule P	1
V	19	Revised to Footnote 18	Bulletin No. 2023-08	2023-09	SF 133/Schedule P	1
V	<i>USSGL Crosswalks to Reclassified Statements:</i>					
	Reclassified Balance Sheet:					
VI	<u>Entire Crosswalk</u>	Reclassified Balance Sheet is being removed from publication due to redundancy with Balance Sheet.	Bulletin No. 2023-08	2023-09	RBS	14
VI	Reclassified Statement of Net Cost:					
	<u>Line</u>					
VI						
VI	<u>Footnote</u>					
	None				RSNC	
VI	Reclassified Statement of Operations and Changes in Net Position					
	<u>Line</u>					
VI	<u>Footnote</u>					
VII	<i>Validations and Edits</i>					
VII	Validations					
	<u>Validation Number</u>					
VII	99E	Deleted pass exception for TAS 455 X 4110 with USSGL account 438200	Bulletin No. 2023-08	2023-05	VAL	1
VII	99E	Added pass exception for TAS 097 X 4555 with USSGL account 438400	Bulletin No. 2023-08	2023-06	VAL	6
VII	Edits					
	<u>Edit Number</u>					
VII	184	Revised Name, Description, and Left Side Label	Bulletin No. 2023-08	2023-07	EDIT	2
VII	185	Revised Name, Description, and Left Side Label	Bulletin No. 2023-08	2023-07	EDIT	2
VII	186	Revised Name, Description, and Left Side Label	Bulletin No. 2023-08	2023-07	EDIT	2
VII	187	Revised Name, Description, and Left Side Label	Bulletin No. 2023-08	2023-07	EDIT	2
VII	188	Revised Name, Description, and Left Side Label	Bulletin No. 2023-08	2023-07	EDIT	2
VII	189	Revised Name, Description, and Left Side Label	Bulletin No. 2023-08	2023-07	EDIT	2
VII	190	Revised Name, Description, and Left Side Label	Bulletin No. 2023-08	2023-07	EDIT	2
VII	191	Revised Name, Description, and Left Side Label	Bulletin No. 2023-08	2023-07	EDIT	2
VII	198	Added	Bulletin No. 2023-08	2023-07	EDIT	1
VII	199	Added	Bulletin No. 2023-08	2023-07	EDIT	1
VII	200	Added	Bulletin No. 2023-08	2023-07	EDIT	1
Bulletin No. 2023-08						

**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>USSGL TFM SECTION</u>	<u>Additional Information</u>
Part 2 Fiscal 2024						
I	<i>USSGL Chart of Accounts:</i>					
I	439403	Added	Bulletin No. 2023-08	2024-01	ACCT DEF	8
I	490110	Added	Bulletin No. 2023-08	2024-01	ACCT DEF	8
I	593900	Added	Bulletin No. 2023-08	2024-01	ACCT DEF	8
II	<i>USSGL Accounts and Definitions:</i>					
II	259000	Revised	Bulletin No. 2023-08	2024-01	ACCT DEF	8
II	439403	Added	Bulletin No. 2023-08	2024-01	ACCT DEF	8
II	490110	Added	Bulletin No. 2023-08	2024-01	ACCT DEF	8
II	593900	Added	Bulletin No. 2023-08	2024-01	ACCT DEF	8
III	<i>USSGL Account Transactions:</i>					
III	A102	Revised	Bulletin No. 2023-08	2024-01	TC	1
III	A122	Added	Bulletin No. 2023-08	2024-01	TC	8
III	A188	Revised	Bulletin No. 2023-08	2024-01	TC	1
III	A201	Added	Bulletin No. 2023-08	2024-01	TC	1
III	A203	Added	Bulletin No. 2023-08	2024-01	TC	8
III	B134	Revised	Bulletin No. 2023-08	2024-01	TC	8
III	D105	Revised	Bulletin No. 2023-08	2024-01	TC	1
III	D109	Added	Bulletin No. 2023-08	2024-01	TC	8
III	E510	Revised	Bulletin No. 2023-08	2024-01	TC	3
III	E514	Revised	Bulletin No. 2023-08	2024-01	TC	3
III	E606	Revised	Bulletin No. 2023-08	2024-01	TC	3
III	E610	Revised	Bulletin No. 2023-08	2024-01	TC	3
III	F112	Revised	Bulletin No. 2023-08	2024-01	TC	8
III	F331	Added	Bulletin No. 2023-08	2024-01	TC	8
	<i>USSGL Account Attributes:</i>					
IV	USSGL Proprietary and Budgetary Account Attribute Table:					
	<u>Definition</u>					
IV	USSGL Proprietary and Budgetary Account Attribute Table:					
	<u>Attribute</u>					
	<u>USSGL</u>					
IV	439403	Added	Bulletin No. 2023-08	2024-01	ATT TBL	8
IV	490110	Added	Bulletin No. 2023-08	2024-01	ATT TBL	8
V	<i>USSGL Crosswalks to Standard External Reports:</i>					
	Balance Sheet:					
	<u>Column</u>					
V	None					BS

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

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V	<u>Line</u>					
V	41.1	Added reference to Footnote 10	Bulletin No. 2023-08	2024-01	BS	9
V	41.2	Added reference to Footnote 10	Bulletin No. 2023-08	2024-01	BS	9
V	42.1	Added reference to Footnote 10	Bulletin No. 2023-08	2024-01	BS	9
V	42.2	Added reference to Footnote 10	Bulletin No. 2023-08	2024-01	BS	9
V	<u>Footnote</u>					
V	10	Added	Bulletin No. 2023-08	2024-01	BS	9
V	Statement of Net Cost:					
	<u>Column</u>					
V	<u>Line</u>					
V	<u>Footnote</u>					
	None				SNC	
V	Statement of Changes in Net Position:					
	<u>Line</u>					
V	Statement of Custodial Activity:					
	<u>Line</u>					
	<u>None</u>					
V	<u>Footnote</u>					
	None				SCA	
V	Statement of Budgetary Resources:					
	<u>Column</u>					
	None				SBR	
V	<u>Line</u>					
V	1071	Added USSGL Account 490110	Bulletin No. 2023-08	2024-01	SBR	8
V	1690	Deleted USSGL Account 439504	Bulletin No. 2023-08	2024-01	SBR	2
V	1890	Added USSGL Account 439504	Bulletin No. 2023-08	2024-01	SBR	2
	<u>Footnote</u>					
	None				SBR	
V	SF 133 and Schedule P: Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule					
	<u>Column</u>					
	None				SF 133/Schedule P	
	<u>Line</u>					
V	1000	Added USSGL Account 438400 with Reimbursable Flag attribute domain value "R" and Fund Type attribute domain value "ER"	Bulletin No. 2023-08	2024-01	SF 133/Schedule P	1

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

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	<u>Footnote</u>					
VI	None				RSNC	
VI	Reclassified Statement of Operations and Changes in Net Position					
	<u>Column</u>					
VI	None				RSOCNP	
VI	<u>Line</u>					
VI						
VI	<u>Footnote</u>					
VI						
VI						
VII	Validations and Edits					
VII	Validations					
	<u>Validation Number</u>					
VII	99E	Added pass exception for TAS 097 X 4555 with USSGL account 438400; Deleted pass exception for TAS 455 X 4110 with USSGL account 438200	Bulletin No. 2023-08	2024-01	VAL	1
VII	Edits					
	<u>Edit Number</u>					
VII	184	Revised Name, Description, and Left Side Label	Bulletin No. 2023-08	2024-01	EDIT	2
VII	185	Revised Name, Description, and Left Side Label	Bulletin No. 2023-08	2024-01	EDIT	2
VII	186	Revised Name, Description, and Left Side Label	Bulletin No. 2023-08	2024-01	EDIT	2
VII	187	Revised Name, Description, and Left Side Label	Bulletin No. 2023-08	2024-01	EDIT	2
VII	188	Revised Name, Description, and Left Side Label	Bulletin No. 2023-08	2024-01	EDIT	2
VII	189	Revised Name, Description, and Left Side Label	Bulletin No. 2023-08	2024-01	EDIT	2
VII	190	Revised Name, Description, and Left Side Label	Bulletin No. 2023-08	2024-01	EDIT	2
VII	191	Revised Name, Description, and Left Side Label	Bulletin No. 2023-08	2024-01	EDIT	2
VII	198	Added	Bulletin No. 2023-08	2024-01	EDIT	1
VII	199	Added	Bulletin No. 2023-08	2024-01	EDIT	1
VII	200	Added	Bulletin No. 2023-08	2024-01	EDIT	1

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Bulletin No. 2023-08	
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	Some validation exceptions are only needed or approved for a certain fiscal year(s) and do not carry over to the following fiscal year.
11	This change was due to a change to Appendix 2 of the TFM Volume 1, Part 2, Chapter 4700.
12	Change required due to the passage of new Public Law(s) associated with Disaster Emergency Funding
13	Change is a part of proposed analytical edit development based on prior period results
14	Updates required to provide clarification to agencies.
15	Change is related to GTAS code changes or enhancements.
16	Change is needed to account for Treasury approved changes for custodial TAS in the 36XX main account series.

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

Bulletin No. 2023-08	
17	Change is needed to account for the extension of a requirement deadline.
18	Change is needed because BETC is no longer active.
19	Change is needed because Reclassified Balance Sheet Line is no longer active.