

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

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
Bulletin No. 2024-01						
Part 1 Fiscal 2024						
I	USSGL Chart of Accounts:					
II	USSGL Accounts and Definitions:					
III	USSGL Account Transactions:					
III	A144	Revised	Bulletin No. 2024-01	2024-01	TC	2
III	A203	Added	Bulletin No. 2024-01	2024-01	TC	2
III	A401	Added	Bulletin No. 2024-01	2024-01	TC	1
III	A410	Revised	Bulletin No. 2024-01	2024-01	TC	1
III	A414	Revised	Bulletin No. 2024-01	2024-01	TC	1
III	A426	Revised	Bulletin No. 2024-01	2024-01	TC	1
III	B117	Added	Bulletin No. 2024-01	2024-01	TC	1
III	B145	Added	Bulletin No. 2024-01	2024-01	TC	1
III	B419	Added	Bulletin No. 2024-01	2024-01	TC	11
III	C731	Added	Bulletin No. 2024-01	2024-01	TC	11
III	C732	Added	Bulletin No. 2024-01	2024-01	TC	11
III	C733	Added	Bulletin No. 2024-01	2024-01	TC	11
III	F112	Revised	Bulletin No. 2024-01	2024-01	TC	1
III	F127	Revised	Bulletin No. 2024-01	2024-01	TC	1
IV	USSGL Account Attributes:					
USSGL Proprietary and Budgetary Account Attribute Definition Report:						
IV	Definition					
IV	USSGL Proprietary and Budgetary Account Attribute Table:					
IV	Attribute					
	USSGL					
IV	259100	Revised Transitioning Code attribute domain value from "X/K" to "X/K/N"	Bulletin No. 2024-01	2024-01	ATT TBL	1
IV	413900	Revised Debit/Credit attribute domain value from "D/C" to "D"	Bulletin No. 2024-01	2024-01	ATT TBL	1
IV	417600	Revised Authority Type attribute domain value from "P/S" to "D/P/S"	Bulletin No. 2024-01	2024-01	ATT TBL	1
IV	419000	Revised Authority Type attribute domain value from "P/S" to "D/P/S"	Bulletin No. 2024-01	2024-01	ATT TBL	1
IV	419200	Revised Reimbursable Flag attribute domain value from "D" to "D/R"	Bulletin No. 2024-01	2024-01	ATT TBL	1
IV	432100	Revised PYA attribute domain value from "P" to "P/X" and DEFC attribute domain value from blank to "1 or 3 character OMB approved value"	Bulletin No. 2024-01	2024-01	ATT TBL	1
IV	433000	Revised DEFC attribute domain value from blank to "1 or 3 character OMB approved value"	Bulletin No. 2024-01	2024-01	ATT TBL	1
IV	470000	Revised Debit/Credit attribute domain value from "D/C" to "C"	Bulletin No. 2024-01	2024-01	ATT TBL	1
IV	593900	Revised Financing Account Code attribute domain value from blank to "D/G/N"	Bulletin No. 2024-01	2024-01	ATT TBL	2
USSGL Crosswalks to Standard External Reports:						
V	Balance Sheet:					
V	Column					

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	Footnote					
	Statement of Net Cost:					
V	Line					
V	Footnote					
V	Statement of Changes in Net Position					
V	Line					
	Footnote					
	Statement of Custodial Activity:					
V	Line					
	Footnote					
V	None					
V						
	Statement of Budgetary Resources:					
V	Column					
V	None					
V						
	Line					
V	1071	Added USSGL accounts 417600 and 419000 with Authority Type attribute domain value "D"	Bulletin No. 2024-01	2024-01	SBR	1
V	1290	Added USSGL account 412600 with Authority Type attribute domain value "R"; Revised Authority Type attribute domain value from "B/D/P/R/S" to "B/D/P/R" for USSGL account 439300	Bulletin No. 2024-01	2024-01	SBR	1
V	2204	Revised Debit/Credit attribute domain value from "C" to "D/C" for USSGL account 451000	Bulletin No. 2024-01	2024-01	SBR	1
V	Footnote					
V	SF 133 and Schedule P: Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule					
	Column					
	None					
	Line					
V	1010	Added USSGL accounts 417600 and 419000 with Authority Type attribute domain value "D"	Bulletin No. 2024-01	2024-01	SF133/Schedule P	1
V	1011	Added USSGL accounts 417600 and 419000 with Authority Type attribute domain value "D"	Bulletin No. 2024-01	2024-01	SF133/Schedule P	1
V	1012	Added USSGL account 419200 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2024-01	2024-01	SF133/Schedule P	1
V	1020	Revised Debit/Credit attribute domain value from "D" to "D/C" and Trans Code attribute domain value from "N" to "K/N" for USSGL account 438200 with TAS Status attribute domain value "E"	Bulletin No. 2024-01	2024-01	SF133/Schedule P	1
V	1026	Revised PYA attribute domain value from "P" to "X" for USSGL account 432100	Bulletin No. 2024-01	2024-01	SF133/Schedule P	1

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V	1086	Revised PYA attribute domain value from "P" to "X" for USSGL account 432100	Bulletin No. 2024-01	2024-01	SF133/Schedule P	1
V	1101	Added USSGL account 412600 with Authority Type attribute domain value "R"	Bulletin No. 2024-01	2024-01	SF133/Schedule P	1
V	1170	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER" to "EC/EG/EM/EP/ER/ES" for USSGL account 411900	Bulletin No. 2024-01	2024-01	SF133/Schedule P	1
V	1230	Deleted Authority Type attribute domain value "S" from USSGL account 439300	Bulletin No. 2024-01	2024-01	SF133/Schedule P	1
V	1940	Revised Debit/Credit attribute domain value from "C" to "D/C" for USSGL account 451000	Bulletin No. 2024-01	2024-01	SF133/Schedule P	1
V	1941	Revised Debit/Credit attribute domain value from "C" to "D/C" for USSGL account 451000	Bulletin No. 2024-01	2024-01	SF133/Schedule P	1
V	1951	Revised Debit/Credit attribute domain value from "C" to "D/C" for USSGL account 451000	Bulletin No. 2024-01	2024-01	SF133/Schedule P	1
V	2201	Revised Debit/Credit attribute domain value from "C" to "D/C" for USSGL account 451000	Bulletin No. 2024-01	2024-01	SF133/Schedule P	1
V	2202	Revised Debit/Credit attribute domain value from "C" to "D/C" for USSGL account 451000	Bulletin No. 2024-01	2024-01	SF133/Schedule P	1
V	2501	Revised Debit/Credit attribute domain value from "C" to "D/C" for USSGL account 451000	Bulletin No. 2024-01	2024-01	SF133/Schedule P	1
V	5000	Added USSGL account 161020	Bulletin No. 2024-01	2024-01	SF133/Schedule P	1
V	5001	Added USSGL account 161020	Bulletin No. 2024-01	2024-01	SF133/Schedule P	1
V	5012	Added	Bulletin No. 2024-01	2024-01	SF133/Schedule P	4
V	5013	Added	Bulletin No. 2024-01	2024-01	SF133/Schedule P	4
V	5050	Deleted USSGL accounts 438400 and 439700	Bulletin No. 2024-01	2024-01	SF133/Schedule P	1
V	5051	Deleted USSGL accounts 438200, 438400, and 439700	Bulletin No. 2024-01	2024-01	SF133/Schedule P	1
V	5052	Added USSGL accounts 413000, 415400, and 415500; Deleted USSGL accounts 415700, 438200, 438400, and 439700	Bulletin No. 2024-01	2024-01	SF133/Schedule P	1
V	5080	Added USSGL accounts 259100 and 259200	Bulletin No. 2024-01	2024-01	SF133/Schedule P	1
V	5081	Added USSGL accounts 259100 and 259200	Bulletin No. 2024-01	2024-01	SF133/Schedule P	1
V	5099	Added USSGL accounts 439700 and 438400 with PYA attribute domain value "X" and Trans Code attribute domain value "X/N"	Bulletin No. 2024-01	2024-01	SF133/Schedule P	1
V	5100	Added USSGL accounts 415700 and 439700	Bulletin No. 2024-01	2024-01	SF133/Schedule P	1
V	5321	Revised Debit/Credit attribute domain value from "C" to "D/C" for USSGL account 451000	Bulletin No. 2024-01	2024-01	SF133/Schedule P	1
V	5322	Revised Debit/Credit attribute domain value from "C" to "D/C" for USSGL account 451000	Bulletin No. 2024-01	2024-01	SF133/Schedule P	1
V	5323	Revised Debit/Credit attribute domain value from "C" to "D/C" for USSGL account 451000	Bulletin No. 2024-01	2024-01	SF133/Schedule P	1
V	5324	Revised Debit/Credit attribute domain value from "C" to "D/C" for USSGL account 451000	Bulletin No. 2024-01	2024-01	SF133/Schedule P	1
V	Footnote					
V	USSGL Crosswalks to Reclassified Statements:					
VI	Reclassified Statement of Net Cost:					
	Line					
VI						
VI	Footnote					
	None				RSNC	

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VI	Reclassified Statement of Operations and Changes in Net Position					
	<u>Line</u>					
VI	Footnote					
VII	Validations and Edits					
VII	Validations					
	<u>Validation Number</u>					
VII	51E	Deleted pass exception for TAS 075 X 3966	Bulletin No. 2024-01	2024-01	VAL	1
VII	122	Deleted USSGL accounts 413900 and 470000	Bulletin No. 2024-01	2024-01	VAL	8
VII	Edits					
	<u>Edit Number</u>					
VII	4	Added USSGL account 412600 with Authority Type Code "R"	Bulletin No. 2024-01	2024-01	EDIT	8
VII	4	Added USSGL accounts 439702 and 439703 with Authority Type Code "P"	Bulletin No. 2024-01	2024-01	EDIT	1
VII	21	Added Authority Type Code "D" to USSGL account 417500 in Closing Group 420100	Bulletin No. 2024-01	2024-01	EDIT	8
VII	47	Added USSGL account 413415	Bulletin No. 2024-01	2024-01	EDIT	2
VII	65	Deleted BETC "SWYERV"; Revised Description	Bulletin No. 2024-01	2024-01	EDIT	1
Bulletin No. 2025-xx						
Part 2 Fiscal 2025						
I	USSGL Chart of Accounts:					
I	479010	Added	Bulletin No. 2024-01	2025-01	COA	8
II	USSGL Accounts and Definitions:					
II	4709010	Added	Bulletin No. 2024-01	2025-01	DEF	8
III	USSGL Account Transactions:					
III	A103	Added	Bulletin No. 2024-01	2025-01	TC	8
III	D111	Added	Bulletin No. 2024-01	2025-01	TC	8
	USSGL Account Attributes:					
IV	USSGL Proprietary and Budgetary Account Attribute Table:					
	<u>Definition</u>					
IV	Credit Cohort Year	Added attribute domain value "2026"	Bulletin No. 2024-01	2025-01	ADR	5
IV	USSGL Proprietary and Budgetary Account Attribute Table:					
	<u>Attribute</u>					
IV	Credit Cohort Year	Added attribute domain value "2026"	Bulletin No. 2024-01	2025-01	ADR	5

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	USSGL					
IV	479010	Added	Bulletin No. 2024-01	2025-01	ATT TBL	8
IV		Revised Credit Cohort Year attribute domain value from "1001/1992-2025" to "1001/1992-2026" for USSGL accounts 404400, 404700, 404800, 406000, 407000, 408100, 408200, 408300, 412000, 412500, 414100, 414200, 414201, 414300, 414400, 414500, 414600, 414700, 414800, 414900, 414910, 415100, 415200, 416000, 416500, 418000, 418300, 419500, 420100, 421000, 421500, 422100, 422200, 422300, 422500, 423000, 423100, 423200, 423300, 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, 480100, 480110, 480200, 483100, 483200, 487100, 487200, 488100, 488200, 490100, 490110, 490200, 493100, 497100, 497200, 498100, 498200	Bulletin No. 2024-01	2025-01	ATT TBL	5
V	USSGL Crosswalks to Standard External Reports:					
	Balance Sheet:					
	Column					
V	None					
V	Line					
V	Footnote					
V	Statement of Net Cost:					
	Column					
V	Line					
V	Footnote					
	None				SNC	
V	Statement of Changes in Net Position:					
	Line					
V	Statement of Custodial Activity:					
	Line					
	None					
V	Footnote					
	None				SCA	
V	Statement of Budgetary Resources:					
	Column					
	None				SBR	
V	Line					

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
V	1071	Added USSGL account 479010	Bulletin No. 2024-01	2025-01	SBR	8
V						
	Footnote					
V						
V						
V	SF 133 and Schedule P: Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule					
	Column					
	None				SF 133/Schedule P	
	Line					
V	1069	Added	Bulletin No. 2024-01	2025-01	SF133/Schedule P	4
V	1070	Revised calculation detail	Bulletin No. 2024-01	2025-01	SF133/Schedule P	4
V	Footnote					
V	10	Revised	Bulletin No. 2024-01	2025-01	SF133/Schedule P	1
V	16	Revised	Bulletin No. 2024-01	2025-01	SF133/Schedule P	1
	USSGL Crosswalks to Reclassified Statements:					
	Reclassified Statement of Net Cost:					
VI	Column					
VI	None				RSNC	
VI	Line					
	Footnote					
VI	None				RSNC	
VI	Reclassified Statement of Operations and Changes in Net Position					
	Column					
VI	None				RSOCNP	
VI	Line					
VI	Footnote					
VI						
VI						
VII	Validations and Edits					
VII	Validations					
	Validation Number					
VII	27	Added Credit Cohort Year 2025	Bulletin No. 2024-01	2025-01	VAL	14
VII	27E	Revised pass exceptions from Credit Cohort Year 2025 to 2026	Bulletin No. 2024-01	2025-01	VAL	14
VII	Edits					
	Edit Number					
VII	2	Added SF133 Line 1069	Bulletin No. 2024-01	2025-01	EDIT	8
VII	4	Added USSGL account 479010	Bulletin No. 2024-01	2025-01	EDIT	8

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VII	24	Added USSGL account 479010	Bulletin No. 2024-01	2025-01	EDIT	8
VII	47	Added USSGL account 479010	Bulletin No. 2024-01	2025-01	EDIT	8
VII	All DEFC Edits	Added USSGL account 479010	Bulletin No. 2024-01	2025-01	EDIT	8

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Bulletin No. 2024-01	
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