

**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. 2025-08						
Part 1 Fiscal 2025						
I	<i>USSGL Chart of Accounts:</i>					
I	413610		Added	Bulletin No. 2025-08	2025-11	8
I	416512		Revised	Bulletin No. 2025-08	2025-11	8
II	<i>USSGL Accounts and Definitions:</i>					
II	None					
I	413500		Revised	Bulletin No. 2025-08	2025-11	8
I	413610		Added	Bulletin No. 2025-08	2025-11	8
I	416512		Revised	Bulletin No. 2025-08	2025-11	8
III	<i>USSGL Account Transactions:</i>					
III	A147		Revised Comment	Bulletin No. 2025-08	2025-11	3
III	A168		Revised Descripton	Bulletin No. 2025-08	2025-11	1
III	A230		Added	Bulletin No. 2025-08	2025-11	8
III	A231		Added	Bulletin No. 2025-08	2025-11	8
III	A456		Added USSGL Account 576000, Deleted USSGL Account 575000	Bulletin No. 2025-08	2025-11	1
III	E106		Added USSGL Account 610000, Revised Comment	Bulletin No. 2025-08	2025-11	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	USSGL					
IV	139000		Revised Fund Type from "ES/ET/US/UT" to "EG/ES/ET/UG/US/UT"	Bullentin No. 2025-08	2025-11	9
IV	413610		Added	Bullentin No. 2025-08	2025-11	8
IV	413810		Revised PY Adjustment from "X" to "B/X"	Bullentin No. 2025-08	2025-11	1
IV	435500		Revised Trans Code from "X/K/N" to "K/N"	Bullentin No. 2025-08	2025-11	1
<i>USSGL Crosswalks to Standard External Reports:</i>						
V	Balance Sheet:					
	<u>Line</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>
V	25		Revised Name from "Other Liabilities" to "Other Liabilities (Note 18)"	Bulletin No. 2025-08	2025-11	9
V	30		Revised Name to "Pension, post-employment, and veterans benefits payable* (Note 15)"	Bulletin No. 2025-08	2025-11	9
	<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	15		Revised Name from "Nonexchange Revenue" to "Nonexchange Revenue (Note 35)"	Bulletin No. 2025-08	2025-11	9
	<u>Footnote</u>					
	None					
V	Statement of Custodial Activity:					
	<u>Line</u>					
V	10		Revised Name from "Total Custodial Revenue" to "Total Custodial Revenue (Note 27)"	Bulletin No. 2025-08	2025-11	9
	<u>Footnote</u>					
	None					
V	Statement of Budgetary Resources:					
	<u>Column</u>					
	None					
	<u>Line</u>					
V	1071		Added USSGL accounts 413610 and 413810; Revised Debit/Credit from "C" to "D/C" for USSGL account 411912; Revised Debit/Credit from "D" to "D/C" for USSGL accounts 422512, 425512 and 439412; Revised TAS Status from "E" to "U/E" and Fund Type from "EG" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL account 438500	Bulletin No. 2025-08	2025-11	1, 8
V	1290		Added USSGL account 413610	Bulletin No. 2025-08	2025-11	8
V	1290		Revised Fund Type from "EG/ES" to "EG/EP/ES" for USSGL account 439300 with Authority Type "X"	Bulletin No. 2025-08	2025-10	1
V	1890		Revised Fund Type from "ER" to "ER/ES/ET" for USSGL account 439504	Bulletin No. 2025-08	2025-11	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>
	Footnote					
	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		Added USSGL accounts 413610 and 413810; Revised Trans Code from "K/N" to "X/K/N" for USSGL account 435500	Bulletin No. 2025-08	2025-11	1, 8
V	1030		Revised Trans Code from "X/K/N" to "K/N" for USSGL account 435500	Bulletin No. 2025-08	2025-11	1
V	1038		Added USSGL account 438500 with Fund Type "EC/EG/EM/EP/ER/ES/ET/TR" and Reduction Type "XXX"; Added USSGL account 438500 with Fund Type "ES" and Reduction Type "SEQ"	Bulletin No. 2025-08	2025-11	1
V	1042		Revised line title; Revised Debit/Credit from "C" to "D/C" for USSGL account 411912	Bulletin No. 2025-08	2025-11	1, 4
V	1043		Revised line title; Revised Debit/Credit from "D" to "D/C" for USSGL account 425512	Bulletin No. 2025-08	2025-11	1, 4
V	1044		Revised line title; Revised Debit/Credit from "D" to "D/C" for USSGL account 422512	Bulletin No. 2025-08	2025-11	1, 4
V	1045		Revised line title; Revised Debit/Credit from "D" to "D/C" for USSGL account 439412	Bulletin No. 2025-08	2025-11	1, 4
V	1084		Revised Trans Code from "X/K/N" to "K/N" for USSGL account 432100; Revised Trans Code from "N" to "K/N" for USSGL accounts 417400 and 438200	Bulletin No. 2025-08	2025-11	1
V	1086		Revised Trans Code from "X/K/N" to "K/N" for USSGL account 432100	Bulletin No. 2025-08	2025-11	1
V	1091		Revised Trans Code from "X/K/N" to "K/N" for USSGL account 438500	Bulletin No. 2025-08	2025-11	1
V	1092		Revised Trans Code from "X/N" to "K/N" for USSGL account 411910	Bulletin No. 2025-08	2025-11	1
V	1106		Revised Fund Type from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL account 415000	Bulletin No. 2025-08	2025-11	4
V	1107		Added line	Bulletin No. 2025-08	2025-11	4
V	1131		Revised Fund Type from "EG/ES" to "EG/EP/ES" for USSGL account 439300	Bulletin No. 2025-08	2025-10	1
V	1206		Revised Fund Type from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL account 415000	Bulletin No. 2025-08	2025-11	4
V	1207		Added line	Bulletin No. 2025-08	2025-11	4
V	1230		Added USSGL account 439300 with Authority Type "X"	Bulletin No. 2025-08	2025-10	1
V	1238		Added USSGL account 413610	Bulletin No. 2025-08	2025-11	8
V	1400		Deleted USSGL account 438400	Bulletin No. 2025-08	2025-11	4
V	1402		Added line	Bulletin No. 2025-08	2025-11	4
V	1902		Revised Reimbursable Flag from "D/R" to "D" and Fund Type from "ER/ES/ET" to "ES/ET" for USSGL account 439504 with Authority Type "C/P"	Bulletin No. 2025-08	2025-11	1
V	1950		Revised Trans Code from "X/N" to "N" for USSGL account 435500	Bulletin No. 2025-08	2025-11	1
V	3012		Revised line title; Revised TAS Status from "U/E" to "U" for USSGL accounts 480110 and 490110 with Fund Types "EC/EG/EM/EP/ER/ES/ET/TR"	Bulletin No. 2025-08	2025-11	4

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	<u>Item Changed</u>		<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>Additional Information</u>
V	3013		Added line	Bulletin No. 2025-08	2025-11	4
V	5056		Added line	Bulletin No. 2025-08	2025-11	4
V	5057		Added line	Bulletin No. 2025-08	2025-11	4
V	5311		Deleted line from Schedule P	Bulletin No. 2025-08	2025-11	4
V	5314		Deleted line from Schedule P	Bulletin No. 2025-08	2025-11	4
V	5321		Deleted line from Schedule P	Bulletin No. 2025-08	2025-11	4
V	5324		Deleted line from Schedule P	Bulletin No. 2025-08	2025-11	4
V	5331		Deleted line from Schedule P	Bulletin No. 2025-08	2025-11	4
V	5333		Deleted line from Schedule P	Bulletin No. 2025-08	2025-11	4
V	5334		Deleted line from Schedule P	Bulletin No. 2025-08	2025-11	4
V	5341		Deleted line from Schedule P	Bulletin No. 2025-08	2025-11	4
V	5343		Deleted line from Schedule P	Bulletin No. 2025-08	2025-11	4
V	5344		Deleted line from Schedule P	Bulletin No. 2025-08	2025-11	4
	<u>Footnote</u>					
V	None					
	<i>USSGL Crosswalks to Reclassified Statements:</i>					
VI	Reclassified Statement of Net Cost:					
	<u>Line</u>					
	None					
	<u>Footnote</u>					
	None					
VI	Reclassified Statement of Operations and Changes in Net Position					
	<u>Line</u>					
	None					
	<u>Footnote</u>					
	None					
	<i>Validations and Edits</i>					
VII	Validations					
	<u>Validation Number</u>					
VII	23E		Added pass exceptions for USSGL accounts 439200 and 439300 with Authority Type Code "X"	Bulletin No. 2025-08	2025-08	1
VII	32E		Added pass exception for TAS 077 20242026 0110	Bulletin No. 2025-08	2025-09	6
VII	43		Added USSGL account 413610	Bulletin No. 2025-08	2025-11	8
VII	43E		Added pass exception for TAS 011 X 8240 with USSGL account 413610	Bulletin No. 2025-08	2025-11	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>
VII	44		Added USSGL account 413610	Bulletin No. 2025-08	2025-11	8
VII	50		Added USSGL account 413610	Bulletin No. 2025-08	2025-11	8
VII	69E		Added pass exception for TAS 089 X 5231 with USSGL account 411900	Bulletin No. 2025-08	2025-09	6
VII	69E		Added pass exceptions for TAS 671 X 8143 with USSGL account 417100	Bulletin No. 2025-08	2025-10	6
VII	99E		Deleted pass exceptions for USSGL accounts 418000, 419000, and 419100	Bulletin No. 2025-08	2025-10	1
VII	132E		Added pass exceptions for Fund Families 075 1362, 075 8253, and 086 0237	Bulletin No. 2025-08	2025-08	6
VII	132E		Added pass exceptions for Fund Families 075 0949 and 075 4554	Bulletin No. 2025-08	2025-09	6
VII	135		Added	Bulletin No. 2025-08	2025-10	1
VII	135E		Added	Bulletin No. 2025-08	2025-10	1
VII	Edits					
	<u>Edit Number</u>					
VII	3		Added USSGL account 413610	Bulletin No. 2025-08	2025-11	8
VII	4		Added USSGL account 413610	Bulletin No. 2025-08	2025-11	8
VII	21		Added Closing Group 413610 with USSGL account 413610	Bulletin No. 2025-08	2025-11	8
VII	24		Added USSGL account 413610	Bulletin No. 2025-08	2025-11	8
VII	46		Added USSGL accounts 413610 and 413810	Bulletin No. 2025-08	2025-11	8
VII	226		Added USSGL account 413610	Bulletin No. 2025-08	2025-11	8
VII	228		Added USSGL account 413610	Bulletin No. 2025-08	2025-11	8
VII	DEFCs		Added USSGL account 413610	Bulletin No. 2025-08	2025-11	8
Bulletin No. 2025-08						
Part 2 Fiscal 2026						
I	<i>USSGL Chart of Accounts:</i>					
I	411330		Added	Bulletin No. 2025-08	2026-01	8
I	411930		Added	Bulletin No. 2025-08	2026-01	8
I	413610		Added	Bulletin No. 2025-08	2026-01	8
I	416512		Revised	Bulletin No. 2025-08	2026-01	8
I	419400		Added	Bulletin No. 2025-08	2026-01	8
I	423000		Revised	Bulletin No. 2025-08	2026-01	8
I	423010		Added	Bulletin No. 2025-08	2026-01	8
I	423300		Revised	Bulletin No. 2025-08	2026-01	8
I	423310		Added	Bulletin No. 2025-08	2026-01	8
I	436000		Deleted	Bulletin No. 2025-08	2026-01	8
I	439403		Deleted	Bulletin No. 2025-08	2026-01	8
II	<i>USSGL Accounts and Definitions:</i>					

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	<u>Item Changed</u>		<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>Additional Information</u>
II	411330		Added	Bulletin No. 2025-08	2026-01	8
II	411930		Added	Bulletin No. 2025-08	2026-01	8
II	413500		Revised	Bulletin No. 2025-08	2026-01	8
II	413610		Added	Bulletin No. 2025-08	2026-01	8
II	416512		Revised	Bulletin No. 2025-08	2026-01	8
II	419400		Added	Bulletin No. 2025-08	2026-01	8
II	423000		Revised	Bulletin No. 2025-08	2026-01	8
II	423010		Added	Bulletin No. 2025-08	2026-01	8
II	423200		Revised	Bulletin No. 2025-08	2026-01	8
II	423300		Revised	Bulletin No. 2025-08	2026-01	8
II	423310		Added	Bulletin No. 2025-08	2026-01	8
II	423400		Revised	Bulletin No. 2025-08	2026-01	8
II	423500		Revised	Bulletin No. 2025-08	2026-01	8
II	436000		Deleted	Bulletin No. 2025-08	2026-01	8
II	439403		Deleted	Bulletin No. 2025-08	2026-01	8
III	<i>USSGL Account Transactions:</i>					
III	A122		Deleted	Bulletin No. 2025-08	2026-01	8
III	A147		Revised Comment	Bulletin No. 2025-08	2025-11	3
III	A168		Revised Description	Bulletin No. 2025-08	2026-01	1
III	A187		Deleted	Bulletin No. 2025-08	2026-01	1
III	A211		Deleted	Bulletin No. 2025-08	2026-01	8
III	A217		Added USSGL account 445000; Deleted USSGL accounts 101000, 419500, and 576500; Deleted Comment	Bulletin No. 2025-08	2026-01	1
III	A218		Added USSGL account 445000; Deleted USSGL accounts 101000, 419500, and 575500; Deleted Comment	Bulletin No. 2025-08	2026-01	1
III	A222		Added USSGL account 419400; Deleted USSGL account 101000, 419500, and 576500; Deleted Comment; Revised Description	Bulletin No. 2025-08	2026-01	1
III	A223		Added USSGL account 419400; Deleted USSGL account 101000, 419500, and 575500; Revised Comment and Description	Bulletin No. 2025-08	2026-01	1
III	A230		Added	Bulletin No. 2025-08	2026-01	8
III	A231		Added	Bulletin No. 2025-08	2026-01	8
III	A236		Added	Bulletin No. 2025-08	2026-01	8
III	A237		Added	Bulletin No. 2025-08	2026-01	1
III	A238		Added	Bulletin No. 2025-08	2026-01	8
III	A456		Added USSGL Account 576000, Deleted USSGL Account 575000	Bulletin No. 2025-08	2026-01	1
III	A488		Deleted Reference; Revised Description and Comment	Bulletin No. 2025-08	2026-01	1
III	A508		Deleted Reference; Revised Description and Comment	Bulletin No. 2025-08	2026-01	1
III	A544		Added USSGL accounts 419400 and 423010; Deleted USSGL accounts 101000, 419500, 423000, and 576500; Revised Description and Comment	Bulletin No. 2025-08	2026-01	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	A545	Added	Bulletin No. 2025-08	2026-01	8
III	A546	Added USSGL accounts 419400 and 423010; Deleted USSGL accounts 101000, 419500, 423000, and 575500; Revised Description and Comment	Bulletin No. 2025-08	2026-01	1
III	A547	Added	Bulletin No. 2025-08	2026-01	8
III	A549	Added	Bulletin No. 2025-08	2026-01	8
III	A551	Added	Bulletin No. 2025-08	2026-01	8
III	A552	Added	Bulletin No. 2025-08	2026-01	1
III	A553	Added	Bulletin No. 2025-08	2026-01	1
III	A554	Added	Bulletin No. 2025-08	2026-01	1
III	A555	Added	Bulletin No. 2025-08	2026-01	1
III	A557	Added	Bulletin No. 2025-08	2026-01	1
III	A558	Added	Bulletin No. 2025-08	2026-01	1
III	A704	Deleted	Bulletin No. 2025-08	2026-01	1
III	E106	Added USSGL Account 610000, Revised Comment	Bulletin No. 2025-08	2025-11	3
III	F112	Deleted USSGL account 439403	Bulletin No. 2025-08	2026-01	8
III	F147	Deleted	Bulletin No. 2025-08	2026-01	8
III	F380	Added USSGL account 423010; Revised Description	Bulletin No. 2025-08	2026-01	8
III	F386	Added USSGL account 423310; Revised Description	Bulletin No. 2025-08	2026-01	8
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	139000	Revised Fund Type from "ES/ET/US/UT" from "EG/ES/ET/UG/US/UT"	Bulletin No. 2025-08	2026-01	9
IV	411330	Added	Bulletin No. 2025-08	2026-01	8
IV	411930	Added	Bulletin No. 2025-08	2026-01	8
IV	413610	Added	Bulletin No. 2025-08	2026-01	8
IV	413810	Revised PY Adjustment from "X" to "B/X"	Bulletin No. 2025-08	2026-01	1
IV	419400	Added	Bulletin No. 2025-08	2026-01	8
IV	423000	Revised Year of BA from blank to "NEW/BAL"	Bulletin No. 2025-08	2026-01	1
IV	423010	Added	Bulletin No. 2025-08	2026-01	8
IV	423200	Revised Fed/Non-Fed from "F" to "E/F" and Year of BA from blank to "NEW/BAL"	Bulletin No. 2025-08	2026-01	1
IV	423300	Revised Cohort Year from "1001/1992-2027" to blank and Year of BA from blank to "NEW/BAL"	Bulletin No. 2025-08	2026-01	1

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IV	423310		Added	Bulletin No. 2025-08	2026-01	8
IV	423400		Revised Year of BA from blank to "NEW/BAL"	Bulletin No. 2025-08	2026-01	1
IV	435500		Revised Trans Code from "X/K/N" to "K/N"	Bulletin No. 2025-08	2025-11	1
IV	436000		Deleted	Bulletin No. 2025-08	2026-01	8
IV	439403		Deleted	Bulletin No. 2025-08	2026-01	8
	<i>USSGL Crosswalks to Standard External Reports:</i>					
V	Balance Sheet:					
	<u>Line</u>					
V	25		Revised Name from "Other Liabilities" to "Other Liabilities (Note 18)"	Bulletin No. 2025-08	2025-11	9
V	30		Revised Name to "Pension, post-employment, and veterans benefits payable* (Note 15)"	Bulletin No. 2025-08	2025-11	9
	<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	15		Revised Name from "Nonexchange Revenue" to "Nonexchange Revenue (Note 35)"	Bulletin No. 2025-08	2025-11	9
	<u>Footnote</u>					
	None					
V	Statement of Custodial Activity:					
	<u>Line</u>					
V	10		Revised Name from "Total Custodial Revenue" to "Total Custodial Revenue (Note 27)"	Bulletin No. 2025-08	2025-11	9
	<u>Footnote</u>					
	None					

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V	Statement of Budgetary Resources:					
	<u>Column</u>					
	None					
	<u>Line</u>					
V	1071		Added USSGL accounts 413610, 413810, 423000, 423200, 423300, 423400, and 423500; Deleted USSGL account 436000; Revised Debit/Credit from "C" to "D/C" for USSGL account 411912; Revised Debit/Credit from "D" to "D/C" for USSGL accounts 422512, 425512, and 439412; Revised TAS Status from "E" to "U/E" and Fund Type from "EG" to "EG/ES" for USSGL account 438500	Bulletin No. 2025-08	2026-01	1, 8
V	1290		Added USSGL accounts 411330, 411930, and 413610; Deleted USSGL account 439403; Revised Fund Type from "EG/ES" to "EG/EP/ES" for USSGL account 439300 with Authority Type "X"	Bulletin No. 2025-08	2026-01	1, 8
V	1890		Added USSGL accounts 423000, 423200, 423300, 423400, and 423500; Revised Fund Type from "ER" to "ER/ES/ET" for USSGL account 439504	Bulletin No. 2025-08	2026-01	1, 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	1000		Deleted USSGL account 436000	Bulletin No. 2025-08	2026-01	8
V	1010		Added USSGL accounts 423000, 423200, 423300, 423400, and 423500	Bulletin No. 2025-08	2026-01	1
V	1011		Added USSGL accounts 423000, 423200, 423300, 423400, and 423500	Bulletin No. 2025-08	2026-01	1
V	1020		Added USSGL accounts 413610 and 413810; Deleted USSGL account 436000; Revised Trans Code from "X/K/N" to "K/N" for USSGL account 435500	Bulletin No. 2025-08	2026-01	1, 8
V	1030		Revised Trans Code from "X/K/N" to "K/N" for USSGL account 435500	Bulletin No. 2025-08	2026-01	1
V	1031		Deleted line	Bulletin No. 2025-08	2026-01	4
V	1038		Added line to Schedule P; Revised TAS Status from "E" to "U/E", Trans Code from "X/K/N" to "K/N" and Fund Type from "EG" to "EG/ES" for USSGL account 438500	Bulletin No. 2025-08	2026-01	1, 4
V	1042		Revised line title; Revised Debit/Credit from "C" to "D/C" for USSGL account 411912	Bulletin No. 2025-08	2026-01	1, 4
V	1043		Revised line title; Revised Debit/Credit from "D" to "D/C" for USSGL account 425512	Bulletin No. 2025-08	2026-01	1, 4
V	1044		Revised line title; Revised Debit/Credit from "D" to "D/C" for USSGL account 422512	Bulletin No. 2025-08	2026-01	1, 4
V	1045		Revised line title; Revised Debit/Credit from "D" to "D/C" for USSGL account 439412	Bulletin No. 2025-08	2026-01	1, 4

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	<u>Item Changed</u>		<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>Additional Information</u>
V	1084		Revised Trans Code from "N" to "K/N" for USSGL accounts 417000 and 438200 with Reimbursable Flag "R"; Revised Trans Code from "X/K/N" to "K/N" for USSGL account 432100	Bulletin No. 2025-08	2026-01	1
V	1086		Revised Trans Code from "X/K/N" to "K/N" for USSGL account 432100	Bulletin No. 2025-08	2026-01	1
V	1091		Revised Trans Code from "K" to "K/N" for USSGL account 438500	Bulletin No. 2025-08	2026-01	1
V	1092		Revised Trans Code from "X/N" to "K/N" for USSGL account 411910	Bulletin No. 2025-08	2026-01	1
V	1093		Added line	Bulletin No. 2025-08	2026-01	4
V	1099		Revised calculation detail	Bulletin No. 2025-08	2026-01	4
V	1100		Added USSGL account 411930	Bulletin No. 2025-08	2026-01	8
V	1101		Added USSGL account 411330	Bulletin No. 2025-08	2026-01	8
V	1106		Revised Fund Type from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL account 415000	Bulletin No. 2025-08	2026-01	4
V	1107		Added line	Bulletin No. 2025-08	2026-01	4
V	1131		Revised Fund Type from "EG/ES" to "EG/EP/ES" for USSGL account 439300	Bulletin No. 2025-08	2026-01	1
V	1154		Deleted USSGL account 439403; Revised line title	Bulletin No. 2025-08	2026-01	4, 8
V	1206		Revised Fund Type from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL account 415000	Bulletin No. 2025-08	2026-01	4
V	1207		Added line	Bulletin No. 2025-08	2026-01	4
V	1230		Added USSGL account 439300 with Authority Type "X"	Bulletin No. 2025-08	2026-01	1
V	1238		Added USSGL account 413610	Bulletin No. 2025-08	2026-01	8
V	1254		Deleted USSGL account 439403; Revised line title	Bulletin No. 2025-08	2026-01	4, 8
V	1400		Deleted USSGL account 438400	Bulletin No. 2025-08	2026-01	4
V	1402		Added line	Bulletin No. 2025-08	2026-01	4
V	1710		Added USSGL accounts 423000, 423200, 423300, and 423400	Bulletin No. 2025-08	2026-01	1
V	1711		Added USSGL accounts 423000, 423200, 423300, and 423400	Bulletin No. 2025-08	2026-01	1
V	1810		Added USSGL accounts 423000, 423200, 423300, 423400, and 423500	Bulletin No. 2025-08	2026-01	1
V	1811		Added USSGL accounts 423000, 423200, 423300, 423400, and 423500	Bulletin No. 2025-08	2026-01	1
V	1902		Revised Reimbursable Flag from "D/R" to "D" and Fund Type from "ER/ES/ET" to "ES/ET" for USSGL account 439504 with Authority Type "C/P"	Bulletin No. 2025-08	2026-01	1
V	1950		Revised Trans Code from "X/N" to "N" for USSGL account 435500	Bulletin No. 2025-08	2026-01	1
V	3012		Revised TAS Status from "U/E" to "U" for USSGL accounts 480110 and 490110 with Fund Type "EC/EG/EM/EP/ER/ES/ET/TR"	Bulletin No. 2025-08	2026-01	4
V	3013		Added line	Bulletin No. 2025-08	2026-01	4
V	3061		Added USSGL accounts 423010 and 423310; Revised Year of BA from blank to "NEW/BAL" for USSGL accounts 423000, 423200, 423300, and 423400	Bulletin No. 2025-08	2026-01	1, 8
V	3080		Added USSGL accounts 423010 and 423310; Revised Year of BA from blank to "NEW/BAL" for USSGL accounts 423000, 423200, 423300, 423400, and 423500	Bulletin No. 2025-08	2026-01	1, 8
V	3081		Added USSGL accounts 423010 and 423310; Revised Year of BA from blank to "NEW/BAL" for USSGL accounts 423000, 423200, 423300, 423400, and 423500	Bulletin No. 2025-08	2026-01	1, 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>
V	3090		Added USSGL accounts 423010 and 423310; Revised Year of BA from blank to "NEW/BAL" for USSGL accounts 423000, 423200, 423300, 423400, and 423500	Bulletin No. 2025-08	2026-01	1, 8
V	5056		Added line	Bulletin No. 2025-08	2026-01	4
V	5057		Added line	Bulletin No. 2025-08	2026-01	4
V	5080		Revised Fund Type from "ES/ET" to "EG/ES/ET" for USSGL account 259200	Bulletin No. 2025-08	2026-01	1
V	5081		Revised Fund Type from "ES/ET" to "EG/ES/ET" for USSGL account 259200	Bulletin No. 2025-08	2026-01	1
V	5103		Deleted USSGL account 436000	Bulletin No. 2025-08	2026-01	8
V	5104		Deleted USSGL account 436000	Bulletin No. 2025-08	2026-01	8
V	5311		Deleted from Schedule P; Deleted USSGL account 436000	Bulletin No. 2025-08	2026-01	4, 8
V	5313		Deleted USSGL account 436000	Bulletin No. 2025-08	2026-01	8
V	5314		Deleted from Schedule P; Deleted USSGL account 436000	Bulletin No. 2025-08	2026-01	4, 8
V	5321		Deleted from Schedule P	Bulletin No. 2025-08	2026-01	4
V	5324		Deleted from Schedule P	Bulletin No. 2025-08	2026-01	4
V	5331		Deleted from Schedule P	Bulletin No. 2025-08	2026-01	4
V	5333		Deleted from Schedule P	Bulletin No. 2025-08	2026-01	4
V	5334		Deleted from Schedule P	Bulletin No. 2025-08	2026-01	4
V	5341		Added USSGL account 423500; Deleted from Schedule P; Revised Year of BA from blank to "NEW/BAL" for USSGL accounts 423200 and 423400	Bulletin No. 2025-08	2026-01	1, 4, 8
V	5342		Added USSGL accounts 423010, 423100, and 423310; Revised Year of BA from blank to "NEW/BAL" for USSGL accounts 423000 and 423300	Bulletin No. 2025-08	2026-01	1, 8
V	5343		Added USSGL accounts 423010, 423100, and 423310; Deleted from Schedule P; Revised Year of BA from blank to "NEW/BAL" for USSGL accounts 423000, 423200, 423300, and 423400	Bulletin No. 2025-08	2026-01	1, 4, 8
V	5344		Added USSGL accounts 423010, 423100, 423310, and 423500; Deleted from Schedule P; Revised Year of BA from blank to "NEW/BAL" for USSGL accounts 423000, 423200, 423300, and 423400	Bulletin No. 2025-08	2026-01	1, 4, 8
	<u>Footnote</u>					
	None					
	<i>USSGL Crosswalks to Reclassified Statements:</i>					
VI	Reclassified Statement of Net Cost:					
	<u>Line</u>					
	None					
	<u>Footnote</u>					
	None					
VI	Reclassified Statement of Operations and Changes in Net Position					
	<u>Line</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					
	<u>Footnote</u>					
	None					
	<i>Validations and Edits</i>					
VII	Validations					
	<u>Validation Number</u>					
VII	23		Added pass exceptions for USSGL accounts 439200 and 439300 with Authority Type Code "X"	Bulletin No. 2025-08	2026-01	1
VII	43		Added USSGL account 413610	Bulletin No. 2025-08	2026-01	8
VII	43E		Added pass exception for TAS 011 X 8240 with USSGL account 413610	Bulletin No. 2025-08	2026-01	8
VII	44		Added USSGL account 413610	Bulletin No. 2025-08	2026-01	8
VII	50		Added USSGL account 413610	Bulletin No. 2025-08	2026-01	8
VII	69E		Added pass exception for TAS 671 X 8143 with USSGL account 417100	Bulletin No. 2025-08	2026-01	6
VII	99E		Deleted pass exceptions for USSGL accounts 418000, 419000, and 419100	Bulletin No. 2025-08	2026-01	1
VII	132E		Added pass exceptions for Fund Families 075 0949, 075 1362, 075 4554, 075 8253, and 086 0237	Bulletin No. 2025-08	2026-01	6
VII	135		Added	Bulletin No. 2025-08	2026-01	1
VII	135E		Added	Bulletin No. 2025-08	2026-01	1
VII	Edits					
	<u>Edit Number</u>					
VII	2		Deleted SF133 line 1031	Bulletin No. 2025-08	2026-01	4
VII	3		Added USSGL account 413610	Bulletin No. 2025-08	2026-01	8
VII	4		Added USSGL account 413610; Deleted USSGL account 439403	Bulletin No. 2025-08	2026-01	8
VII	15		Added USSGL account 423310	Bulletin No. 2025-08	2026-01	8
VII	16		Added USSGL account 423010	Bulletin No. 2025-08	2026-01	8
VII	21		Added Closing Group 413610 with USSGL account 413610; Added USSGL accounts 411330, 411930, and 419400 to Closing Group 420100, 423010 to Closing Group 422100, and 423310 to Closing Group 425100	Bulletin No. 2025-08	2026-01	8
VII	24		Added USSGL accounts 411330, 411930, 413610, 419400, 423010, and 423310; Deleted USSGL account 439403	Bulletin No. 2025-08	2026-01	8
VII	46		Added USSGL accounts 413610, 413810, 423010, and 423310	Bulletin No. 2025-08	2026-01	8
VII	47		Added USSGL account 423010 and 423310	Bulletin No. 2025-08	2026-01	8
VII	49		Added USSGL account 411930	Bulletin No. 2025-08	2026-01	8
VII	68		Added USSGL account 411330; Revised Description	Bulletin No. 2025-08	2026-01	8
VII	74		Deleted SF133 line 1031	Bulletin No. 2025-08	2026-01	4
VII	212		Added USSGL accounts 411330, 411930, and 419400	Bulletin No. 2025-08	2026-01	8
VII	213		Added USSGL account 419400	Bulletin No. 2025-08	2026-01	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>
VII	214		Added USSGL account 419400	Bulletin No. 2025-08	2026-01	8
VII	215		Added USSGL account 419400	Bulletin No. 2025-08	2026-01	8
VII	220		Deleted SF133 line 1031	Bulletin No. 2025-08	2026-01	4
VII	226		Added USSGL account 413610, 419400, 423010, and 423310; Deleted USSGL account 439400	Bulletin No. 2025-08	2026-01	8
VII	227		Added USSGL accounts 411330, 411930, 419400, 423010, and 423310; Deleted USSGL account 439403	Bulletin No. 2025-08	2026-01	8
VII	228		Added USSGL accounts 411330, 411930, 413610, and 419400; Deleted USSGL account 439403	Bulletin No. 2025-08	2026-01	8
VII	229		Added USSGL accounts 419400, 423010, and 423310	Bulletin No. 2025-08	2026-01	8
VII	DEFCs		Added USSGL accounts 411330, 411930, 413610, 419400, 423010, and 423310; Deleted USSGL account 439403	Bulletin No. 2025-08	2026-01	8

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Summary of Changes**

Bulletin No. 2025-06	
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.