

**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. 2025-04					
Part I Fiscal 2025					
I	<i>USSGL Chart of Accounts:</i>				
I	254000	Revised	Bulletin No. 2025-04	2025-06	7
I	267000	Revised	Bulletin No. 2025-04	2025-06	7
I	416500	Revised	Bulletin No. 2025-04	2025-06	7
II	<i>USSGL Accounts and Definitions:</i>				
II	254000	Revised	Bulletin No. 2025-04	2025-06	7
II	267000	Revised	Bulletin No. 2025-04	2025-06	7
II	416500	Revised	Bulletin No. 2025-04	2025-06	7
II	480110	Revised	Bulletin No. 2025-04	2025-06	7
II	490110	Revised	Bulletin No. 2025-04	2025-06	7
III	<i>USSGL Account Transactions:</i>				
III	A502	Revised TC Comment	Bulletin No. 2025-04	2025-06	2
III	B610	Revised TC Description and Comment	Bulletin No. 2025-04	2025-06	1
III	F110	Revised TC Description	Bulletin No. 2025-04	2025-06	1
III	F372	Revised TC Comment	Bulletin No. 2025-04	2025-06	2
III	F384	Revised TC Comment	Bulletin No. 2025-04	2025-06	2
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	416500	Revised Debit/Credit from "D" to "D/C"	Bulletin No. 2025-04	2025-04	1
IV	480110	Revised Debit/Credit from "C" to "D/C"	Bulletin No. 2025-04	2025-03	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>
	None				
	<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>				
	None				
	<u>Footnote</u>				
	None				
V	Statement of Custodial Activity:				
	<u>Line</u>				
	None				
	<u>Footnote</u>				
	None				
V	Statement of Budgetary Resources:				
	<u>Column</u>				
	None				
	<u>Line</u>				
V	1071	Added USSGL account 439400 with Debit/Credit "D" and Begin/End "B"; Added USSGL accounts 480110 and 490110 with Footnote 3;	Bulletin No. 2025-04	2025-03	1
V	1290	Added USSGL account 439400 with Debit/Credit "D"	Bulletin No. 2025-04	2025-03	1
V	1290	Revised Debit/Credit from "D" to "D/C" for USSGL account 416500	Bulletin No. 2025-04	2025-04	1
	<u>Footnote</u>				
	None				

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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	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	Added USSGL account 439400 with Debit/Credit "D"	Bulletin No. 2025-04	2025-03	1
V	1020	Added USSGL accounts 480110 and 490110	Bulletin No. 2025-04	2025-03	1
V	1084	Added USSGL accounts 480110 and 490110	Bulletin No. 2025-04	2025-03	1
V	1101	Added USSGL account 439400 with Debit/Credit "D"	Bulletin No. 2025-04	2025-03	1
V	1151	Revised Debit/Credit from "D" to "D/C" for USSGL account 416500	Bulletin No. 2025-04	2025-04	1
V	1251	Revised Debit/Credit from "D" to "D/C" for USSGL account 416500	Bulletin No. 2025-04	2025-04	1
V	1826	Revised Reimbursable Flag from "D/R" to "D" for USSGL account 413200	Bulletin No. 2025-04	2025-06	1
V	3001	Added USSGL accounts 480110 and 490110	Bulletin No. 2025-04	2025-03	1
V	3050	Added USSGL accounts 480110 and 490110 with Debit/Credit "D"	Bulletin No. 2025-04	2025-03	1
V	5311	Added USSGL account 439400 with Debit/Credit "D"	Bulletin No. 2025-04	2025-03	1
V	5313	Added USSGL account 439400 with Debit/Credit "D"	Bulletin No. 2025-04	2025-03	1
	<u>Footnote</u>				
	None				
	<i>USSGL Crosswalks to Reclassified Statements:</i>				
VI	Reclassified Statement of Net Cost:				
	<u>Line</u>				
VI	4(old)	Revised line number from 4 to 14 and renumbered lines and revised calculations accordingly.	Bulletin No. 2025-04	2025-04	9
VI	6	Revised "Federal" to "Intragovernmental" on line description.	Bulletin No. 2025-04	2025-04	9
VI	7	Revised "Federal" to "Intragovernmental" on line description.	Bulletin No. 2025-04	2025-04	9
VI	8	Revised "Department total gross cost" to "Total reclassified gross cost" on line description.	Bulletin No. 2025-04	2025-04	9
VI	11	Revised "Federal" to "Intragovernmental" on line description.	Bulletin No. 2025-04	2025-04	9
VI	12	Revised "Federal" to "Intragovernmental" on line description.	Bulletin No. 2025-04	2025-04	9
VI	13	Revised "Department total earned revenue" to "Total reclassified earned revenue" on line description.	Bulletin No. 2025-04	2025-04	9
	<u>Footnote</u>				
	None				
VI	Reclassified Statement of Operations and Changes in Net Position				
	<u>Line</u>				
	None				

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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				
	<i>Validations and Edits</i>				
VII	Validations				
	<u>Validation Number</u>				
VII	22E	Revised pass exceptions	Bulletin No. 2025-04	2025-02	1
VII	32E	Added pass exceptions	Bulletin No. 2025-04	2025-02	6
VII	32E	Added pass exceptions	Bulletin No. 2025-04	2025-03	6
VII	32E	Added pass exception	Bulletin No. 2025-04	2025-04	6
VII	37	Deleted multiple USSGL accounts	Bulletin No. 2025-04	2025-03	1
VII	37E	Deleted exception criteria	Bulletin No. 2025-04	2025-03	1
VII	43E	Added pass exceptions	Bulletin No. 2025-04	2025-03	6
VII	44E	Added pass exceptions	Bulletin No. 2025-04	2025-02	6
VII	46E	Added pass exception	Bulletin No. 2025-04	2025-02	6
VII	56E	Added pass exception	Bulletin No. 2025-04	2025-02	6
VII	99E	Added pass exceptions	Bulletin No. 2025-04	2025-02	6
VII	117E	Added pass exception	Bulletin No. 2025-04	2025-02	6
VII	129E	Added pass exceptions	Bulletin No. 2025-04	2025-02	6
VII	132E	Deleted pass exceptions	Bulletin No. 2025-04	2025-02	1
VII	Edits				
	<u>Edit Number</u>				
VII	37	Deleted USSGL accounts 416712 and 417312	Bulletin No. 2025-04	2025-06	1
VII	38	Added lines for USSGL accounts 416712 and 417312	Bulletin No. 2025-04	2025-06	1
VII	43	Revised operand on Reclassified Statement of Operations and Changes in Net Position lines 3.4 and 3.5	Bulletin No. 2025-04	2025-03	2
VII	68	Revised Description, Type, Left Side Label, and edit rules	Bulletin No. 2025-04	2025-04	1
VII	234	Added	Bulletin No. 2025-04	2025-03	10
VII	999	Added USSGL account 480110	Bulletin No. 2025-04	2025-03	8
	Bulletin No. 2025-04				
	Part 2 Fiscal 2026				
I	<i>USSGL Chart of Accounts:</i>				
I	254000	Revised	Bulletin No. 2025-04	2026-01	7
I	267000	Revised	Bulletin No. 2025-04	2026-01	7
I	416500	Revised	Bulletin No. 2025-04	2026-01	7

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	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>Additional Information</u>
I	439440	Added	Bulletin No. 2025-04	2026-01	8
I	480210	Added	Bulletin No. 2025-04	2026-01	8
I	497210	Added	Bulletin No. 2025-04	2026-01	8
II	<i>USSGL Accounts and Definitions:</i>				
II	254000	Revised	Bulletin No. 2025-04	2026-01	7
II	267000	Revised	Bulletin No. 2025-04	2026-01	7
II	416500	Revised	Bulletin No. 2025-04	2026-01	7
II	439400	Revised	Bulletin No. 2025-04	2026-01	7
II	439440	Added	Bulletin No. 2025-04	2026-01	8
II	480110	Revised	Bulletin No. 2025-04	2026-01	7
II	490110	Revised	Bulletin No. 2025-04	2026-01	7
II	480210	Added	Bulletin No. 2025-04	2026-01	8
II	497210	Added	Bulletin No. 2025-04	2026-01	8
III	<i>USSGL Account Transactions:</i>				
III	A502	Revised TC Comment	Bulletin No. 2025-04	2026-01	2
III	A521	Added	Bulletin No. 2025-04	2026-01	8
III	A525	Added	Bulletin No. 2025-04	2026-01	8
III	B610	Revised TC Description and Comment	Bulletin No. 2025-04	2026-01	1
III	D115	Added	Bulletin No. 2025-04	2026-01	1
III	F110	Revised TC Description	Bulletin No. 2025-04	2026-01	1
III	F302	Added Credit to USSGL account 497210	Bulletin No. 2025-04	2026-01	8
III	F337	Added	Bulletin No. 2025-04	2026-01	8
III	F372	Revised TC Comment	Bulletin No. 2025-04	2026-01	2
III	F384	Revised TC Comment	Bulletin No. 2025-04	2026-01	2
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	416500	Revised Debit/Credit from "D" to "D/C"	Bulletin No. 2025-04	2026-01	1
IV	439440	Added	Bulletin No. 2025-04	2026-01	8
IV	480110	Revised Debit/Credit from "C" to "D/C"	Bulletin No. 2025-04	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>
IV	480210	Added	Bulletin No. 2025-04	2026-01	8
IV	497210	Added	Bulletin No. 2025-04	2026-01	8
	<i>USSGL Crosswalks to Standard External Reports:</i>				
V	Balance Sheet:				
	<u>Line</u>				
	None				
	<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>				
	None				
	<u>Footnote</u>				
	None				
V	Statement of Custodial Activity:				
	<u>Line</u>				
	None				
	<u>Footnote</u>				
	None				
V	Statement of Budgetary Resources:				
	<u>Column</u>				
	None				
	<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	1071	Added USSGL account 439400 with Debit/Credit "D" and Begin/End "B"; Added USSGL accounts 439440, 480210, and 497210; Added USSGL accounts 480110 and 490110 with Footnote 3	Bulletin No. 2025-04	2026-01	1
V	1290	Added USSGL account 439400 with Debit/Credit "D"; Added USSGL account 439440; Revised Debit/Credit from "D" to "D/C" for USSGL account 416500	Bulletin No. 2025-04	2026-01	1
V	4190	Added USSGL accounts 480210 and 497210	Bulletin No. 2025-04	2026-01	1
V	4220	Added USSGL accounts 480210 and 497210	Bulletin No. 2025-04	2026-01	1
	<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>				
V	None				
	<u>Line</u>				
V	1000	Added USSGL account 439400 with Debit/Credit "D"; Added USSGL account 439440	Bulletin No. 2025-04	2026-01	1
V	1020	Added USSGL accounts 439440, 480110, 490110, and 497210	Bulletin No. 2025-04	2026-01	1
V	1033	Added USSGL account 497210	Bulletin No. 2025-04	2026-01	8
V	1048	Added USSGL account 480210	Bulletin No. 2025-04	2026-01	8
V	1084	Added USSGL accounts 480110, 490110, and 497210	Bulletin No. 2025-04	2026-01	1
V	1089	Added USSGL account 497210	Bulletin No. 2025-04	2026-01	8
V	1101	Added USSGL account 439400 with Debit/Credit "D"; Added USSGL account 439440	Bulletin No. 2025-04	2026-01	8
V	1151	Revised Debit/Credit from "D" to "D/C" for USSGL account 416500	Bulletin No. 2025-04	2026-01	1
V	1201	Added USSGL account 439440	Bulletin No. 2025-04	2026-01	8
V	1251	Revised Debit/Credit from "D" to "D/C" for USSGL account 416500	Bulletin No. 2025-04	2026-01	1
V	1826	Revised Reimbursable Flag from "D/R" to "D" for USSGL account 413200	Bulletin No. 2025-04	2026-01	1
V	3001	Added USSGL accounts 480110 and 490110	Bulletin No. 2025-04	2026-01	1
V	3050	Added USSGL accounts 480110 and 490110 with Debit/Credit "D"	Bulletin No. 2025-04	2026-01	1
V	4030	Added USSGL accounts 480210 and 497210	Bulletin No. 2025-04	2026-01	8
V	4033	Added USSGL accounts 480210 and 497210	Bulletin No. 2025-04	2026-01	8
V	4052	Added USSGL accounts 480210 and 497210	Bulletin No. 2025-04	2026-01	8
V	4053	Added USSGL account 497210	Bulletin No. 2025-04	2026-01	8
V	4054	Added USSGL account 497210	Bulletin No. 2025-04	2026-01	8
V	4120	Added USSGL accounts 480210 and 497210	Bulletin No. 2025-04	2026-01	8
V	4123	Added USSGL accounts 480210 and 497210	Bulletin No. 2025-04	2026-01	8
V	4142	Added USSGL accounts 480210 and 497210	Bulletin No. 2025-04	2026-01	8
V	4143	Added USSGL account 497210	Bulletin No. 2025-04	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>
V	4144	Added USSGL account 497210	Bulletin No. 2025-04	2026-01	8
V	5311	Added USSGL account 439400 with Debit/Credit "D"; Added USSGL account 439440	Bulletin No. 2025-04	2026-01	1
V	5313	Added USSGL account 439400 with Debit/Credit "D"; Added USSGL account 439440	Bulletin No. 2025-04	2026-01	1
V	5314	Added USSGL account 439440	Bulletin No. 2025-04	2026-01	1
	None				
	<u>Footnote</u>				
	None				
	<i>USSGL Crosswalks to Reclassified Statements:</i>				
VI	Reclassified Statement of Net Cost:				
	<u>Line</u>				
VI	4(old)	Revised line number from 4 to 14 and renumbered lines and revised calculations accordingly.	Bulletin No. 2025-04	2026-01	9
VI	6	Revised "Federal" to "Intragovernmental" on line description.	Bulletin No. 2025-04	2026-01	9
VI	7	Revised "Federal" to "Intragovernmental" on line description.	Bulletin No. 2025-04	2026-01	9
VI	8	Revised "Department total gross cost" to "Total reclassified gross cost" on line description.	Bulletin No. 2025-04	2026-01	9
VI	11	Revised "Federal" to "Intragovernmental" on line description.	Bulletin No. 2025-04	2026-01	9
VI	12	Revised "Federal" to "Intragovernmental" on line description.	Bulletin No. 2025-04	2026-01	9
VI	13	Revised "Department total earned revenue" to "Total reclassified earned revenue" on line description.	Bulletin No. 2025-04	2026-01	9
	<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	22E	Deleted pass exceptions	Bulletin No. 2025-04	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>
VII	37	Deleted multiple USSGL accounts	Bulletin No. 2025-04	2026-01	1
VII	37E	Deleted exception criteria	Bulletin No. 2025-04	2026-01	1
VII	43E	Added pass exceptions	Bulletin No. 2025-04	2026-01	6
VII	44E	Added pass exceptions	Bulletin No. 2025-04	2026-01	6
VII	46E	Added pass exception	Bulletin No. 2025-04	2026-01	6
VII	99E	Added pass exceptions	Bulletin No. 2025-04	2026-01	6
VII	117E	Added pass exception	Bulletin No. 2025-04	2026-01	6
VII	132E	Deleted pass exceptions	Bulletin No. 2025-04	2026-01	1
VII	Edits				
	Edit Number				
VII	2	Added SF133 Line 1048	Bulletin No. 2025-04	2026-01	8
VII	3	Added USSGL account 439440	Bulletin No. 2025-04	2026-01	8
VII	4	Added USSGL account 439440	Bulletin No. 2025-04	2026-01	8
VII	21	Added Closing Group 439440; Added USSGL accounts 439440, 480210, and 497210 to Closing Groups 439440, 480200, and 420100 respectively	Bulletin No. 2025-04	2026-01	8
VII	24	Added USSGL accounts 439440, 480210, and 497210	Bulletin No. 2025-04	2026-01	8
VII	37	Deleted USSGL accounts 416712 and 417312	Bulletin No. 2025-04	2026-01	1
VII	38	Added lines for USSGL accounts 416712 and 417312	Bulletin No. 2025-04	2026-01	1
VII	43	Revised operand on Reclassified Statement of Operations and Changes in Net Position lines 3.4 and 3.5	Bulletin No. 2025-04	2026-01	2
VII	46	Added USSGL account 497210	Bulletin No. 2025-04	2026-01	8
VII	47	Added USSGL accounts 439440, 480210, and 497210	Bulletin No. 2025-04	2026-01	8
VII	68	Revised Description, Type, Left Side Label, and edit rules	Bulletin No. 2025-04	2026-01	1
VII	74	Added SF133 Line 1048	Bulletin No. 2025-04	2026-01	8
VII	166	Added USSGL account 480210	Bulletin No. 2025-04	2026-01	8
VII	212	Added USSGL account 497210	Bulletin No. 2025-04	2026-01	8
VII	213	Added USSGL account 497210	Bulletin No. 2025-04	2026-01	8
VII	214	Added USSGL account 497210	Bulletin No. 2025-04	2026-01	8
VII	215	Added USSGL account 497210	Bulletin No. 2025-04	2026-01	8
VII	219	Added USSGL account 480210	Bulletin No. 2025-04	2026-01	8
VII	220	Added SF133 Line 1048	Bulletin No. 2025-04	2026-01	8
VII	226	Added USSGL accounts 439440, 480210, and 497210	Bulletin No. 2025-04	2026-01	8
VII	227	Added USSGL accounts 439440, 480210, and 497210	Bulletin No. 2025-04	2026-01	8
VII	228	Added USSGL accounts 439440, 480210, and 497210	Bulletin No. 2025-04	2026-01	8
VII	229	Added USSGL accounts 480210 and 497210	Bulletin No. 2025-04	2026-01	8
VII	234	Added	Bulletin No. 2025-04	2026-01	10
VII	DEFCs	Added USSGL accounts 439440, 480210, and 497210	Bulletin No. 2025-04	2026-01	8

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Bulletin No. 2025-04	
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.
16	Change required for testing potential creation or modification of an edit.