

**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>Additional Information</u>
<b>Bulletin No. 2024-06</b>					
<b>Part 1 Fiscal 2024</b>					
<b>I</b>	<i>USSGL Chart of Accounts:</i>				
	None				
<b>II</b>	<i>USSGL Accounts and Definitions:</i>				
II	113000	Revised	Bulletin No. 2024-06	2024-12	7
II	679000	Revised	Bulletin No. 2024-06	2024-12	7
<b>III</b>	<i>USSGL Account Transactions:</i>				
III	A114	Revised	Bulletin No. 2024-06	2024-12	1
III	A144	Revised	Bulletin No. 2024-06	2024-12	11
III	A190	Revised	Bulletin No. 2024-06	2024-12	1
III	A207	Added	Bulletin No. 2024-06	2024-12	11
III	A209	Added	Bulletin No. 2024-06	2024-12	11
III	A212	Revised	Bulletin No. 2024-06	2024-12	11
III	A221	Revised	Bulletin No. 2024-06	2024-12	11
III	A497	Added	Bulletin No. 2024-06	2024-12	1
III	A502	Revised	Bulletin No. 2024-06	2024-12	1
III	B140	Revised	Bulletin No. 2024-06	2024-12	2
III	B142	Revised	Bulletin No. 2024-06	2024-12	2
III	C159	Added	Bulletin No. 2024-06	2024-12	11
III	C189	Revised	Bulletin No. 2024-06	2024-12	6
III	D105	Revised	Bulletin No. 2024-06	2024-12	1
III	D109	Revised	Bulletin No. 2024-06	2024-12	1
III	D566	Revised	Bulletin No. 2024-06	2024-12	11
III	D572	Revised	Bulletin No. 2024-06	2024-12	2
III	D574	Revised	Bulletin No. 2024-06	2024-12	2
III	F124	Revised	Bulletin No. 2024-06	2024-12	11
III	F148	Revised	Bulletin No. 2024-06	2024-12	2
III	F311	Revised	Bulletin No. 2024-06	2024-12	1
<b>IV</b>	<i>USSGL Account Attributes:</i>				
<b>USSGL Proprietary and Budgetary Account Attribute Definition Report:</b>					
IV	Definition				
	None				
<b>IV</b>	<b>USSGL Proprietary and Budgetary Account Attribute Table:</b>				

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IV	Attribute				
	None				
<b>IV</b>	<b>USSGL</b>				
IV	310200	Revised GTAS Fund Type Code from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/ES/ET/TR/UG"	Bulletin No. 2024-06	2024-12	11
IV	310600	Revised GTAS Fund Type Code from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/ES/ET/TR/UG"	Bulletin No. 2024-06	2024-12	11
IV	531900	Revised Exchange/Non-Exchange Code from "T/X" to "E/T/X"	Bulletin No. 2024-06	2024-12	2
	<i>USSGL Crosswalks to Standard External Reports:</i>				
<b>V</b>	<b>Balance Sheet:</b>				
<b>V</b>	<u>Line</u>				
V	42.1	Added USSGL 593900	Bulletin 2024-06	2024-09	2
V	42.2	Added USSGL 593900	Bulletin 2024-06	2024-09	2
	<u>Footnote</u>				
	None				
	<b>Statement of Net Cost:</b>				
	<u>Line</u>				
	None				
	<u>Footnote</u>				
	None				
<b>V</b>	<b>Statement of Changes in Net Position</b>				
	<u>Line</u>				
	None				
<b>V</b>	<u>Footnote</u>				
	None				
	<b>Statement of Custodial Activity:</b>				
	<u>Line</u>				
<b>V</b>	None				
	<u>Footnote</u>				
	None				
<b>V</b>	<b>Statement of Budgetary Resources:</b>				
	<u>Column</u>				

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V	None				
V					
V	<u>Line</u>				
V	1290	Deleted USSGL account 412000 with Financing Account Code attribute domain value "D/G"; Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "ES/ET" for USSGL account 412000 with Financing Account Code attribute domain value "N"; Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EM/EP/ER/ES/ET/TR" for USSGL account 438600	Bulletin 2024-06	2024-12	1
	<u>Footnote</u>				
	None				
V					
	<b>SF 133 and Schedule P: Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule</b>				
V	<u>Column</u>				
	None				
	<u>Line</u>				
V	1026	Revised line title from "Adjustment for change in allocation of trust fund limitation or foreign exchange valuation" to "Adjustment for change in allocation of trust fund limitation or foreign exchange valuation (+ or -)'	Bulletin 2024-06	2024-12	4
V	1039	Revised line title from "Offset to adjustment for change in allocation of trust fund limitation" to "Offset to adjustment for change in allocation of trust fund limitation (+ or -)"	Bulletin 2024-06	2024-12	4
V	1047	Revised Schedule P TAS Status attribute domain value from "U/E" to "U" for USSGL account 490110 with Financing Account Code attribute domain value "N"	Bulletin 2024-06	2024-12	4
V	1150	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "ES/ET" for USSGL account 412000	Bulletin 2024-06	2024-12	1
V	1155	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EM/EP/ER/ES/ET/TR" for USSGL account 438600	Bulletin 2024-06	2024-12	1
V	1250	Deleted USSGL account 412000 with Financing Account Code attribute domain value "D/G"; Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "ES/ET" for USSGL account 412000 with Financing Account Code attribute domain value "N"	Bulletin 2024-06	2024-12	1
V	1255	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EM/EP/ER/ES/ET/TR" for USSGL account 438600	Bulletin 2024-06	2024-12	1
V	3012	Revised Schedule P TAS Status attribute domain value from "U" to "U/E" for USSGL accounts 480110 and 490110 with Financing Account Code attribute domain value "N"	Bulletin 2024-06	2024-12	1

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>Additional Information</u>
V	5000	Revised Fund Type attribute domain value from "CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL accounts 161000, 161020, 162000 & 163000	Bulletin 2024-06	2024-09	1
V	5001	Revised Fund Type attribute domain value from "CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL accounts 161000, 161020, 162000 & 163000	Bulletin 2024-06	2024-09	1
V	5010	Added USSGL account 169000; Added USSGL accounts 161800, 162000, 162100, and 162200 with Financing Account Code attribute domain value "D/G"; Revised Fund Type attribute domain value from "CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL accounts 161800, 162000, 162100, 162200 with Financing Account Code attribute domain value "N".	Bulletin 2024-06	2024-09	1
V	5010	Revised line title from "Total investments, SOY: non-Federal securities: Market value" to "Total investments, SOY: non-Federal securities: Market value (+ or -)"	Bulletin 2024-06	2024-12	4
V	5011	Added USSGL account 169000; Added USSGL accounts 161800, 162000, 162100, and 162200 with Financing Account Code attribute domain value "D/G"; Revised Fund Type attribute domain value from "CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL accounts 161800, 162000, 162100, 162200 with Financing Account Code attribute domain value "N".	Bulletin 2024-06	2024-09	1
V	5011	Revised line title from "Total investments, EOY: non-Federal securities: Market value" to "Total investments, EOY: non-Federal securities: Market value (+ or -)"	Bulletin 2024-06	2024-12	4
V	5050	Revised line title from "Contract authority, SOY" to "Unfunded contract authority, SOY"	Bulletin 2024-06	2024-12	4
V	5051	Revised line title from "Adjustment to contract authority brought forward, Oct 1 (+ or -)" to "Adjustment to unfunded contract authority brought forward, Oct 1 (+ or -)"	Bulletin 2024-06	2024-12	4
V	5052	Revised line title from "Contract authority, EOY" to "Unfunded contract authority, EOY"	Bulletin 2024-06	2024-12	4
V	5054	Revised line title from "Fund balance in excess of liquidating requirements, SOY: Contract authority" to "Fund balance in excess of liquidating requirements, SOY: Unfunded contract authority"	Bulletin 2024-06	2024-12	4
V	5055	Revised line title from "Fund balance in excess of liquidating requirements, EOY: Contract authority" to "Fund balance in excess of liquidating requirements, EOY: Unfunded contract authority"	Bulletin 2024-06	2024-12	4
V	5099	Revised line title from "Unexpired unavailable balance, SOY: Contract authority" to "Unexpired unavailable balance, SOY: Unfunded contract authority"	Bulletin 2024-06	2024-12	4
V	5100	Revised line title from "Unexpired unavailable balance, EOY: Contract authority" to "Unexpired unavailable balance, EOY: Unfunded contract authority"	Bulletin 2024-06	2024-12	4

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>Additional Information</u>
	Footnote				
V	None				
	<b>USSGL Crosswalks to Reclassified Statements:</b>				
V	<b>Reclassified Statement of Net Cost:</b>				
VI	Line				
	None				
IV					
VI	Footnote				
VI	None				
	<b>Reclassified Statement of Operations and Changes in Net Position</b>				
VI	Line				
	None				
	Footnote				
	None				
VI					
	<b>Validations and Edits</b>				
VII	<b>Validations</b>				
VII	Validation Number				
VII	32E	Added pass exceptions	Bulletin No. 2024-06	2024-08	6
VII	32E	Added pass exceptions	Bulletin No. 2024-06	2024-09	6
VII	32E	Added pass exceptions	Bulletin No. 2024-06	2024-10	6
VII	99E	Added pass exception for TAS 012 X 4609	Bulletin No. 2024-06	2024-10	6
VII	122	Deleted USSGL accounts 488100 and 498100	Bulletin No. 2024-06	2024-08	1
VII	132E	Added pass exceptions for HUD	Bulletin No. 2024-06	2024-08	6
VII	133	Added	Bulletin No. 2024-06	2024-09	1
VII	133E	Added	Bulletin No. 2024-06	2024-09	1
VII	134	Added	Bulletin No. 2024-06	2024-10	1
VII	134E	Added	Bulletin No. 2024-06	2024-10	1
	<b>Edits</b>				
VII	Edit Number				
VII	14	Added SF133 Line 3012	Bulletin No. 2024-06	2024-09	1
VII	37	Revised Fatal Periods	Bulletin No. 2024-06	2024-08	1
VII	37	Deleted Prior Year Adjustment value "P"	Bulletin No. 2024-06	2024-09	1
VII	37	Added USSGL account 413800; Revised Fatal Periods	Bulletin No. 2024-06	2024-10	1
VII	38	Deleted Prior Year Adjustment value "P"; Revised Fatal Periods and Type	Bulletin No. 2024-06	2024-09	1

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VII	39	Added Authority Type Code value "X" with Fund Type values "EG" and "ES" for USSGL accounts 439200 and 439300; Deleted Prior Year Adjustment value "P"; Revised Fatal Periods	Bulletin No. 2024-06	2024-09	8
VII	49	Deleted USSGL account 411912	Bulletin No. 2024-06	2024-11	1
VII	210	Added USSGL account 497200; Deleted USSGL account 487200; Revised Description, Fatal Periods, and Right Side Label	Bulletin No. 2024-06	2024-10	1
VII	216	Added TAS Status value "U"; Revised Name and Description	Bulletin No. 2024-06	2024-10	1
VII	220	Added SF133 Lines 3001 and 3011	Bulletin No. 2024-06		1
VII	231	Added Business Event Type Code values "RWNCRD", "RWNCRID", "WNCRD", and "WNCRID"; Revised Fatal Periods	Bulletin No. 2024-06	2024-11	1
VII	233	Added	Bulletin No. 2024-06	2024-10	1
VII	811	Added	Bulletin No. 2024-06	2024-09	16
<b>Bulletin No. 2024-06</b>					
<b>Part 2 Fiscal 2025</b>					
<b>I</b>	<b><i>USSGL Chart of Accounts:</i></b>				
I	123000	Added	Bulletin No. 2024-06	2025-01	11
I	169000	Revised	Bulletin No. 2024-06	2025-01	7
I	299300	Added	Bulletin No. 2024-06	2025-01	8
I	679300	Added	Bulletin No. 2024-06	2025-01	8
<b>II</b>	<b><i>USSGL Accounts and Definitions:</i></b>				
II	123000	Added	Bulletin No. 2024-06	2025-01	11
II	169000	Revised	Bulletin No. 2024-06	2025-01	7
II	299300	Added	Bulletin No. 2024-06	2025-01	8
II	679000	Revised	Bulletin No. 2024-06	2025-01	7
II	679300	Added	Bulletin No. 2024-06	2025-01	8
<b>III</b>	<b><i>USSGL Account Transactions:</i></b>				
III	A144	Revised	Bulletin No. 2024-06	2025-01	11
III	A207	Added	Bulletin No. 2024-06	2025-01	11
III	A209	Added	Bulletin No. 2024-06	2025-01	11
III	A212	Revised	Bulletin No. 2024-06	2025-01	11
III	A221	Revised	Bulletin No. 2024-06	2025-01	11
III	A492	Revised	Bulletin No. 2024-06	2025-01	13
III	A503	Added	Bulletin No. 2024-06	2025-01	13
III	A540	Revised	Bulletin No. 2024-06	2025-01	13
III	A541	Added	Bulletin No. 2024-06	2025-01	13
III	A542	Revised	Bulletin No. 2024-06	2025-01	13

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>Additional Information</u>
III	A543	Added	Bulletin No. 2024-06	2025-01	13
III	B134	Revised	Bulletin No. 2024-06	2025-01	8
III	B150	Revised	Bulletin No. 2024-06	2025-01	8
III	B154	Revised	Bulletin No. 2024-06	2025-01	8
III	B234	Revised	Bulletin No. 2024-06	2025-01	8
III	B413	Added	Bulletin No. 2024-06	2025-01	8
III	B414	Added	Bulletin No. 2024-06	2025-01	8
III	C159	Added	Bulletin No. 2024-06	2025-01	11
III	C189	Revised	Bulletin No. 2024-06	2025-01	11
III	D306	Revised	Bulletin No. 2024-06	2025-01	8
III	D310	Revised	Bulletin No. 2024-06	2025-01	8
III	F124	Revised	Bulletin No. 2024-06	2025-01	11
III	F336	Revised	Bulletin No. 2024-06	2025-01	8
	<b><i>USSGL Account Attributes:</i></b>				
	<b>USSGL Proprietary and Budgetary Account Attribute Table:</b>				
IV	<u>Definition</u>				
	None				
IV					
	<b>USSGL Proprietary and Budgetary Account Attribute Table:</b>				
IV	<u>Attribute</u>				
	None				
IV					
	<u>USSGL</u>				
IV	123000	Added	Bulletin No. 2024-06	2025-01	8
IV	169000	Revised Fed/Non Fed Indicator from "F/N" to "N" & removed Trading Partner and Trading Partner Main	Bulletin No. 2024-06	2025-01	8
IV	299300	Added	Bulletin No. 2024-06	2025-01	8
IV	310200	Revised GTAS Fund Type Code from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/ES/ET/TR/UG"	Bulletin No. 2024-06	2025-01	11
IV	310600	Revised GTAS Fund Type Code from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/ES/ET/TR/UG"	Bulletin No. 2024-06	2025-01	11
IV	423400	Revised Reimbursable Flag attribute domain value from "R/D" to "D"	Bulletin No. 2024-06	2025-01	1
IV	531900	Revised Exchange/Non-Exchange Code from "T/X" to "E/T/X"	Bulletin No. 2024-06	2025-01	2
IV	679300	Added	Bulletin No. 2024-06	2025-01	8
	<b><i>USSGL Crosswalks to Standard External Reports:</i></b>				
V	<b>Balance Sheet:</b>				
	<u>Column</u>				
V					
	<u>Line</u>				

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V	2.1	Deleted USSGL account 169000	Bulletin 2024-06	2025-01	3
V	25.6	Added USSGL account 299300	Bulletin 2024-06	2025-01	8
V	37	Added USSGL account 299300	Bulletin 2024-06	2025-01	8
V	42.1	Added USSGL accounts 593900 and 679300	Bulletin 2024-06	2025-01	8
V	42.2	Added USSGL accounts 593900 and 679300	Bulletin 2024-06	2025-01	8
	Footnote				
	<b>Statement of Net Cost:</b>				
V	Column				
	None				
	Line				
V	1	Added USSGL account 679300	Bulletin 2024-06	2025-01	8
	Footnote				
V	None				
	<b>Statement of Changes in Net Position:</b>				
V	Line				
	<b>Statement of Custodial Activity:</b>				
V	Line				
	None				
	Footnote				
V	None				
	<b>Statement of Budgetary Resources:</b>				
V	Column				
	None				
V	Line				
V	1290	Deleted USSGL account 412000 with Financing Account Code attribute domain value "D/G"; Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "ES/ET" for USSGL account 412000 with Financing Account Code attribute domain value "N"; Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EM/EP/ER/ES/ET/TR" for USSGL account 438600	Bulletin 2024-06	2025-01	1
	Footnote				



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	None				
V					
	<b>SF 133 and Schedule P: Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule</b>				
V	<u>Column</u>				
	None				
	<u>Line</u>				
V	1026	Revised line title from "Adjustment for change in allocation of trust fund limitation or foreign exchange valuation" to "Adjustment for change in allocation of trust fund limitation or foreign exchange valuation (+ or -)"	Bulletin 2024-06	2025-01	4
V	1039	Revised line title from "Offset to adjustment for change in allocation of trust fund limitation" to "Offset to adjustment for change in allocation of trust fund limitation (+ or -)"	Bulletin 2024-06	2025-01	4
V	1047	Revised Schedule P TAS Status attribute domain value from "U/E" to "U" for USSGL account 490110 with Financing Account Code attribute domain value "N"	Bulletin 2024-06	2025-01	4
V	1150	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "ES/ET" for USSGL account 412000	Bulletin 2024-06	2025-01	1
V	1155	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EM/EP/ER/ES/ET/TR" for USSGL account 438600	Bulletin 2024-06	2025-01	1
V	1250	Deleted USSGL account 412000 with Financing Account Code attribute domain value "D/G"; Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "ES/ET" for USSGL account 412000 with Financing Account Code attribute domain value "N"	Bulletin 2024-06	2025-01	1
V	1255	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EM/EP/ER/ES/ET/TR" for USSGL account 438600	Bulletin 2024-06	2025-01	1
V	3012	Revised Schedule P TAS Status attribute domain value from "U" to "U/E" for USSGL accounts 480110 and 490110 with Financing Account Code attribute domain value "N"	Bulletin 2024-06	2025-01	1
V	3061	Revised Reimbursable flag attribute domain value from "D/R" to "D" for USSGL account 423400	Bulletin 2024-06	2025-01	8
V	3080	Revised Reimbursable flag attribute domain value from "D/R" to "D" for USSGL account 423400	Bulletin 2024-06	2025-01	8
V	3081	Revised Reimbursable flag attribute domain value from "D/R" to "D" for USSGL account 423400	Bulletin 2024-06	2025-01	8
V	3090	Revised Reimbursable flag attribute domain value from "D/R" to "D" for USSGL account 423400	Bulletin 2024-06	2025-01	8
V	5000	Revised Fund Type attribute domain value from "CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL accounts 161000, 161020, 162000 & 163000	Bulletin 2024-06	2025-01	1

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V	5001	Revised Fund Type attribute domain value from "CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL accounts 161000, 161020, 162000 & 163000	Bulletin 2024-06	2025-01	1
V	5010	Added USSGL account 169000; Added USSGL accounts 161800, 162000, 162100, and 162200 with Financing Account Code attribute domain value "D/G"; Revised Fund Type attribute domain value from "CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL accounts 161800, 162000, 162100, 162200 with Financing Account Code attribute domain value "N".	Bulletin 2024-06	2025-01	1
V	5010	Revised line title from "Total investments, SOY: non-Federal securities: Market value" to "Total investments, SOY: non-Federal securities: Market value (+ or -)"	Bulletin 2024-06	2025-01	4
V	5011	Added USSGL account 169000; Added USSGL accounts 161800, 162000, 162100, and 162200 with Financing Account Code attribute domain value "D/G"; Revised Fund Type attribute domain value from "CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL accounts 161800, 162000, 162100, 162200 with Financing Account Code attribute domain value "N".	Bulletin 2024-06	2025-01	1
V	5011	Revised line title from "Total investments, EOY: non-Federal securities: Market value" to "Total investments, EOY: non-Federal securities: Market value (+ or -)"	Bulletin 2024-06	2025-01	4
V	5050	Revised line title from "Contract authority, SOY" to "Unfunded contract authority, SOY"	Bulletin 2024-06	2025-01	4
V	5051	Revised line title from "Adjustment to contract authority brought forward, Oct 1 (+ or -)" to "Adjustment to unfunded contract authority brought forward, Oct 1 (+ or -)"	Bulletin 2024-06	2025-01	4
V	5052	Revised line title from "Contract authority, EOY" to "Unfunded contract authority, EOY"	Bulletin 2024-06	2025-01	4
V	5054	Revised line title from "Fund balance in excess of liquidating requirements, SOY: Contract authority" to "Fund balance in excess of liquidating requirements, SOY: Unfunded contract authority"	Bulletin 2024-06	2025-01	4
V	5055	Revised line title from "Fund balance in excess of liquidating requirements, EOY: Contract authority" to "Fund balance in excess of liquidating requirements, EOY: Unfunded contract authority"	Bulletin 2024-06	2025-01	4
V	5099	Revised line title from "Unexpired unavailable balance, SOY: Contract authority" to "Unexpired unavailable balance, SOY: Unfunded contract authority"	Bulletin 2024-06	2025-01	4
V	5100	Revised line title from "Unexpired unavailable balance, EOY: Contract authority" to "Unexpired unavailable balance, EOY: Unfunded contract authority"	Bulletin 2024-06	2025-01	4
V	5342	Deleted USSGL account 423400	Bulletin 2024-06	2025-01	8
V	5344	Revised Reimbursable flag attribute domain value from "D/R" to "D" for USSGL account 423400	Bulletin 2024-06	2025-01	1
	<u>Footnote</u>				
V	None				

**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>Additional Information</u>
	<i>USSGL Crosswalks to Reclassified Statements:</i>				
	<b>Reclassified Statement of Net Cost:</b>				
	<u>Column</u>				
VI	None				
VI					
	<u>Line</u>				
<b>VI</b>	2	Added USSGL account 679300	Bulletin No. 2024-06	2025-01	8
	7.3	Added USSGL account 679300	Bulletin No. 2024-06	2025-01	8
	<u>Footnote</u>				
	None				
VI					
	<b>Reclassified Statement of Operations and Changes in Net Position</b>				
VI	<u>Column</u>				
	None				
<b>VI</b>					
<b>VI</b>	<u>Line</u>				
VI	None				
	<u>Footnote</u>				
VI	None				
	<i>Validations and Edits</i>				
<b>VII</b>	<b>Validations</b>				
<b>VII</b>	<u>Validation Number</u>				
VII	122	Deleted USSGL accounts 488100 and 498100	Bulletin No. 2024-06	2025-01	1
VII	132E	Added pass exceptions for HUD	Bulletin No. 2024-06	2025-01	6
VII	133	Added	Bulletin No. 2024-06	2025-01	1
VII	133E	Added	Bulletin No. 2024-06	2025-01	1
VII	134	Added	Bulletin No. 2024-06	2025-01	1
VII	134E	Added	Bulletin No. 2024-06	2025-01	1
	<u>Edits</u>				
<b>VII</b>	<u>Edit Number</u>				
VII	4	Added USSGL account 123000	Bulletin No. 2024-06	2025-01	8
VII	5	Added USSGL account 123000	Bulletin No. 2024-06	2025-01	8
VII	14	Added SF133 Line 3012	Bulletin No. 2024-06	2025-01	1
VII	22	Added USSGL account 123000	Bulletin No. 2024-06	2025-01	8
VII	23	Added USSGL account 123000	Bulletin No. 2024-06	2025-01	8

**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>Additional Information</u>
VII	37	Added USSGL account 413800; Deleted Prior Year Adjustment value "P"	Bulletin No. 2024-06	2025-01	1
VII	38	Deleted Prior Year Adjustment value "P"; Revised Fatal Periods and Type	Bulletin No. 2024-06	2025-01	1
VII	39	Added Authority Type Code value "X" with Fund Type values "EG" and "ES" for USSGL accounts 439200 and 439300; Deleted Prior Year Adjustment value "P"; Revised Fatal Periods	Bulletin No. 2024-06	2025-01	1
VII	45	Added USSGL account 123000 and Closing Group 123000	Bulletin No. 2024-06	2025-01	8
VII	49	Deleted USSGL account 411912	Bulletin No. 2024-06	2025-01	1
VII	210	Added USSGL account 497200; Deleted USSGL account 487200; Revised Description and Right Side Label	Bulletin No. 2024-06	2025-01	1
VII	216	Added TAS Status value "U"; Revised Name, Description, and Fatal Periods	Bulletin No. 2024-06	2025-01	1
VII	220	Added SF133 Lines 3001 and 3011	Bulletin No. 2024-06	2025-01	1
VII	229	Deleted USSGL account 423400	Bulletin No. 2024-06	2025-01	8
VII	231	Added Business Event Type Code values "RWNCRD", "RWNCRID", "WNCRD", and "WNCRID"; Revised Fatal Periods	Bulletin No. 2024-06	2025-01	1
VII	233	Added	Bulletin No. 2024-06	2025-01	1
VII	811	Added	Bulletin No. 2024-06	2025-01	16

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

<b>Bulletin No. 2024-06</b>	
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.