

**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. 2023-11						
Part 1 Fiscal 2023						
I	<i>USSGL Chart of Accounts:</i>					
II	<i>USSGL Accounts and Definitions:</i>					
III	<i>USSGL Account Transactions:</i>					
III	A123	Revised	Bulletin No. 2023-11	2023-12	TC	1
III	A127	Revised	Bulletin No. 2023-11	2023-12	TC	1
III	A129	Revised	Bulletin No. 2023-11	2023-12	TC	1
III	A172	Revised	Bulletin No. 2023-11	2023-12	TC	1
III	A403	Added	Bulletin No. 2023-11	2023-12	TC	1
III	A416	Revised	Bulletin No. 2023-11	2023-12	TC	1
III	A532	Revised	Bulletin No. 2023-11	2023-12	TC	1
III	A709	Added	Bulletin No. 2023-11	2023-12	TC	1
III	C457	Revised	Bulletin No. 2023-11	2023-12	TC	1
III	C606	Revised	Bulletin No. 2023-11	2023-12	TC	1
III	C608	Revised	Bulletin No. 2023-11	2023-12	TC	1
III	F311	Added	Bulletin No. 2023-11	2023-12	TC	1
IV	<i>USSGL Account Attributes:</i>					
USSGL Proprietary and Budgetary Account Attribute Definition Report:						
IV	<u>Definition</u>					
IV	USSGL Proprietary and Budgetary Account Attribute Table:					
IV	<u>Attribute</u>					
	<u>USSGL</u>					
IV	423100	Revised Year of BA attribute domain value from blank to "BAL/NEW"	Bulletin No. 2023-011	2023-12	ATT TBL	1
USSGL Crosswalks to Standard External Reports:						
V	Balance Sheet:					
V	<u>Column</u>					
	<u>Footnote</u>					
Statement of Net Cost:						
V	<u>Line</u>					
V	<u>Footnote</u>					
V	Statement of Changes in Net Position					

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V	<u>Line</u>					
	<u>Footnote</u>					
	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	1071	Added USSGL account 413415 with Footnote 3	Bulletin No. 2023-11	2023-12	SBR	1
V	1290	Added USSGL account 439504	Bulletin No. 2023-11	2023-12	SBR	1
V	1690	Added USSGL account 439504	Bulletin No. 2023-11	2023-12	SBR	1
V	1890	Added USSGL account 423100	Bulletin No. 2023-11	2023-12	SBR	8
V	1890	Revised Authority Type attribute domain value from "C/P/S" to "S" and Fund Type attribute domain value from "ER/ES/ET" to "ER" for USSGL account 439504	Bulletin No. 2023-11	2023-12	SBR	1
V	<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					
	<u>Line</u>					
V	1010	Revised Year of BA attribute domain value from blank to "BAL" for USSGL account 423100	Bulletin No. 2023-11	2023-12	SF133/Schedule P	1
V	1011	Revised Year of BA attribute domain value from blank to "BAL" for USSGL account 423100	Bulletin No. 2023-11	2023-12	SF133/Schedule P	1
V	1020	Added USSGL account 413415	Bulletin No. 2023-11	2023-12	SF133/Schedule P	1
V	1710	Added USSGL account 423100	Bulletin No. 2023-11	2023-12	SF133/Schedule P	1
V	1711	Added USSGL account 423100	Bulletin No. 2023-11	2023-12	SF133/Schedule P	1
V	1810	Added USSGL account 423100	Bulletin No. 2023-11	2023-12	SF133/Schedule P	1
V	1811	Added USSGL account 423100	Bulletin No. 2023-11	2023-12	SF133/Schedule P	1
V	5050	Added USSGL accounts 413600, 413700, 413900, 415300, 438400 and 439700; Revised line title from "Unobligated balance, SOY: Contract authority" to "Contract authority, SOY"	Bulletin No. 2023-11	2023-12	SF133/Schedule P	4
V	5051	Added USSGL accounts 413100, 413120, 413200, 413300, 413400, 413415, 413500, 413600, 413700, 415300, 438200, 438400, 439200, 439300 and 439700; Revised line title from "Unobligated balance, EOY: Contract authority" to "Adjustment to contract authority brought forward, Oct 1 (+ or -)"	Bulletin No. 2023-11	2023-12	SF133/Schedule P	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>USSGL TFM SECTION</u>	<u>Additional Information</u>
V	5052	Added USSGL accounts 413100, 413120, 413200, 413300, 413400, 413415, 413500, 413600, 413700, 413900, 415300, 415700, 438200, 438400, 439200, 439300 and 439700; Revised line title from "Obligated balance, SOY: Contract authority" to "Contract authority, EOY"	Bulletin No. 2023-11	2023-12	SF133/Schedule P	4
V	5053	Deleted	Bulletin No. 2023-11	2023-12	SF133/Schedule P	4
V	<u>Footnote</u>					
V	USSGL Crosswalks to Reclassified Statements:					
VI	Reclassified Statement of Net Cost:					
	<u>Line</u>					
VI	<u>Footnote</u>					
	None				RSNC	
VI	Reclassified Statement of Operations and Changes in Net Position					
	<u>Line</u>					
VI	<u>Footnote</u>					
VII	Validations and Edits					
VII	Validations					
	<u>Validation Number</u>					
VII	46	Revised description	Bulletin No. 2023-11	2023-11	VAL	1
VII	46E	Revised description	Bulletin No. 2023-11	2023-11	VAL	1
VII	70E	Added pass exception for TAS 015 X 5608	Bulletin No. 2023-11	2023-11	VAL	6
VII	76	Added USSGL account 439190	Bulletin No. 2023-11	2023-10	VAL	2
VII	Edits					
	<u>Edit Number</u>					
VII	4	Deleted USSGL account 412250	Bulletin No. 2023-11	2023-09	EDIT	2
VII	21	Added USSGL account 439190 to Closing Group 420100	Bulletin No. 2023-11	2023-09	EDIT	2
VII	24	Added USSGL account 439190	Bulletin No. 2023-11	2023-09	EDIT	2
Bulletin No. 2023-11						
Part 2 Fiscal 2024						
I	USSGL Chart of Accounts:					
I	432000	Revised	Bulletin No. 2023-11	2024-01	COA	8
I	432100	Added	Bulletin No. 2023-11	2024-01	COA	8
I	433000	Added	Bulletin No. 2023-11	2024-01	COA	8

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
II	<i>USSGL Accounts and Definitions:</i>					
II	432000	Revised	Bulletin No. 2023-11	2024-01	DEF	1
II	432100	Added	Bulletin No. 2023-11	2024-01	DEF	1
II	433000	Added	Bulletin No. 2023-11	2024-01	DEF	1
II	449000	Revised	Bulletin No. 2023-11	2024-01	DEF	20
II	480100	Revised	Bulletin No. 2023-11	2024-01	DEF	1
II	490100	Revised				
III	<i>USSGL Account Transactions:</i>					
III	A123	Revised	Bulletin No. 2023-11	2024-01	TC	1
III	A127	Revised	Bulletin No. 2023-11	2024-01	TC	1
III	A129	Revised	Bulletin No. 2023-11	2024-01	TC	1
III	A172	Revised	Bulletin No. 2023-11	2024-01	TC	1
III	A201	Revised	Bulletin No. 2023-11	2024-01	TC	2
III	A205	Added	Bulletin No. 2023-11	2024-01	TC	8
III	A403	Added	Bulletin No. 2023-11	2024-01	TC	1
III	A416	Revised	Bulletin No. 2023-11	2024-01	TC	1
III	A464	Revised	Bulletin No. 2023-11	2024-01	TC	20
III	A470	Revised	Bulletin No. 2023-11	2024-01	TC	20
III	A472	Revised	Bulletin No. 2023-11	2024-01	TC	20
III	A474	Revised	Bulletin No. 2023-11	2024-01	TC	20
III	A476	Revised	Bulletin No. 2023-11	2024-01	TC	20
III	A516	Revised	Bulletin No. 2023-11	2024-01	TC	1
III	A520	Revised	Bulletin No. 2023-11	2024-01	TC	1
III	A532	Revised	Bulletin No. 2023-11	2024-01	TC	1
III	A709	Added	Bulletin No. 2023-11	2024-01	TC	1
III	B107	Revised	Bulletin No. 2023-11	2024-01	TC	7
III	B110	Revised	Bulletin No. 2023-11	2024-01	TC	7
III	B402	Revised	Bulletin No. 2023-11	2024-01	TC	7
III	B437	Added	Bulletin No. 2023-11	2024-01	TC	7
III	C109	Revised	Bulletin No. 2023-11	2024-01	TC	7
III	C129	Added	Bulletin No. 2023-11	2024-01	TC	7
III	C134	Revised	Bulletin No. 2023-11	2024-01	TC	7
III	C420	Revised	Bulletin No. 2023-11	2024-01	TC	7
III	C457	Revised	Bulletin No. 2023-11	2024-01	TC	1
III	C460	Added	Bulletin No. 2023-11	2024-01	TC	7
III	C606	Revised	Bulletin No. 2023-11	2024-01	TC	1
III	C608	Revised	Bulletin No. 2023-11	2024-01	TC	1
III	C613	Revised	Bulletin No. 2023-11	2024-01	TC	7
III	D140	Revised	Bulletin No. 2023-11	2024-01	TC	8
III	D142	Revised	Bulletin No. 2023-11	2024-01	TC	8
III	D402	Revised	Bulletin No. 2023-11	2024-01	TC	14
III	D583	Added	Bulletin No. 2023-11	2024-01	TC	7
III	E127	Added	Bulletin No. 2023-11	2024-01	TC	7
III	F155	Added	Bulletin No. 2023-11	2024-01	TC	8
III	F311	Added	Bulletin No. 2023-11	2024-01	TC	1

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III	F335	Added	Bulletin No. 2023-11	2024-01	TC	8
III	F336	Added	Bulletin No. 2023-11	2024-01	TC	7
	<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	432000	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "ET"	Bulletin No. 2023-11	2024-01	ATT TBL	8
IV	432100	Added	Bulletin No. 2023-11	2024-01	ATT TBL	8
IV	423100	Revised Year of BA attribute domain value from blank to "BAL/NEW"	Bulletin No. 2023-011	2023-12	ATT TBL	1
IV	433000	Added	Bulletin No. 2023-11	2024-01	ATT TBL	8
V	<i>USSGL Crosswalks to Standard External Reports:</i>					
	Balance Sheet:					
	<u>Column</u>					
V	None					
V	<u>Line</u>					
V	Footnote					
V	Statement of Net Cost:					
	<u>Column</u>					
V	<u>Line</u>					
V	Footnote					
	None				SNC	
V	Statement of Changes in Net Position:					
	<u>Line</u>					
V	Statement of Custodial Activity:					
	<u>Line</u>					
	None					
V	Footnote					
	None				SCA	
V	Statement of Budgetary Resources:					
	<u>Column</u>					
	None				SBR	

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V						
V	<u>Line</u>					
V	1071	Added USSGL account 413415 with Footnote 3; Added USSGL accounts 432100 and 433000; Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL accounts 413900, 422500 and 487200 without Footnote 3; Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "ET"	Bulletin No. 2023-11	2024-01	SBR	1
V	1290	Added USSGL account 439504; Revised Debit/Credit attribute domain value from "D/C" to "C" for USSGL account 412900	Bulletin No. 2023-11	2024-01	SBR	1
V	1490	Revised Debit/Credit attribute domain value from "D/C" to "C" for USSGL account 412900	Bulletin No. 2023-11	2024-01	SBR	1
V	1690	Added USSGL account 439504	Bulletin No. 2023-11	2024-01	SBR	1
V	1890	Added USSGL account 423100: Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL account 422500; Revised Authority Type attribute domain value from "C/P/S" to "S" and the Fund Type attribute domain value from "ER/ES/ET" to "ER" for USSGL account 439504	Bulletin No. 2023-11	2024-01	SBR	1
V	2204	Revised Debit/Credit attribute domain value from "D/C" to "C" for USSGL accounts 451000 and 470000	Bulletin No. 2023-11	2024-01	SBR	1
V	4190	Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL account 487200	Bulletin No. 2023-11	2024-01	SBR	1
V	4220	Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL account 487200	Bulletin No. 2023-11	2024-01	SBR	1
	<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 433000, Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL accounts 413900 and 422500	Bulletin No. 2023-11	2024-01	SF 133/Schedule P	1
V	1010	Revised Year of BA attribute domain value from blank to "BAL" for USSGL account 423100	Bulletin No. 2023-11	2024-01	SF 133/Schedule P	1
V	1011	Revised Year of BA attribute domain value from blank to "BAL" for USSGL account 423100	Bulletin No. 2023-11	2024-01	SF 133/Schedule P	1
V	1020	Added USSGL accounts 413415, 432100, and 433000: Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "ET" for USSGL account 432000	Bulletin No. 2023-11	2024-01	SF 133/Schedule P	1
V	1026	Added USSGL account 432100; Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "ET" for USSGL account 432000	Bulletin No. 2023-11	2024-01	SF 133/Schedule P	1
V	1033	Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL account 487200	Bulletin No. 2023-11	2024-01	SF 133/Schedule P	1
V	1039	Added USSGL account 433000	Bulletin No. 2023-11	2024-01	SF 133/Schedule P	1
V	1080	Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL account 422500	Bulletin No. 2023-11	2024-01	SF 133/Schedule P	1

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V	1084	Added USSGL account 432100; Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "ET" for USSGL account 432000	Bulletin No. 2023-11	2024-01	SF 133/Schedule P	1
V	1086	Added USSGL account 432100; Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "ET" for USSGL account 432000	Bulletin No. 2023-11	2024-01	SF 133/Schedule P	1
V	1089	Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL account 487200	Bulletin No. 2023-11	2024-01	SF 133/Schedule P	1
V	1101	Revised Debit/Credit attribute domain value from "D/C" to "C" for USSGL account 412900	Bulletin No. 2023-11	2024-01	SF 133/Schedule P	1
V	1200	Revised Debit/Credit attribute domain value from "D/C" to "C" for USSGL account 412900	Bulletin No. 2023-11	2024-01	SF 133/Schedule P	1
V	1201	Revised Debit/Credit attribute domain value from "D/C" to "C" for USSGL account 412900	Bulletin No. 2023-11	2024-01	SF 133/Schedule P	1
V	1203	Revised Debit/Credit attribute domain value from "D/C" to "C" for USSGL account 412900	Bulletin No. 2023-11	2024-01	SF 133/Schedule P	1
V	1422	Revised Debit/Credit attribute domain value from "D/C" to "C" for USSGL account 412900	Bulletin No. 2023-11	2024-01	SF 133/Schedule P	1
V	1701	Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL account 422500	Bulletin No. 2023-11	2024-01	SF 133/Schedule P	1
V	1710	Added USSGL account 423100	Bulletin No. 2023-11	2024-01	SF 133/Schedule P	1
V	1711	Added USSGL account 423100	Bulletin No. 2023-11	2024-01	SF 133/Schedule P	1
V	1801	Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL account 422500	Bulletin No. 2023-11	2024-01	SF 133/Schedule P	1
V	1810	Added USSGL account 423100	Bulletin No. 2023-11	2024-01	SF 133/Schedule P	1
V	1811	Added USSGL account 423100	Bulletin No. 2023-11	2024-01	SF 133/Schedule P	1
V	1940	Revised Debit/Credit attribute domain value from "D/C" to "C" for USSGL accounts 451000 and 470000	Bulletin No. 2023-11	2024-01	SF 133/Schedule P	1
V	1941	Revised Debit/Credit attribute domain value from "D/C" to "C" for USSGL accounts 451000 and 470000	Bulletin No. 2023-11	2024-01	SF 133/Schedule P	1
V	1951	Revised Debit/Credit attribute domain value from "D/C" to "C" for USSGL accounts 451000 and 470000	Bulletin No. 2023-11	2024-01	SF 133/Schedule P	1
V	1952	Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL account 422500	Bulletin No. 2023-11	2024-01	SF 133/Schedule P	1
V	2201	Revised Debit/Credit attribute domain value from "D/C" to "C" for USSGL accounts 451000 and 470000	Bulletin No. 2023-11	2024-01	SF 133/Schedule P	1
V	2202	Revised Debit/Credit attribute domain value from "D/C" to "C" for USSGL accounts 451000 and 470000	Bulletin No. 2023-11	2024-01	SF 133/Schedule P	1
V	2501	Revised Debit/Credit attribute domain value from "D/C" to "C" for USSGL accounts 451000 and 470000	Bulletin No. 2023-11	2024-01	SF 133/Schedule P	1
V	3060	Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL account 422500	Bulletin No. 2023-11	2024-01	SF 133/Schedule P	1
V	3070	Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL account 422500	Bulletin No. 2023-11	2024-01	SF 133/Schedule P	1
V	3071	Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL account 422500	Bulletin No. 2023-11	2024-01	SF 133/Schedule P	1
V	4030	Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL account 487200	Bulletin No. 2023-11	2024-01	SF 133/Schedule P	1

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V	4033	Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL account 487200	Bulletin No. 2023-11	2024-01	SF 133/Schedule P	1
V	4050	Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL account 422500	Bulletin No. 2023-11	2024-01	SF 133/Schedule P	1
V	4051	Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL account 422500	Bulletin No. 2023-11	2024-01	SF 133/Schedule P	1
V	4052	Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL account 487200	Bulletin No. 2023-11	2024-01	SF 133/Schedule P	1
V	4053	Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL account 487200	Bulletin No. 2023-11	2024-01	SF 133/Schedule P	1
V	4054	Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL account 487200	Bulletin No. 2023-11	2024-01	SF 133/Schedule P	1
V	4120	Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL account 487200	Bulletin No. 2023-11	2024-01	SF 133/Schedule P	1
V	4123	Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL account 487200	Bulletin No. 2023-11	2024-01	SF 133/Schedule P	1
V	4140	Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL account 422500	Bulletin No. 2023-11	2024-01	SF 133/Schedule P	1
V	4141	Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL account 422500	Bulletin No. 2023-11	2024-01	SF 133/Schedule P	1
V	4142	Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL account 487200	Bulletin No. 2023-11	2024-01	SF 133/Schedule P	1
V	4143	Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL account 487200	Bulletin No. 2023-11	2024-01	SF 133/Schedule P	1
V	4144	Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL account 487200	Bulletin No. 2023-11	2024-01	SF 133/Schedule P	1
V	5050	Added USSGL accounts 413600, 413700, 413900, 415300, 438400 and 439700; Revised line title from "Unobligated balance, SOY: Contract authority" to "Contract authority, SOY"	Bulletin No. 2023-11	2024-01	SF 133/Schedule P	4
V	5051	Added USSGL accounts 413100, 413120, 413200, 413300, 413400, 413415, 413500, 413600, 413700, 415300, 438200, 438400, 439200, 439300 and 439700; Revised line title from "Unobligated balance, EOY: Contract authority" to "Adjustment to contract authority brought forward, Oct 1 (+ or -)"	Bulletin No. 2023-11	2024-01	SF 133/Schedule P	4
V	5052	Added USSGL accounts 413100, 413120, 413200, 413300, 413400, 413415, 413500, 413600, 413700, 413900, 415300, 415700, 438200, 438400, 439200, 439300 and 439700; Revised line title from "Obligated balance, SOY: Contract authority" to "Contract authority, EOY"	Bulletin No. 2023-11	2024-01	SF 133/Schedule P	4
V	5053	Deleted	Bulletin No. 2023-11	2024-01	SF 133/Schedule P	4
V	5311	Added USSGL account 433000; Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL accounts 413900 and 422500	Bulletin No. 2023-11	2024-01	SF 133/Schedule P	1
V	5313	Added USSGL account 433000; Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL accounts 413900 and 422500	Bulletin No. 2023-11	2024-01	SF 133/Schedule P	1
V	5314	Added USSGL account 433000; Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL accounts 413900 and 422500	Bulletin No. 2023-11	2024-01	SF 133/Schedule P	1
V	5321	Revised Debit/Credit attribute domain value from "D/C" to "C" for USSGL accounts 451000 and 470000	Bulletin No. 2023-11	2024-01	SF 133/Schedule P	1

**U.S. Standard General Ledger
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<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>
V	5322	Revised Debit/Credit attribute domain value from "D/C" to "C" for USSGL accounts 451000 and 470000	Bulletin No. 2023-11	2024-01	SF 133/Schedule P	1
V	5323	Revised Debit/Credit attribute domain value from "D/C" to "C" for USSGL accounts 451000 and 470000	Bulletin No. 2023-11	2024-01	SF 133/Schedule P	1
V	5324	Revised Debit/Credit attribute domain value from "D/C" to "C" for USSGL accounts 451000 and 470000	Bulletin No. 2023-11	2024-01	SF 133/Schedule P	1
V	5331	Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL account 422500	Bulletin No. 2023-11	2024-01	SF 133/Schedule P	1
V	5333	Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL account 422500	Bulletin No. 2023-11	2024-01	SF 133/Schedule P	1
V	5334	Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL account 422500	Bulletin No. 2023-11	2024-01	SF 133/Schedule P	1
V	<u>Footnote</u>					
V	9	Revised	Bulletin No. 2023-11	2024-01	SF 133/Schedule P	1
V	10	Revised	Bulletin No. 2023-11	2024-01	SF 133/Schedule P	1
V	12	Revised	Bulletin No. 2023-11	2024-01	SF 133/Schedule P	1
V	13	Revised	Bulletin No. 2023-11	2024-01	SF 133/Schedule P	1
V	16	Revised	Bulletin No. 2023-11	2024-01	SF 133/Schedule P	1
V	18	Added	Bulletin No. 2023-11	2024-01	SF 133/Schedule P	1
V	19	Added	Bulletin No. 2023-11	2024-01	SF 133/Schedule P	1
		<i>USSGL Crosswalks to Reclassified Statements:</i>				
		Reclassified Statement of Net Cost:				
VI	<u>Column</u>					
VI	None				RSNC	
VI	<u>Line</u>					
	<u>Footnote</u>					
VI	None				RSNC	
VI		Reclassified Statement of Operations and Changes in Net Position				
	<u>Column</u>					
VI	None				RSOCNP	
VI						
VI	<u>Line</u>					
VI	<u>Footnote</u>					
VI						
VI						
VII	<i>Validations and Edits</i>					
VII	Validations					
	<u>Validation Number</u>					
VII	46	Revised description	Bulletin No. 2023-11	2024-01	VAL	1
VII	46E	Revised description	Bulletin No. 2023-11	2024-01	VAL	1
VII	76	Added USSGL account 439190	Bulletin No. 2023-11	2024-01	VAL	2

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<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>
VII	131	Added	Bulletin No. 2023-11	2024-01	VAL	1
VII	Edits					
	<u>Edit Number</u>					
VII	4	Added USSGL account 490110; Deleted USSGL account 412250	Bulletin No. 2023-11	2024-01	EDIT	8
VII	18	Added USSGL account 490110	Bulletin No. 2023-11	2024-01	EDIT	8
VII	21	Added USSGL accounts 439190, 480110, and 490110 to Closing Groups 420100,	Bulletin No. 2023-11	2024-01	EDIT	8
VII	22	Added multiple USSGL accounts	Bulletin No. 2023-11	2024-01	EDIT	8
VII	23	Added multiple USSGL accounts	Bulletin No. 2023-11	2024-01	EDIT	8
VII	24	Added USSGL accounts 439190, 480110, and 490110	Bulletin No. 2023-11	2024-01	EDIT	8
VII	45	Added new Closing Groups; Added multiple USSGL accounts to various Closing Groups	Bulletin No. 2023-11	2024-01	EDIT	8
VII	47	Added USSGL accounts 480110 and 490110	Bulletin No. 2023-11	2024-01	EDIT	8
VII	69	Added USSGL accounts 480110 and 490110	Bulletin No. 2023-11	2024-01	EDIT	8
VII	70	Added USSGL accounts 480110 and 490110	Bulletin No. 2023-11	2024-01	EDIT	8
VII	71	Added USSGL accounts 480110 and 490110	Bulletin No. 2023-11	2024-01	EDIT	8
VII	72	Added USSGL accounts 480110 and 490110	Bulletin No. 2023-11	2024-01	EDIT	8
VII	73	Added USSGL accounts 480110 and 490110	Bulletin No. 2023-11	2024-01	EDIT	8
VII	100	Added USSGL accounts 480110 and 490110	Bulletin No. 2023-11	2024-01	EDIT	8
VII	101	Added USSGL accounts 480110 and 490110	Bulletin No. 2023-11	2024-01	EDIT	8
VII	102	Added USSGL accounts 480110 and 490110	Bulletin No. 2023-11	2024-01	EDIT	8
VII	103	Added USSGL accounts 480110 and 490110	Bulletin No. 2023-11	2024-01	EDIT	8
VII	104	Added USSGL accounts 480110 and 490110	Bulletin No. 2023-11	2024-01	EDIT	8
VII	105	Added USSGL accounts 480110 and 490110	Bulletin No. 2023-11	2024-01	EDIT	8
VII	106	Added USSGL accounts 480110 and 490110	Bulletin No. 2023-11	2024-01	EDIT	8
VII	107	Added USSGL accounts 480110 and 490110	Bulletin No. 2023-11	2024-01	EDIT	8
VII	118	Added USSGL accounts 480110 and 490110	Bulletin No. 2023-11	2024-01	EDIT	8
VII	119	Added USSGL accounts 480110 and 490110	Bulletin No. 2023-11	2024-01	EDIT	8
VII	120	Added USSGL accounts 480110 and 490110	Bulletin No. 2023-11	2024-01	EDIT	8
VII	121	Added USSGL accounts 480110 and 490110	Bulletin No. 2023-11	2024-01	EDIT	8
VII	122	Added USSGL accounts 480110 and 490110	Bulletin No. 2023-11	2024-01	EDIT	8
VII	123	Added USSGL accounts 480110 and 490110	Bulletin No. 2023-11	2024-01	EDIT	8
VII	134	Added USSGL accounts 480110 and 490110	Bulletin No. 2023-11	2024-01	EDIT	8
VII	135	Added USSGL accounts 480110 and 490110	Bulletin No. 2023-11	2024-01	EDIT	8
VII	136	Added USSGL accounts 480110 and 490110	Bulletin No. 2023-11	2024-01	EDIT	8
VII	137	Added USSGL accounts 480110 and 490110	Bulletin No. 2023-11	2024-01	EDIT	8
VII	138	Added USSGL accounts 480110 and 490110	Bulletin No. 2023-11	2024-01	EDIT	8
VII	139	Added USSGL accounts 480110 and 490110	Bulletin No. 2023-11	2024-01	EDIT	8
VII	156	Added USSGL accounts 480110 and 490110	Bulletin No. 2023-11	2024-01	EDIT	8
VII	157	Added USSGL accounts 480110 and 490110	Bulletin No. 2023-11	2024-01	EDIT	8
VII	158	Added USSGL accounts 480110 and 490110	Bulletin No. 2023-11	2024-01	EDIT	8
VII	159	Added USSGL accounts 480110 and 490110	Bulletin No. 2023-11	2024-01	EDIT	8
VII	160	Added USSGL accounts 480110 and 490110	Bulletin No. 2023-11	2024-01	EDIT	8
VII	161	Added TAS Status attribute; Revised Fatal Periods	Bulletin No. 2023-11	2024-01	EDIT	1
VII	162	Added USSGL account 490110 and TAS Status attribute; Revised Fatal Periods	Bulletin No. 2023-11	2024-01	EDIT	1
VII	164	Added USSGL accounts 480110 and 490110	Bulletin No. 2023-11	2024-01	EDIT	8
VII	165	Added USSGL accounts 480110 and 490110	Bulletin No. 2023-11	2024-01	EDIT	8
VII	166	Added TAS Status attribute; Revised to apply to Expired TAS only; Revised Name	Bulletin No. 2023-11	2024-01	EDIT	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>USSGL TFM SECTION</u>	<u>Additional Information</u>
VII	183	Added USSGL accounts 480110 and 490110	Bulletin No. 2023-11	2024-01	EDIT	8
VII	192	Added USSGL accounts 480110 and 490110	Bulletin No. 2023-11	2024-01	EDIT	8
VII	193	Added USSGL accounts 480110 and 490110	Bulletin No. 2023-11	2024-01	EDIT	8
VII	194	Added USSGL accounts 480110 and 490110	Bulletin No. 2023-11	2024-01	EDIT	8
VII	195	Added TAS Status attribute	Bulletin No. 2023-11	2024-01	EDIT	1
VII	196	Added USSGL account 490110 and TAS Status attribute	Bulletin No. 2023-11	2024-01	EDIT	1
VII	197	Added USSGL accounts 480110 and 490110	Bulletin No. 2023-11	2024-01	EDIT	8
VII	198	Revised Fatal Periods	Bulletin No. 2023-11	2024-01	EDIT	1
VII	199	Revised Fatal Periods	Bulletin No. 2023-11	2024-01	EDIT	1
VII	201	Added	Bulletin No. 2023-11	2024-01	EDIT	1
VII	202	Added	Bulletin No. 2023-11	2024-01	EDIT	1
VII	203	Added	Bulletin No. 2023-11	2024-01	EDIT	1
VII	204	Added	Bulletin No. 2023-11	2024-01	EDIT	1
VII	205	Added	Bulletin No. 2023-11	2024-01	EDIT	1
VII	206	Added	Bulletin No. 2023-11	2024-01	EDIT	1
VII	207	Added	Bulletin No. 2023-11	2024-01	EDIT	1
VII	208	Added	Bulletin No. 2023-11	2024-01	EDIT	1
VII	209	Added	Bulletin No. 2023-11	2024-01	EDIT	1
VII	210	Added	Bulletin No. 2023-11	2024-01	EDIT	1
VII	211	Added	Bulletin No. 2023-11	2024-01	EDIT	1
VII	212	Added	Bulletin No. 2023-11	2024-01	EDIT	1
VII	213	Added	Bulletin No. 2023-11	2024-01	EDIT	1
VII	214	Added	Bulletin No. 2023-11	2024-01	EDIT	1
VII	215	Added	Bulletin No. 2023-11	2024-01	EDIT	1
VII	216	Added	Bulletin No. 2023-11	2024-01	EDIT	1
VII	217	Added	Bulletin No. 2023-11	2024-01	EDIT	1
VII	218	Added	Bulletin No. 2023-11	2024-01	EDIT	1
VII	219	Added	Bulletin No. 2023-11	2024-01	EDIT	1

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

Bulletin No. 2023-11	
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.

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Bulletin No. 2023-11	
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.
20	Change needed as a result of the new Non-Expenditure Transfer Scenario being developed.