

**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. 2024-03						
Part 1 Fiscal 2024						
I	<i>USSGL Chart of Accounts:</i>					
I	195000	Category modified from "Other Assets" to "Property, Plant & Equipment"	Bulletin No. 2024-03	2024-06	CHRT ACCT	11
I	195900	Category modified from "Other Assets" to "Property, Plant & Equipment"	Bulletin No. 2024-03	2024-06	CHRT ACCT	11
I	233000	Category modified from "Other Liabilities" to "Unearned Revenue"	Bulletin No. 2024-03	2024-06	CHRT ACCT	11
I	214010	Category modified from "Other Liabilities" to "Accrued Liabilities - Other"	Bulletin No. 2024-03	2024-06	CHRT ACCT	11
I	220500	Category modified from "Accrued Liabilities - Other" to "Unearned Revenue"	Bulletin No. 2024-03	2024-06	CHRT ACCT	11
I	221100	Category modified from "Acrued Liabilities - Payroll and Benefits" to "Other Liabilities"	Bulletin No. 2024-03	2024-06	CHRT ACCT	11
I	222500	Category modified from "Acrued Liabilities - Payroll and Benefits" to "Accrued Liabilities - Other"	Bulletin No. 2024-03	2024-06	CHRT ACCT	11
II	<i>USSGL Accounts and Definitions:</i>					
II	182000	Revised	Bulletin No. 2024-03	2024-06	DEF	7
II	193000	Revised	Bulletin No. 2024-03	2024-06	DEF	7
II	195000	Revised	Bulletin No. 2024-03	2024-06	DEF	7
II	411910	Revised	Bulletin No. 2024-03	2024-06	DEF	1
III	<i>USSGL Account Transactions:</i>					
III	A176	Revised	Bulletin No. 2024-03	2024-06	TC	2
III	A532	Revised	Bulletin No. 2024-03	2024-06	TC	1
III	A534	Revised	Bulletin No. 2024-03	2024-06	TC	1
III	D540	Revised	Bulletin No. 2024-03	2024-06	TC	7
III	D542	Revised	Bulletin No. 2024-03	2024-06	TC	7
III	D610	Revised	Bulletin No. 2024-03	2024-06	TC	2
III	E602	Revised	Bulletin No. 2024-03	2024-06	TC	7
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					
	<u>USSGL</u>					
IV	193000	Revised TAS Status Code from "U/E" to "U/E/C"	Bulletin No. 2024-03	2024-06	ATT TBL	2
IV	193900	Revised TAS Status Code from "U/E" to "U/E/C"	Bulletin No. 2024-03	2024-06	ATT TBL	2
IV	293000	Revised TAS Status Code from "U/E" to "U/E/C"	Bulletin No. 2024-03	2024-06	ATT TBL	2

**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>
IV	293010	Revised TAS Status Code from "U/E" to "U/E/C"	Bulletin No. 2024-03	2024-06	ATT TBL	2
IV	428700	Revised Reimbursable Flag from "D" to "D/R"	Bulletin No. 2024-03	2024-06	ATT TBL	1
IV	593900	Revised Custodial Noncustodial Indicator attribute from "A/S" to blank	Bulletin No. 2024-03	2024-06	ATT TBL	2
IV	593900	Revised Exchange Nonexchange Code from "T/X" to "X"	Bulletin No. 2024-03	2024-06	ATT TBL	2
USSGL Crosswalks to Standard External Reports:						
V	Balance Sheet:					
V	<u>Line</u>					
V	30	Revised Line 30 name to "Pensions, other post employment, and veterans benefits payable* (Note 15)"	Bulletin No. 2024-03	2024-06	BS	9
	<u>Footnote</u>					
	10	Added Footnote 10 (Was mistakenly cut from last published version)	Bulletin No. 2024-03	2024-06	BS	2
Statement of Net Cost:						
V	<u>Line</u>					
V	2	Add USSGL account 571400	Bulletin No. 2024-03	2024-06	ATT TBL	2
V	2	Add USSGL account 599900	Bulletin No. 2024-03	2024-06	ATT TBL	2
V	<u>Footnote</u>					
V						
V						
Statement of Changes in Net Position						
V	<u>Line</u>					
	<u>Footnote</u>					
Statement of Custodial Activity:						
V	<u>Line</u>					
	None					
	<u>Footnote</u>					
V	None					
V						
Statement of Budgetary Resources:						
V	<u>Column</u>					
V	None					
V						
	<u>Line</u>					
V						
V						
V						
V						
V						
V	<u>Footnote</u>					

**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>
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	None					
V	1000	Added USSGL account 428700 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2024-03	2024-06	SF133/Schedule P	1
V	1020	Added USSGL account 428700 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2024-03	2024-06	SF133/Schedule P	1
V	1701	Added USSGL account 428700 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2024-03	2024-06	SF133/Schedule P	1
V	3060	Added USSGL account 428700 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2024-03	2024-06	SF133/Schedule P	1
V	3061	Added USSGL account 428700 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2024-03	2024-06	SF133/Schedule P	1
V	3070	Added USSGL account 428700 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2024-03	2024-06	SF133/Schedule P	1
V	3090	Added USSGL account 428700 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2024-03	2024-06	SF133/Schedule P	1
V	4050	Added USSGL account 428700 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2024-03	2024-06	SF133/Schedule P	1
V	5312	Added USSGL account 428700 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2024-03	2024-06	SF133/Schedule P	1
V	5313	Added USSGL account 428700 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2024-03	2024-06	SF133/Schedule P	1
V	5332	Added USSGL account 428700 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2024-03	2024-06	SF133/Schedule P	1
V	5333	Added USSGL account 428700 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2024-03	2024-06	SF133/Schedule P	1
V	5342	Added USSGL account 428700 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2024-03	2024-06	SF133/Schedule P	1
V	5343	Added USSGL account 428700 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2024-03	2024-06	SF133/Schedule P	1
V	<u>Footnote</u>					
V	USSGL Crosswalks to Reclassified Statements:					
VI	Reclassified Statement of Net Cost:					
	<u>Line</u>					
IV	None					
VI						
VI	<u>Footnote</u>					
	None					
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	22E	Added pass exceptions for (GSA and USIDFC)	Bulletin No. 2024-03	2024-02	VAL	6
VII	44E	Added pass exceptions (HHS)	Bulletin No. 2024-03	2024-02	VAL	6
VII	46E	Deleted pass exceptions (DoD)	Bulletin No. 2024-03	2024-04	VAL	1
VII	70E	Added pass exception (Treasury)	Bulletin No. 2024-03	2024-04	VAL	6
VII	99E	Added pass exceptions (EPA)	Bulletin No. 2024-03	2024-02	VAL	6
VII	99E	Added pass exceptions (HHS)	Bulletin No. 2024-03	2024-03	VAL	6

**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>
VII	129E	Added pass exceptions (DoE)	Bulletin No. 2024-03	2024-02	VAL	6
VII	132E	Added pass exceptions (DoL and NSF)	Bulletin No. 2024-03	2024-02	VAL	6
VII						
VII	Edits					
	<u>Edit Number</u>					
VII	21	Added Authority Type Code "P" to USSGL account 413810 in Closing Group 420100	Bulletin No. 2024-03	2024-02	EDIT	8
VII	216	Revised description	Bulletin No. 2024-03	2024-04	EDIT	1
VII	218	Added Prior Year Adjustment attribute with Domain Value "X"	Bulletin No. 2024-03	2024-04	EDIT	1
VII	221	Added for Disaster Emergency Fund Code "AAE"	Bulletin No. 2024-03	2024-02	EDIT	10
Bulletin No. 2024-03						
Part 2 Fiscal 2025						
I	USSGL Chart of Accounts:					
I	195000	Category modified from "Other Assets" to "Property, Plant & Equipment"	Bulletin No. 2024-03	2025-01	CHRT ACCT	11
I	195900	Category modified from "Other Assets" to "Property, Plant & Equipment"	Bulletin No. 2024-03	2025-01	CHRT ACCT	11
I	233000	Category modified from "Other Liabilities" to "Unearned Revenue"	Bulletin No. 2024-03	2025-01	CHRT ACCT	11
I	214010	Category modified from "Other Liabilities" to "Accrued Liabilities - Other"	Bulletin No. 2024-03	2025-01	CHRT ACCT	11
I	220500	Category modified from "Accrued Liabilities - Other" to "Unearned Revenue"	Bulletin No. 2024-03	2025-01	CHRT ACCT	11
I	221100	Category modified from "Acrued Liabilities - Payroll and Benefits" to "Other Liabilities"	Bulletin No. 2024-03	2025-01	CHRT ACCT	11
I	222500	Category modified from "Acrued Liabilities - Payroll and Benefits" to "Accrued Liabilities - Other"	Bulletin No. 2024-03	2025-01	CHRT ACCT	11
II	USSGL Accounts and Definitions:					
II	182000	Revised	Bulletin No. 2024-03	2025-01	DEF	7
II	193000	Revised	Bulletin No. 2024-03	2025-01	DEF	7
II	195000	Revised	Bulletin No. 2024-03	2025-01	DEF	7
II	411910	Revised	Bulletin No. 2024-03	2025-01	DEF	1
III	USSGL Account Transactions:					
III	A176	Revised	Bulletin No. 2024-03	2025-01	TC	2
III	A532	Revised	Bulletin No. 2024-03	2025-01	TC	1
III	A534	Revised	Bulletin No. 2024-03	2025-01	TC	1
III	D540	Revised	Bulletin No. 2024-03	2025-01	TC	7
III	D542	Revised	Bulletin No. 2024-03	2025-01	TC	7
III	D610	Revised	Bulletin No. 2024-03	2025-01	TC	2
III	E602	Revised	Bulletin No. 2024-03	2025-01	TC	7
	USSGL Account Attributes:					
IV	USSGL Proprietary and Budgetary Account Attribute Table:					

**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>
	<u>Definition</u>					
IV	None					
IV	USSGL Proprietary and Budgetary Account Attribute Table:					
	<u>Attribute</u>					
IV	None					
	<u>USSGL</u>					
IV	193000	Revised TAS Status Code from "U/E" to "U/E/C"	Bulletin No. 2024-03	2025-01	ATT TBL	2
IV	193900	Revised TAS Status Code from "U/E" to "U/E/C"	Bulletin No. 2024-03	2025-01	ATT TBL	2
IV	293000	Revised TAS Status Code from "U/E" to "U/E/C"	Bulletin No. 2024-03	2025-01	ATT TBL	2
IV	293010	Revised TAS Status Code from "U/E" to "U/E/C"	Bulletin No. 2024-03	2025-01	ATT TBL	2
IV	428700	Revised Reimbursable Flag from "D" to "D/R"	Bulletin No. 2024-03	2025-01	ATT TBL	1
IV	593900	Revised Custodial Noncustodial Indicator attribute from "A/S" to blank	Bulletin No. 2024-03	2025-01	ATT TBL	2
IV	593900	Revised Exchange Nonexchange Code from "T/X" to "X"	Bulletin No. 2024-03	2025-01	ATT TBL	2
V	USSGL Crosswalks to Standard External Reports:					
	Balance Sheet:					
	<u>Column</u>					
V						
V	<u>Line</u>					
	30	Revised Line 30 name to "Pensions, other post employment, and veterans benefits payable* (Note 15)"	Bulletin No. 2024-03	2025-01	BS	9
V	<u>Footnote</u>					
	10	Added Footnote 10 (Was mistakenly cut from last published version)	Bulletin No. 2024-03	2025-01	BS	2
V	Statement of Net Cost:					
	<u>Column</u>					
	None					
V	<u>Line</u>					
V	2	Add USSGL account 571400	Bulletin No. 2024-03	2025-01	ATT TBL	2
V	2	Add USSGL account 599900	Bulletin No. 2024-03	2025-01	ATT TBL	2
V	<u>Footnote</u>					
	None					
V	Statement of Changes in Net Position:					
	<u>Line</u>					
V	Statement of Custodial Activity:					
	<u>Line</u>					
	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>USSGL TFM SECTION</u>	<u>Additional Information</u>
V	Footnote					
	None					
V	Statement of Budgetary Resources:					
	<u>Column</u>					
	None					
V						
V	<u>Line</u>					
V						
V						
	<u>Footnote</u>					
V						
V						
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	None					
V	1000	Added USSGL account 428700 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2024-03	2025-01	SF133/Schedule P	1
V	1020	Added USSGL account 428700 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2024-03	2025-01	SF133/Schedule P	1
V	1701	Added USSGL account 428700 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2024-03	2025-01	SF133/Schedule P	1
V	3060	Added USSGL account 428700 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2024-03	2025-01	SF133/Schedule P	1
V	3061	Added USSGL account 428700 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2024-03	2025-01	SF133/Schedule P	1
V	3070	Added USSGL account 428700 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2024-03	2025-01	SF133/Schedule P	1
V	3090	Added USSGL account 428700 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2024-03	2025-01	SF133/Schedule P	1
V	4050	Added USSGL account 428700 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2024-03	2025-01	SF133/Schedule P	1
V	5312	Added USSGL account 428700 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2024-03	2025-01	SF133/Schedule P	1
V	5313	Added USSGL account 428700 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2024-03	2025-01	SF133/Schedule P	1
V	5332	Added USSGL account 428700 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2024-03	2025-01	SF133/Schedule P	1
V	5333	Added USSGL account 428700 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2024-03	2025-01	SF133/Schedule P	1
V	5342	Added USSGL account 428700 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2024-03	2025-01	SF133/Schedule P	1
V	5343	Added USSGL account 428700 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2024-03	2025-01	SF133/Schedule P	1
V	<u>Footnote</u>					
V						
V						
	USSGL Crosswalks to Reclassified Statements:					
	Reclassified Statement of Net Cost:					
VI	<u>Column</u>					
VI	None				RSNC	

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

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
VI	<u>Line</u>					
	None					
	<u>Footnote</u>					
VI	None				RSNC	
VI	Reclassified Statement of Operations and Changes in Net Position					
	<u>Column</u>					
VI					RSOCNP	
VI						
VI	<u>Line</u>					
VI	<u>Footnote</u>					
VI						
VI						
VII	Validations and Edits					
VII	Validations					
	<u>Validation Number</u>					
VII	44E	Added pass exceptions (HHS)	Bulletin No. 2024-03	2025-02	VAL	6
VII	46E	Deleted pass exceptions (DoD)	Bulletin No. 2024-03	2025-02	VAL	1
VII	70E	Added pass exception (Treasury)	Bulletin No. 2024-03	2025-02	VAL	6
VII	99E	Added pass exception (EPA)	Bulletin No. 2024-03	2025-02	VAL	6
VII	132E	Added pass exceptions (DoL and NSF)	Bulletin No. 2024-03	2025-02	VAL	6
VII	Edits					
	<u>Edit Number</u>					
VII	21	Added Authority Type Code "P" to USSGL account 413810 in Closing Group 420100	Bulletin No. 2024-03	2025-02	EDIT	8
VII	125	Revised to be fatal	Bulletin No. 2024-03	2025-02	EDIT	15
VII	126	Revised to be fatal	Bulletin No. 2024-03	2025-02	EDIT	15
VII	127	Revised to be fatal	Bulletin No. 2024-03	2025-02	EDIT	15
VII	128	Revised to be fatal	Bulletin No. 2024-03	2025-02	EDIT	15
VII	129	Revised to be fatal	Bulletin No. 2024-03	2025-02	EDIT	15
VII	130	Revised to be fatal	Bulletin No. 2024-03	2025-02	EDIT	15
VII	131	Revised to be fatal	Bulletin No. 2024-03	2025-02	EDIT	15
VII	132	Revised to be fatal	Bulletin No. 2024-03	2025-02	EDIT	15
VII	216	Revised description	Bulletin No. 2024-03	2025-02	EDIT	1
VII	218	Added Prior Year Adjustment attribute with Domain Value "X"	Bulletin No. 2024-03	2025-02	EDIT	1
VII	221	Added for Disaster Emergency Fund Code "AAE"	Bulletin No. 2024-03	2025-02	EDIT	10

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

Bulletin No. 2024-03	
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.