

**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. 2023-02						
Part 1 Fiscal 2023						
I	<i>USSGL Chart of Accounts:</i>					
I	109000	Revised	Bulletin No. 2023-02	2023-03	COA	1
I	411920	Revised	Bulletin No. 2023-02	2023-03	COA	1
II	<i>USSGL Accounts and Definitions:</i>					
II	109000	Revised	Bulletin No. 2023-02	2023-03	DEF	1
II	411920	Revised	Bulletin No. 2023-02	2023-03	DEF	1
II	438200	Revised	Bulletin No. 2023-02	2023-03	DEF	1
II	438300	Revised	Bulletin No. 2023-02	2023-03	DEF	1
II	438900	Revised	Bulletin No. 2023-02	2023-03	DEF	1
III	<i>USSGL Account Transactions:</i>					
III	A104	Revised	Bulletin No. 2023-02	2023-03	TC	1
III	A135	Revised	Bulletin No. 2023-02	2023-03	TC	1
III	A196	Revised	Bulletin No. 2023-02	2023-03	TC	1
III	A197	Revised	Bulletin No. 2023-02	2023-03	TC	1
III	A198	Revised	Bulletin No. 2023-02	2023-03	TC	1
III	A226	Added	Bulletin No. 2023-02	2023-03	TC	8
III	A227	Added	Bulletin No. 2023-02	2023-03	TC	8
III	C109	Revised	Bulletin No. 2023-02	2023-03	TC	8
III	D104	Added	Bulletin No. 2023-02	2023-03	TC	1
III	F302	Revised	Bulletin No. 2023-02	2023-03	TC	8
IV	<i>USSGL Account Attributes:</i>					
USSGL Proprietary and Budgetary Account Attribute Definition Report:						
IV	<u>Definition</u>					
IV	BEA Category Indicator	Revised the Attribute Definition for the BEA Category Indicator attribute.	Bulletin No. 2023-02	2023-04	ADR	1
IV	USSGL Proprietary and Budgetary Account Attribute Table:					
IV	<u>Attribute</u>					
	<u>USSGL</u>					
IV	134900	Revised Budgetary Impact Indicator from "D/E" to blank	Bulletin No. 2023-02	2023-03	ATT TBL	2
IV	403500	Revised Fund Type attribute from "ER" to "ER/ET"	Bulletin No. 2023-02	2023-03	ATT TBL	1
IV	422300	Revised PYA attribute domain value from "B/P/X" to "P/X"	Bulletin No. 2023-02	2023-03	ATT TBL	1
IV	439401	Revised Prior Year attribute domain value from "X" to "P/X"	Bulletin No. 2023-02	2023-01	ATT TBL	1
	<i>USSGL Crosswalks to Standard External Reports:</i>					
V	Balance Sheet:					
V	<u>Column</u>					
V						

**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>Line</u>					
	<u>Footnote</u>					
	Statement of Net Cost:					
V	<u>Line</u>					
V		Revised Note referenced in the Gross Program Costs (Note 21): to Gross Program Costs (Note 22):	Bulletin No. 2023-02	2023-04	SNC	9
V	<u>Footnote</u>					
V						
	Statement of Changes in Net Position					
V	<u>Line</u>					
V	2B	Added Footnote 9 to USSGL account 310800	Bulletin No. 2023-02	2023-01	SCNP	14
V	11B	Added Footnote 9 to USSGL accounts 740000 and 310800	Bulletin No. 2023-02	2023-01	SCNP	14
	<u>Footnote</u>					
V	9	Added Footnote 9	Bulletin No. 2023-02	2023-01	SCNP	14
	Statement of Custodial Activity:					
V	<u>Line</u>					
	<u>Footnote</u>					
V	None				SCA	
V						
	Statement of Budgetary Resources:					
V	<u>Column</u>					
V	None				SBR	
V						
	<u>Line</u>					
V	1071	Added USSGL account 438400 with Authority Type attribute domain value "S"; Added USSGL account 439401 with Begin/End Indicator attribute domain value "E"	Bulletin No. 2023-02	2023-01	SBR	1
V	1071	Added USSGL account 422300 with Financing Account Code attribute domain value "N"; Revised Debit/Credit attribute domain value from "D/C" to "C" for USSGL account 439400 with Begin/End attribute domain value "B"; Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL account 412600 with no footnote	Bulletin No. 2023-02	2023-03	SBR	1
V	1290	Deleted USSGL account 411910	Bulletin No. 2023-02	2023-01	SBR	2
V	1290	Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL account 412600; Revised Debit/Credit attribute domain value from "D/C" to "C" for USSGL account 439400	Bulletin No. 2023-02	2023-03	SBR	1
V	1490	Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL account 412600	Bulletin No. 2023-02	2023-03	SBR	1
V	1890	Added USSGL account 422300 with Financing Account Code attribute domain value "N"; Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL account 426600	Bulletin No. 2023-02	2023-03	SBR	1

**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	4190	Added USSGL account 422300 with Financing Account Code attribute domain value "N"; Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL account 426600	Bulletin No. 2023-02	2023-03	SBR	1
V	42200	Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL account 426600	Bulletin No. 2023-02	2023-03	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				SF 133/Schedule P	
V	<u>Line</u>					
V	1000	Added USSGL account 422300 with Financing Account Code attribute domain value "N"; Revised the Debit/Credit attribute domain value from "D/C" to "D" for USSGL account 412600; Revised the Debit/Credit attribute domain value from "D/C" to "C" for USSGL account 439400	Bulletin No. 2023-02	2023-03	SF 133/Schedule P	1
V	1020	Added USSGL account 438400 with Fund Type attribute domain value "ES" and Authority Type attribute domain value "S"; Added USSGL account 439401; Revised BEA Category Code attribute domain value from "M" to "D/M" for USSGL account 438400 with Reimbursable Flag "R"	Bulletin No. 2023-02	2023-01	SF 133/Schedule P	1
V	1020	Added USSGL 422300 with Financing Account Code attribute domain value "N"; Revised the PYA attribute domain value from "B/P" to "P" for USSGL account 422300 with Financing Account Code "D/G"	Bulletin No. 2023-02	2023-03	SF 133/Schedule P	1
V	1080	Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL account 412600	Bulletin No. 2023-02	2023-03	SF 133/Schedule P	1
V	1101	Revised the Debit/Credit attribute domain value from "D/C" to "D" for USSGL account 412600; Revised the Debit/Credit attribute domain value from "D/C" to "C" for USSGL account 439400	Bulletin No. 2023-02	2023-03	SF 133/Schedule P	1
V	1201	Revised the Debit/Credit attribute domain value from "D/C" to "D" for USSGL account 412600; Revised the Debit/Credit attribute domain value from "D/C" to "C" for USSGL account 439400	Bulletin No. 2023-02	2023-03	SF 133/Schedule P	1
V	1203	Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL account 412600	Bulletin No. 2023-02	2023-03	SF 133/Schedule P	1
V	1400	Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL account 412600	Bulletin No. 2023-02	2023-03	SF 133/Schedule P	1
V	1700	Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL account 426600	Bulletin No. 2023-02	2023-03	SF 133/Schedule P	1
V	1800	Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL account 426600	Bulletin No. 2023-02	2023-03	SF 133/Schedule P	1
V	1801	Added USSGL 422300 with Financing Account Code attribute domain value "N"	Bulletin No. 2023-02	2023-03	SF 133/Schedule P	1
V	1952	Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL account 412600	Bulletin No. 2023-02	2023-03	SF 133/Schedule P	1
V	3060	Added USSGL 422300 with Financing Account Code attribute domain value "N"	Bulletin No. 2023-02	2023-03	SF 133/Schedule P	1

**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	3061	Added USSGL 422300 with Financing Account Code attribute domain value "N"; Revised the PYA attribute domain value from "B/P" to "P" for USSGL account 422300 with Financing Account Code "D/G"	Bulletin No. 2023-02	2023-03	SF 133/Schedule P	1
V	3070	Added USSGL 422300 with Financing Account Code attribute domain value "N"	Bulletin No. 2023-02	2023-03	SF 133/Schedule P	1
V	3090	Added USSGL 422300 with Financing Account Code attribute domain value "N"	Bulletin No. 2023-02	2023-03	SF 133/Schedule P	1
V	4033	Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL account 426600	Bulletin No. 2023-02	2023-03	SF 133/Schedule P	1
V	4052	Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL account 426600	Bulletin No. 2023-02	2023-03	SF 133/Schedule P	1
V	4123	Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL account 426600	Bulletin No. 2023-02	2023-03	SF 133/Schedule P	1
V	4140	Added USSGL 422300 with Financing Account Code attribute domain value "N"	Bulletin No. 2023-02	2023-03	SF 133/Schedule P	1
V	4142	Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL account 426600	Bulletin No. 2023-02	2023-03	SF 133/Schedule P	1
V	5092	Added USSGL account 438400 with Fund Type attribute domain value "ES" and Authority Type attribute domain value "S"	Bulletin No. 2023-02	2023-01	SF 133/Schedule P	1
V	5311	Added USSGL 422300 with Financing Account Code attribute domain value "N"; Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL account 412600; Revised Debit/Credit attribute domain value from "D/C" to "C" for USSGL account 439400	Bulletin No. 2023-02	2023-03	SF 133/Schedule P	1
V	5313	Revised the Debit/Credit attribute domain value from "D/C" to "D" for USSGL account 412600; Revised the Debit/Credit attribute domain value from "D/C" to "C" for USSGL account 439400	Bulletin No. 2023-02	2023-03	SF 133/Schedule P	1
V	5314	Added USSGL 422300 with Financing Account Code attribute domain value "N"; Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL account 412600; Revised Debit/Credit attribute domain value from "D/C" to "C" for USSGL	Bulletin No. 2023-02	2023-03	SF 133/Schedule P	1
V	5331	Added USSGL 422300 with Financing Account Code attribute domain value "N"	Bulletin No. 2023-02	2023-03	SF 133/Schedule P	1
V	5334	Added USSGL 422300 with Financing Account Code attribute domain value "N"	Bulletin No. 2023-02	2023-03	SF 133/Schedule P	1
V	5341	Added USSGL 422300 with Financing Account Code attribute domain value "N"; Revised the PYA attribute domain value from "B/P/X" to "P/X" for USSGL account 422300 with Financing Account Code "D/G"	Bulletin No. 2023-02	2023-03	SF 133/Schedule P	1
V	5344	Added USSGL 422300 with Financing Account Code attribute domain value "N"; Revised the PYA attribute domain value from "B/P/X" to "P/X" for USSGL account 422300 with Financing Account Code "D/G"	Bulletin No. 2023-02	2023-03	SF 133/Schedule P	1
V	<u>Footnote</u>					
V	7	Revised	Bulletin No. 2023-02	2023-03	SF 133/Schedule P	1
V	8	Revised	Bulletin No. 2023-02	2023-03	SF 133/Schedule P	1
V	16	Added	Bulletin No. 2023-02	2023-03	SF 133/Schedule P	1
V	17	Added	Bulletin No. 2023-02	2023-03	SF 133/Schedule P	1
V	<i>USSGL Crosswalks to Reclassified Statements:</i>					
	Reclassified Balance Sheet:					
VI	<u>Column</u>					
VI	None				RBS	

**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>
VI						
VI	<u>Line</u>					
VI	<u>Footnote</u>					
VI						
VI	Reclassified Statement of Net Cost:					
	<u>Line</u>					
VI						
VI	<u>Footnote</u>					
	None				RSNC	
VI	Reclassified Statement of Operations and Changes in Net Position					
	<u>Line</u>					
VI	2.2	Added Footnote 10 to USSGL account 740000	Bulletin No. 2023-02	2023-01	RSCNP	14
VI	3.2	Added Footnote 10 to USSGL account 740000	Bulletin No. 2023-02	2023-01	RSCNP	14
VI	3.4	Added Footnote 10 to USSGL account 310800	Bulletin No. 2023-02	2023-01	RSCNP	14
VI	3.5	Added Footnote 10 to USSGL account 310800	Bulletin No. 2023-02	2023-01	RSCNP	14
VI	<u>Footnote</u>					
V	10	Added Footnote 10	Bulletin No. 2023-02	2023-01	RSCNP	14
VII	<i>Validations and Edits</i>					
VII	Validations					
	<u>Validation Number</u>					
VII	46E	Added pass exceptions for Fund Families 057 3022, 057 3410, and 057 3620	Bulletin No. 2023-02	2023-01	VAL	6
VII	99E	Added pass exception for TAS 045 X 4019 with USSGL account 438400	Bulletin No. 2023-02	2023-01	VAL	6
VII	111E	Added pass exception for Fund Family 070 5088 with USSGL account 426600	Bulletin No. 2023-02	2023-01	VAL	6
VII	122	Revised description	Bulletin No. 2023-02	2023-01	VAL	15
VII	122E	Revised description; Deleted exception list from the Validation Details report	Bulletin No. 2023-02	2023-01	VAL	15
VII	Edits					
	<u>Edit Number</u>					
VII	46	Deleted USSGL account 422300	Bulletin No. 2023-02	2023-01	EDIT	1
VII	47	Added USSGL account 439401	Bulletin No. 2023-02	2023-01	EDIT	8
VII	184	Added	Bulletin No. 2023-02	2023-01	EDIT	15
VII	185	Added	Bulletin No. 2023-02	2023-01	EDIT	15
VII	186	Added	Bulletin No. 2023-02	2023-01	EDIT	15
VII	187	Added	Bulletin No. 2023-02	2023-01	EDIT	15
VII	188	Added	Bulletin No. 2023-02	2023-01	EDIT	15
VII	189	Added	Bulletin No. 2023-02	2023-01	EDIT	15
VII	190	Added	Bulletin No. 2023-02	2023-01	EDIT	15
VII	191	Added	Bulletin No. 2023-02	2023-01	EDIT	15
VII	192	Added	Bulletin No. 2023-02	2023-01	EDIT	12
Bulletin No. 2023-02						

**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>
Part 2 Fiscal 2024						
I	<i>USSGL Chart of Accounts:</i>					
I	193000	Added	Bulletin No. 2023-02		COA	8
I	193900	Added	Bulletin No. 2023-02		COA	8
I	195000	Added	Bulletin No. 2023-02		COA	8
I	195900	Added	Bulletin No. 2023-02		COA	8
I	214010	Added	Bulletin No. 2023-02		COA	8
I	233000	Added	Bulletin No. 2023-02		COA	8
I	571400	Added	Bulletin No. 2023-02	2024-01	COA	8
I	293000	Added	Bulletin No. 2023-02		COA	8
I	293010	Added	Bulletin No. 2023-02		COA	8
I	480110	Added	Bulletin No. 2023-02	2024-01	COA	8
I	593000	Added	Bulletin No. 2023-02		COA	8
I	593300	Added	Bulletin No. 2023-02		COA	8
I	599900	Added	Bulletin No. 2023-02	2024-01	COA	8
I	693000	Added	Bulletin No. 2023-02		COA	8
I	671300	Added	Bulletin No. 2023-02		COA	8
II	<i>USSGL Accounts and Definitions:</i>					
II	193000	Added	Bulletin No. 2023-02		DEF	8
II	193900	Added	Bulletin No. 2023-02		DEF	8
II	195000	Added	Bulletin No. 2023-02		DEF	8
II	195900	Added	Bulletin No. 2023-02		DEF	8
II	214010	Added	Bulletin No. 2023-02		DEF	8
II	233000	Added	Bulletin No. 2023-02		DEF	8
II	293000	Added	Bulletin No. 2023-02		DEF	8
II	293010	Added	Bulletin No. 2023-02		DEF	8
II	480110	Added	Bulletin No. 2023-02	2024-01	DEF	8
II	571400	Added	Bulletin No. 2023-02	2024-01	DEF	8
II	593000	Added	Bulletin No. 2023-02		DEF	8
II	593300	Added	Bulletin No. 2023-02		DEF	8
II	599900	Added	Bulletin No. 2023-02	2024-01	DEF	8
II	693000	Added	Bulletin No. 2023-02		DEF	8
II	671300	Added	Bulletin No. 2023-02		DEF	8
III	<i>USSGL Account Transactions:</i>					
III	C427	Added	Bulletin No. 2023-02	2024-01	TC	8
III	C429	Added	Bulletin No. 2023-02	2024-01	TC	8
III	F336	Revised	Bulletin No. 2023-02	2024-01	TC	8
	<i>USSGL Account Attributes:</i>					
IV	USSGL Proprietary and Budgetary Account Attribute Table:					
	Definition					

**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	Credit Cohort Year	Added attribute domain value "2025"	Bulletin No. 2023-02	2024-01	ADR	5
IV	USSGL Proprietary and Budgetary Account Attribute Table:					
	<u>Attribute</u>					
IV	Credit Cohort Year	Added attribute domain value "2025"	Bulletin No. 2023-02	2024-01	ADR	5
	<u>USSGL</u>					
IV	193000	Added	Bulletin No. 2023-02	2024-01	ATT TBL	8
IV	193900	Added	Bulletin No. 2023-02	2024-01	ATT TBL	8
IV	195000	Added	Bulletin No. 2023-02	2024-01	ATT TBL	8
IV	195900	Added	Bulletin No. 2023-02	2024-01	ATT TBL	8
IV	214010	Added	Bulletin No. 2023-02	2024-01	ATT TBL	8
IV	233000	Added	Bulletin No. 2023-02	2024-01	ATT TBL	8
IV	293000	Added	Bulletin No. 2023-02	2024-01	ATT TBL	8
IV	293010	Added	Bulletin No. 2023-02	2024-01	ATT TBL	8
IV	480110	Added	Bulletin No. 2023-02	2024-01	ATT TBL	8
IV	593300	Added	Bulletin No. 2023-02	2024-01	ATT TBL	8
IV	693000	Added	Bulletin No. 2023-02	2024-01	ATT TBL	8
IV	671300	Added	Bulletin No. 2023-02	2024-01	ATT TBL	8
IV		Revised Credit Cohort Year attribute domain value from "1001/1992-2024" to "1001/1992-2025" for USSGL accounts 404400, 404700, 404800, 406000, 407000, 408100, 408200, 408300, 412000, 412500, 414100, 414200, 414201, 414300, 414400, 414500, 414600, 414700, 414800, 414900, 414910, 415100, 415200, 416000, 416500, 418000, 418300, 419500, 420100, 421000, 421500, 422100, 422200, 422300, 422500, 423000, 423100, 423200, 423300, 423400, 423500, 425100, 425200, 425300, 425400, 425500, 426000, 426100, 426200, 426300, 426400, 426500, 426600, 426700, 427100, 427300, 427500, 427600, 427700, 428300, 428500, 428600, 428700, 431000, 439500, 445000, 449000, 451000, 459000, 461000, 462000, 465000, 469000, 470000, 472000, 480100, 480200, 483100, 483200, 487100, 487200, 488100, 488200, 490100, 490200, 493100, 497100, 497200, 498100, 498200	Bulletin No. 2023-02	2024-01	ATT TBL	5
V	USSGL Crosswalks to Standard External Reports:					
	<u>Balance Sheet:</u>					
	<u>Column</u>					
V	None				BS	
V						
V	<u>Line</u>					
V	12	Revised Line Name to "General and right-to-use property, plant, and equipment, net (Note 10)"	Bulletin No. 2023-02	2024-01	BS	9
V	12	Added USSGL 195000	Bulletin No. 2023-02	2024-01	BS	9
V	12	Added USSGL 195900	Bulletin No. 2023-02	2024-01	BS	9
V	17	Added USSGL 193000	Bulletin No. 2023-02	2024-01	BS	9
V	17	Added USSGL 193900	Bulletin No. 2023-02	2024-01	BS	9
V	24	Revised Line Name to "Other Debt (Note 14B)"	Bulletin No. 2023-02	2024-01	BS	9
V	29	Removed USSGL 259000 from Line 29	Bulletin No. 2023-02	2024-01	BS	9

**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	37	Added USSGL 214010	Bulletin No. 2023-02	2024-01	BS	9
V	37	Added USSGL 233000	Bulletin No. 2023-02	2024-01	BS	9
V	37	Added USSGL 259000	Bulletin No. 2023-02	2024-01	BS	9
V	37	Added USSGL 293000	Bulletin No. 2023-02	2024-01	BS	9
V	37	Added USSGL 293010	Bulletin No. 2023-02	2024-01	BS	9
V	42.1	Added USSGL 593000	Bulletin No. 2023-02	2024-01	BS	9
V	42.1	Added USSGL 593300	Bulletin No. 2023-02	2024-01	BS	9
V	42.1	Added USSGL 671300	Bulletin No. 2023-02	2024-01	BS	9
V	42.1	Added USSGL 693000	Bulletin No. 2023-02	2024-01	BS	9
V	42.2	Added USSGL 593000	Bulletin No. 2023-02	2024-01	BS	9
V	42.2	Added USSGL 593300	Bulletin No. 2023-02	2024-01	BS	9
V	42.2	Added USSGL 671300	Bulletin No. 2023-02	2024-01	BS	9
V	42.2	Added USSGL 693000	Bulletin No. 2023-02	2024-01	BS	9
V	42.1	Added 571400 with Reporting Entity Code attribute domain value "E"	Bulletin No. 2023-02	2024-01	BS	8
V	42.1	Added 599900 with Reporting Entity Code attribute domain value "E"	Bulletin No. 2023-02	2024-01	BS	8
V	42.2	Added 571400 with Reporting Entity Code attribute domain value "U"	Bulletin No. 2023-02	2024-01	BS	8
V	42.2	Added 571400 with Reporting Entity Code attribute domain value "U"	Bulletin No. 2023-02	2024-01	BS	8
V	Footnote					
V	Statement of Net Cost:					
V	<u>Column</u>					
V	<u>Line</u>					
V	1	Added USSGL 693000	Bulletin No. 2023-02	2024-01	SNC	9
V	1	Added USSGL 671300	Bulletin No. 2023-02	2024-01	SNC	9
V	2	Added USSGL 593000	Bulletin No. 2023-02	2024-01	SNC	9
V	2	Added USSGL 593300	Bulletin No. 2023-02	2024-01	SNC	9
V	2	Added 571400 with Exchange/Nonexchange attribute domain value "X"	Bulletin No. 2023-02	2024-01	SNC	8
V	2	Added 599900 with Exchange/Nonexchange attribute domain value "X"	Bulletin No. 2023-02	2024-01	SNC	8
V	7	Added 571400 with Exchange/Nonexchange attribute domain value "X"	Bulletin No. 2023-02	2024-01	SNC	8
V	7	Added 599900 with Exchange/Nonexchange attribute domain value "X"	Bulletin No. 2023-02	2024-01	SNC	8
V	Footnote					
V	None				SNC	
V	Statement of Changes in Net Position:					
V	<u>Line</u>					
V	15	Added 571400 with Exchange/Nonexchange attribute domain value "E/T"	Bulletin No. 2023-02	2024-01	SCNP	8
V	15	Added 599900 with Exchange/Nonexchange attribute domain value "E/T"	Bulletin No. 2023-02	2024-01	SCNP	8
V	Statement of Custodial Activity:					
V	<u>Line</u>					
V	None					
V	Footnote					

**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>
	None				SCA	
V	Statement of Budgetary Resources:					
	<u>Column</u>					
	None				SBR	
V						
V	<u>Line</u>					
V	1071	Added USSGL accounts 403500 and 480110	Bulletin No. 2023-02	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	
V						
	<u>Line</u>					
V	1047	Added	Bulletin No. 2023-02	2024-01	SF 133/Schedule P	4
V	1068	Added	Bulletin No. 2023-02	2024-01	SF 133/Schedule P	4
V	1070	Revised calculation detail	Bulletin No. 2023-02	2024-01	SF 133/Schedule P	4
V	3012	Added	Bulletin No. 2023-02	2024-01	SF 133/Schedule P	4
V	3050	Added USSGL account 480110	Bulletin No. 2023-02	2024-01	SF 133/Schedule P	8
V	3200	Revised calculation detail	Bulletin No. 2023-02	2024-01	SF 133/Schedule P	1
	<u>Footnote</u>					
V	9	Revised	Bulletin No. 2023-02	2024-01	SF 133/Schedule P	1
V	10	Revised	Bulletin No. 2023-02	2024-01	SF 133/Schedule P	1
	USSGL Crosswalks to Reclassified Statements:					
VI	Reclassified Balance Sheet:					
VI	<u>Column</u>					
VI	None				RBS	
VI						
	<u>Line</u>					
V	12	Revised Line Name to "General and right-to-use property, plant, and equipment, net (Note 10)"	Bulletin No. 2023-02	2024-01	BS	9
V	12	Added USSGL 195000	Bulletin No. 2023-02	2024-01	BS	9
V	12	Added USSGL 195900	Bulletin No. 2023-02	2024-01	BS	9
V	17	Added USSGL 193000	Bulletin No. 2023-02	2024-01	BS	9
V	17	Added USSGL 193900	Bulletin No. 2023-02	2024-01	BS	9
V	24	Revised Line Name to "Other Debt (Note 14B)"	Bulletin No. 2023-02	2024-01	BS	9
V	29	Removed USSGL 259000 from Line 29	Bulletin No. 2023-02	2024-01	BS	9
V	37	Added USSGL 214010	Bulletin No. 2023-02	2024-01	BS	9
V	37	Added USSGL 233000	Bulletin No. 2023-02	2024-01	BS	9

**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>Validation Number</u>					
VII	27	Added Credit Cohort Year 2024	Bulletin No. 2023-02	2024-01	VAL	5
VII	27E	Added exceptions for Credit Cohort Year 2025; Deleted exceptions for Credit Cohort Year 2024	Bulletin No. 2023-02	2024-01	VAL	5
VII	Edits					
	<u>Edit Number</u>					

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

Bulletin No. 2023-02	
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.

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

Bulletin No. 2023-02

17	Change is needed to account for the extension of a requirement deadline.
----	--