

**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	Definition					
IV	USSGL Proprietary and Budgetary Account Attribute Table:					
IV	Attribute					
USSGL						
IV	413415	Revised Debit/Credit attribute domain value from "C" to "D/C" and PYA attribute domain value from "X" to "P/X"	Bulletin No. 2023-011	2023-12	ATT TBL	1
IV	417500	Revised Authority Type attribute domain value from "P/S" to "D/P/S"	Bulletin No. 2023-011	2023-12	ATT TBL	1
IV	423100	Revised Year of BA attribute domain value from blank to "BAL/NEW"	Bulletin No. 2023-011	2023-12	ATT TBL	1
<i>USSGL Crosswalks to Standard External Reports:</i>						
V	Balance Sheet:					
V	Column					
Footnote						
Statement of Net Cost:						
V	Line					
Footnote						
V	Footnote					

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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>
	Statement of Changes in Net Position					
V	Line					
	Footnote					
	Statement of Custodial Activity:					
V	Line					
	Footnote					
V	None					
V						
	Statement of Budgetary Resources:					
V	Column					
V	None					
V						
	Line					
V	1071	Added USSGL account 413415 with Footnote 3	Bulletin No. 2023-11	2023-12	SBR	1
V	1290	Added USSGL account 439504; Added USSGL account 417500 with Authority Type attribute domain value "D"	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	Footnote					
V	SF 133 and Schedule P: Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule					
	Column					
	None					
	Line					
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	1172	Added USSGL account 417500	Bulletin No. 2023-11	2023-12	SF133/Schedule P	1
V	1173	Added USSGL account 417500	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

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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	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
V	5052	Added USSGL accounts 413100, 413120, 413200, 413300, 413400, 413415, 413500, 413600, 413700, 413900, 415300, 415700, 438200, 438400, 439200, 439300 and	Bulletin No. 2023-11	2023-12	SF133/Schedule P	4
V	5053	Deleted	Bulletin No. 2023-11	2023-12	SF133/Schedule P	4
V	Footnote					
V	USSGL Crosswalks to Reclassified Statements:					
VI	Reclassified Statement of Net Cost:					
	Line					
VI						
VI	Footnote					
	None				RSNC	
VI	Reclassified Statement of Operations and Changes in Net Position					
	Line					
VI	Footnote					
VII	Validations and Edits					
VII	Validations					
	Validation Number					
VII	46	Revised description	Bulletin No. 2023-11	2023-12	VAL	1
VII	46E	Revised description	Bulletin No. 2023-11	2023-12	VAL	1
VII	70E	Added pass exception for TAS 015 X 5608	Bulletin No. 2023-11	2023-10	VAL	6
VII	76	Added USSGL account 439190	Bulletin No. 2023-11	2023-10	VAL	2
VII	Edits					
	Edit Number					
VII	4	Deleted USSGL account 412250	Bulletin No. 2023-11	2023-09	EDIT	2
VII	21	Added USSGL account 439190 to Closing Group 420190	Bulletin No. 2023-11	2023-12	EDIT	2
VII	24	Added USSGL account 439190	Bulletin No. 2023-11	2023-09	EDIT	2
Bulletin No. 2023-11						
Part 2 Fiscal 2024						

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
I	<i>USSGL Chart of Accounts:</i>					
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
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

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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>
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
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:					
	Definition					
IV	USSGL Proprietary and Budgetary Account Attribute Table:					
	Attribute					
	USSGL					
IV	413415	Revised Debit/Credit attribute domain value from "C" to "D/C" and PYA attribute domain value from "X" to "P/X"	Bulletin No. 2023-011	2024-01	ATT TBL	1
IV	417500	Revised Authority Type attribute domain value from "P/S" to "D/P/S"	Bulletin No. 2023-011	2024-01	ATT TBL	1
IV	423100	Revised Year of BA attribute domain value from blank to "BAL/NEW"	Bulletin No. 2023-11	2024-01	ATT TBL	1
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	433000	Added	Bulletin No. 2023-11	2024-01	ATT TBL	8
	<i>USSGL Crosswalks to Standard External Reports:</i>					
	Balance Sheet:					
	Column					
V	None					
V	Line					
V	Footnote					
V	Statement of Net Cost:					
	Column					
V	Line					
V	Footnote					
	None					
V	Statement of Changes in Net Position:					
	Line					
V	Statement of Custodial Activity:					
	Line					

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	None					
V	Footnote					
	None				SCA	
V	Statement of Budgetary Resources:					
	<u>Column</u>					
	None				SBR	
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" for USSGL account 432000.	Bulletin No. 2023-11	2024-01	SBR	1
V	1290	Added USSGL account 417500 with Authority Type attribute domain value "D"; 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

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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	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
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	1172	Added USSGL account 417500	Bulletin No. 2023-11	2024-01	SF 133/Schedule P	1
V	1173	Added USSGL account 417500	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	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	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	Bulletin No. 2023-11	2024-01	SF 133/Schedule P	1

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
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	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	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	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	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	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	Bulletin No. 2023-11	2024-01	SF 133/Schedule P	1
V	4033	Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL account	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	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	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	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	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	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	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	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	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	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	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	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	Bulletin No. 2023-11	2024-01	SF 133/Schedule P	1
V	5050	Added USSGL accounts 413600, 413700, 413900, 415300, 438400 and 439700;	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
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

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
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	Footnote					
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
USSGL Crosswalks to Reclassified Statements:						
Reclassified Statement of Net Cost:						
VI	Column					
VI	None				RSNC	
VI	Line					
	Footnote					
VI	None				RSNC	
VI	Reclassified Statement of Operations and Changes in Net Position					
	Column					
VI	None				RSOCNP	
VI						
VI	Line					
	Footnote					
VI						
VI						
VII	Validations and Edits					
VII	Validations					
	Validation Number					
VII	45	Added USSGL accounts 432100 and 433000; Revised Name and Description	Bulletin No. 2023-11	2024-01	VAL	8
VII	45E	Revised Name and Description	Bulletin No. 2023-11	2024-01	VAL	8
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
VII	131	Added	Bulletin No. 2023-11	2024-01	VAL	1
VII	132	Added	Bulletin No. 2023-11	2024-01	VAL	1
VII	Edits					

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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>
	Edit Number					
VII	3	Added USSGL account 433000	Bulletin No. 2023-11	2024-01	EDIT	8
VII	4	Added USSGL accounts 432100, 433000, and 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 Closing Group 433000 with USSGL accounts 432100 and 433000; Added USSGL accounts 439190, 480110, and 490110 to Closing Groups 420190, 480100, and 490100 respectively	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 432100, 433000, 439190, 480110, and 490110	Bulletin No. 2023-11	2024-01	EDIT	8
VII	44	Added Balance Sheet Line 30	Bulletin No. 2023-11	2024-01	EDIT	2
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 432100, 433000, 480110 and 490110	Bulletin No. 2023-11	2024-01	EDIT	8
VII	69	Added USSGL accounts 432100, 433000, 480110 and 490110	Bulletin No. 2023-11	2024-01	EDIT	8
VII	70	Added USSGL accounts 432100, 433000, 480110 and 490110	Bulletin No. 2023-11	2024-01	EDIT	8
VII	71	Added USSGL accounts 432100, 433000, 480110 and 490110	Bulletin No. 2023-11	2024-01	EDIT	8
VII	72	Added USSGL accounts 432100, 433000, 480110 and 490110	Bulletin No. 2023-11	2024-01	EDIT	8
VII	73	Added USSGL accounts 432100, 433000, 480110 and 490110	Bulletin No. 2023-11	2024-01	EDIT	8
VII	100	Added USSGL accounts 432100, 433000, 480110 and 490110	Bulletin No. 2023-11	2024-01	EDIT	8
VII	101	Added USSGL accounts 432100, 433000, 480110 and 490110	Bulletin No. 2023-11	2024-01	EDIT	8
VII	102	Added USSGL accounts 432100, 433000, 480110 and 490110	Bulletin No. 2023-11	2024-01	EDIT	8
VII	103	Added USSGL accounts 432100, 433000, 480110 and 490110	Bulletin No. 2023-11	2024-01	EDIT	8
VII	104	Added USSGL accounts 432100, 433000, 480110 and 490110	Bulletin No. 2023-11	2024-01	EDIT	8
VII	105	Added USSGL accounts 432100, 433000, 480110 and 490110	Bulletin No. 2023-11	2024-01	EDIT	8
VII	106	Added USSGL accounts 432100, 433000, 480110 and 490110	Bulletin No. 2023-11	2024-01	EDIT	8
VII	107	Added USSGL accounts 432100, 433000, 480110 and 490110	Bulletin No. 2023-11	2024-01	EDIT	8
VII	118	Added USSGL accounts 432100, 433000, 480110 and 490110	Bulletin No. 2023-11	2024-01	EDIT	8
VII	119	Added USSGL accounts 432100, 433000, 480110 and 490110	Bulletin No. 2023-11	2024-01	EDIT	8
VII	120	Added USSGL accounts 432100, 433000, 480110 and 490110	Bulletin No. 2023-11	2024-01	EDIT	8
VII	121	Added USSGL accounts 432100, 433000, 480110 and 490110	Bulletin No. 2023-11	2024-01	EDIT	8
VII	122	Added USSGL accounts 432100, 433000, 480110 and 490110	Bulletin No. 2023-11	2024-01	EDIT	8
VII	123	Added USSGL accounts 432100, 433000, 480110 and 490110	Bulletin No. 2023-11	2024-01	EDIT	8
VII	134	Added USSGL accounts 432100, 433000, 480110 and 490110	Bulletin No. 2023-11	2024-01	EDIT	8
VII	135	Added USSGL accounts 432100, 433000, 480110 and 490110	Bulletin No. 2023-11	2024-01	EDIT	8
VII	136	Added USSGL accounts 432100, 433000, 480110 and 490110	Bulletin No. 2023-11	2024-01	EDIT	8
VII	137	Added USSGL accounts 432100, 433000, 480110 and 490110	Bulletin No. 2023-11	2024-01	EDIT	8
VII	138	Added USSGL accounts 432100, 433000, 480110 and 490110	Bulletin No. 2023-11	2024-01	EDIT	8
VII	139	Added USSGL accounts 432100, 433000, 480110 and 490110	Bulletin No. 2023-11	2024-01	EDIT	8
VII	156	Added USSGL accounts 432100, 433000, 480110 and 490110	Bulletin No. 2023-11	2024-01	EDIT	8
VII	157	Added USSGL accounts 432100, 433000, 480110 and 490110	Bulletin No. 2023-11	2024-01	EDIT	8
VII	158	Added USSGL accounts 432100, 433000, 480110 and 490110	Bulletin No. 2023-11	2024-01	EDIT	8
VII	159	Added USSGL accounts 432100, 433000, 480110 and 490110	Bulletin No. 2023-11	2024-01	EDIT	8
VII	160	Added USSGL accounts 432100, 433000, 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

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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	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 432100, 433000, 480110 and 490110	Bulletin No. 2023-11	2024-01	EDIT	8
VII	165	Added USSGL accounts 432100, 433000, 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
VII	183	Added USSGL accounts 432100, 433000, 480110 and 490110	Bulletin No. 2023-11	2024-01	EDIT	8
VII	192	Added USSGL accounts 432100, 433000, 480110 and 490110	Bulletin No. 2023-11	2024-01	EDIT	8
VII	193	Added USSGL accounts 432100, 433000, 480110 and 490110	Bulletin No. 2023-11	2024-01	EDIT	8
VII	194	Added USSGL accounts 432100, 433000, 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 432100, 433000, 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
Bulletin No. 2023-08						
Part 1 Fiscal 2023						
I	USSGL Chart of Accounts:					
II	USSGL Accounts and Definitions:					
II	111000	Revised	Bulletin No. 2023-08	2023-09	ACCT DEF	9
III	USSGL Account Transactions:					
III	A118	Revised	Bulletin No. 2023-08	2023-09	TC	1
III	A123	Revised	Bulletin No. 2023-08	2023-09	TC	1
III	A468	Revised	Bulletin No. 2023-08	2023-09	TC	1
III	A498	Revised	Bulletin No. 2023-08	2023-09	TC	1
III	F302	Revised	Bulletin No. 2023-08	2023-09	TC	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>
IV	<i>USSGL Account Attributes:</i>					
	USSGL Proprietary and Budgetary Account Attribute Definition Report:					
IV	Definition					
IV	USSGL Proprietary and Budgetary Account Attribute Table:					
IV	Attribute					
	USSGL					
IV	438200	Revised Authority Type attribute domain value from "B/C/D/P/S" to "B/C/D/P/S/X"	Bulletin No. 2023-08	2023-09	ATT TBL	1
IV	438400	Revised Authority Type attribute domain value from "B/C/D/P/S" to "B/C/D/P/S/X"	Bulletin No. 2023-08	2023-09	ATT TBL	1
	<i>USSGL Crosswalks to Standard External Reports:</i>					
V	Balance Sheet:					
V	Column					
V	Line					
V	40.1	Added reference to Footnote 10	Bulletin No. 2023-08	2023-09	BS	9
V	40.2	Added reference to Footnote 10	Bulletin No. 2023-08	2023-09	BS	9
V	41.1	Added reference to Footnote 10	Bulletin No. 2023-08	2023-09	BS	9
V	41.2	Added reference to Footnote 10	Bulletin No. 2023-08	2023-09	BS	9
	Footnote					
V	10	Added	Bulletin No. 2023-08	2023-09	BS	9
	Statement of Net Cost:					
V	Line					
V	Footnote					
V						
	Statement of Changes in Net Position					
V	Line					
	Footnote					
	Statement of Custodial Activity:					
V	Line					
	Footnote					
V						
V						
	Statement of Budgetary Resources:					
V	Column					
V	None					
V	Line					
V	1071	Added USSGL Account 438400 with Authority Type attribute domain value "X"	Bulletin No. 2023-08	2023-09	SBR	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>
V	1290	Added USSGL Accounts 438200 and 438400 with Authority Type attribute domain value "X"	Bulletin No. 2023-08	2023-09	SBR	1
V	1690	Deleted USSGL Account 439504	Bulletin No. 2023-08	2023-09	SBR	2
V	1890	Added USSGL Account 439504	Bulletin No. 2023-08	2023-09	SBR	2
V	Footnote					
V	SF 133 and Schedule P: Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule					
	Column					
	None					
V	Line					
V	1000	Added USSGL Account 438400 with Reimbursable Flag attribute domain value "R" and Fund Type attribute domain value "ER"	Bulletin No. 2023-08	2023-06	SF 133/Schedule P	1
V	1000	Added USSGL Account 438400 with Authority Type attribute domain value "X"	Bulletin No. 2023-08	2023-09	SF 133/Schedule P	1
V	1020	Added USSGL Account 438400 with Authority Type attribute domain value "X"; Revised Fund Type attribute domain value from "EG/EP/TR" to "EG/EP/ER/TR" for USSGL Account 438400 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2023-08	2023-09	SF 133/Schedule P	1
V	1202	Added USSGL account 438400 with Authority Type attribute domain value "X"	Bulletin No. 2023-08	2023-09	SF 133/Schedule P	1
V	1232	Added USSGL account 438200 with Authority Type attribute domain value "X"	Bulletin No. 2023-08	2023-09	SF 133/Schedule P	1
V	1802	Added USSGL Account 438400 with Reimbursable Flag attribute domain value "R" and Fund Type attribute domain value "ER"	Bulletin No. 2023-08	2023-06	SF 133/Schedule P	1
V	1823	Revised Fund Type attribute domain value from "EG/EP/TR" to EG/EP/ER/TR" for USSGL Account 438200 with Reimbursable Flag attribute domain value "R"; Added USSGL Account 438300 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2023-08	2023-06	SF 133/Schedule P	1
V	5090	Added USSGL Account 438400 with Reimbursable Flag attribute domain value "R" and Fund Type attribute domain value "ER"	Bulletin No. 2023-08	2023-06	SF 133/Schedule P	1
V	5092	Revised Fund Type attribute domain value from "EG/EP/TR" to EG/EP/ER/TR" for USSGL Account 438200 with Reimbursable Flag attribute domain value "R"; Added USSGL Account 438300 with Reimbursable Flag attribute domain value "R" and Fund Type attribute domain value "ER"; Added USSGL Account 438400 with Reimbursable Flag attribute domain value "R" and Fund Type attribute domain value "ER"	Bulletin No. 2023-08	2023-06	SF 133/Schedule P	1
V	5093	Revised Fund Type attribute domain value from "EG/EP/TR" to "EG/EP/ER/TR" for USSGL Account 438400 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2023-08	2023-09	SF 133/Schedule P	1
V	5094	Revised Fund Type attribute domain value from "EG/EP/TR" to "EG/EP/ER/TR" for USSGL Account 438400 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2023-08	2023-09	SF 133/Schedule P	1
V	5095	Revised Fund Type attribute domain value from "EG/EP/TR" to "EG/EP/ER/TR" for USSGL Account 438400 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2023-08	2023-09	SF 133/Schedule P	1
V	5096	Added USSGL account 438400 with Authority Type attribute domain value "X"	Bulletin No. 2023-08	2023-09	SF 133/Schedule P	1
V	5098	Added USSGL account 438400 with Authority Type attribute domain value "X"	Bulletin No. 2023-08	2023-09	SF 133/Schedule P	1
V	5312	Added USSGL Account 438400 with Reimbursable Flag attribute domain value "R" and Fund Type attribute domain value "ER"	Bulletin No. 2023-08	2023-06	SF 133/Schedule P	1
V	5314	Added USSGL Account 438400 with Reimbursable Flag attribute domain value "R" and Fund Type attribute domain value "ER"	Bulletin No. 2023-08	2023-06	SF 133/Schedule P	1
V	Footnote					

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
V	9	Deleted	Bulletin No. 2023-08	2023-09	SF 133/Schedule P	1
V	10	Revised to Footnote 9	Bulletin No. 2023-08	2023-09	SF 133/Schedule P	1
V	11	Revised to Footnote 10	Bulletin No. 2023-08	2023-09	SF 133/Schedule P	1
V	12	Revised to Footnote 11	Bulletin No. 2023-08	2023-09	SF 133/Schedule P	1
V	13	Revised to Footnote 12	Bulletin No. 2023-08	2023-09	SF 133/Schedule P	1
V	14	Revised to Footnote 13	Bulletin No. 2023-08	2023-09	SF 133/Schedule P	1
V	15	Revised to Footnote 14	Bulletin No. 2023-08	2023-09	SF 133/Schedule P	1
V	16	Revised to Footnote 15	Bulletin No. 2023-08	2023-09	SF 133/Schedule P	1
V	17	Revised to Footnote 16	Bulletin No. 2023-08	2023-09	SF 133/Schedule P	1
V	18	Revised to Footnote 17	Bulletin No. 2023-08	2023-09	SF 133/Schedule P	1
V	19	Revised to Footnote 18	Bulletin No. 2023-08	2023-09	SF 133/Schedule P	1
V	USSGL Crosswalks to Reclassified Statements:					
	Reclassified Balance Sheet:					
VI	Entire Crosswalk	Reclassified Balance Sheet is being removed from publication due to redundancy with Balance Sheet.	Bulletin No. 2023-08	2023-09	RBS	14
VI	Reclassified Statement of Net Cost:					
	Line					
VI	12.3	Revised line description from "Purchase of assets offset (RC 24) - 2" to "Purchase of assets offset (RC 24) - Footnote 2"	Bulletin No. 2023-08	2023-09	RSNC	2
VI	Footnote					
	RSNC					
VI	Reclassified Statement of Operations and Changes in Net Position					
	Line					
VI	Footnote					
VII	Validations and Edits					
VII	Validations					
	Validation Number					
VII	99E	Deleted pass exception for TAS 455 X 4110 with USSGL account 438200	Bulletin No. 2023-08	2023-05	VAL	1
VII	99E	Added pass exceptions for TAS068 X 4310 and 097 X 4555 with USSGL account 438400	Bulletin No. 2023-08	2023-06	VAL	6
VII	99E	Added pass exception for TAS 096 X 4902 with USSGL account 438400	Bulletin No. 2023-08	2023-07	VAL	6
VII	Edits					
	Edit Number					
VII	4	Added Federal/Non-Federal code "F" to USSGL accounts 415400, 415500, 422500, 422512, and 425512	Bulletin No. 2023-08	2023-07	EDIT	8
VII	161	Revised Name	Bulletin No. 2023-08	2023-07	EDIT	2
VII	162	Revised Name	Bulletin No. 2023-08	2023-07	EDIT	2
VII	184	Revised Name, Description, and Left Side Label	Bulletin No. 2023-08	2023-07	EDIT	2
VII	185	Revised Name, Description, and Left Side Label	Bulletin No. 2023-08	2023-07	EDIT	2
VII	186	Revised Name, Description, and Left Side Label	Bulletin No. 2023-08	2023-07	EDIT	2
VII	187	Revised Name, Description, and Left Side Label	Bulletin No. 2023-08	2023-07	EDIT	2
VII	188	Revised Name, Description, and Left Side Label	Bulletin No. 2023-08	2023-07	EDIT	2

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
VII	189	Revised Name, Description, and Left Side Label	Bulletin No. 2023-08	2023-07	EDIT	2
VII	190	Revised Name, Description, and Left Side Label	Bulletin No. 2023-08	2023-07	EDIT	2
VII	191	Revised Name, Description, and Left Side Label	Bulletin No. 2023-08	2023-07	EDIT	2
VII	195	Revised Name	Bulletin No. 2023-08	2023-07	EDIT	2
VII	196	Revised Name	Bulletin No. 2023-08	2023-07	EDIT	2
VII	198	Added	Bulletin No. 2023-08	2023-07	EDIT	1
VII	199	Added	Bulletin No. 2023-08	2023-07	EDIT	1
VII	200	Added	Bulletin No. 2023-08	2023-07	EDIT	1
Bulletin No. 2023-08						
Part 2 Fiscal 2024						
I	USSGL Chart of Accounts:					
I	490110	Added	Bulletin No. 2023-08	2024-01	ACCT DEF	8
I	593900	Added	Bulletin No. 2023-08	2024-01	ACCT DEF	8
II	USSGL Accounts and Definitions:					
II	259000	Revised	Bulletin No. 2023-08	2024-01	ACCT DEF	8
II	490110	Added	Bulletin No. 2023-08	2024-01	ACCT DEF	8
II	593900	Added	Bulletin No. 2023-08	2024-01	ACCT DEF	8
II	693000	Added	Bulletin No. 2023-08	2024-01	ACCT DEF	8
III	USSGL Account Transactions:					
III	A118	Revised	Bulletin No. 2023-08	2024-01	TC	1
III	A123	Revised	Bulletin No. 2023-08	2024-01	TC	1
III	A188	Revised	Bulletin No. 2023-08	2024-01	TC	1
III	A201	Added	Bulletin No. 2023-08	2024-01	TC	1
III	A468	Revised	Bulletin No. 2023-08	2024-01	TC	1
III	A498	Revised	Bulletin No. 2023-08	2024-01	TC	1
III	B134	Revised	Bulletin No. 2023-08	2024-01	TC	8
III	D105	Revised	Bulletin No. 2023-08	2024-01	TC	1
III	D109	Added	Bulletin No. 2023-08	2024-01	TC	8
III	E510	Revised	Bulletin No. 2023-08	2024-01	TC	3
III	E514	Revised	Bulletin No. 2023-08	2024-01	TC	3
III	E606	Revised	Bulletin No. 2023-08	2024-01	TC	3
III	E610	Revised	Bulletin No. 2023-08	2024-01	TC	3
III	F302	Revised	Bulletin No. 2023-08	2024-01	TC	1
III	F331	Added	Bulletin No. 2023-08	2024-01	TC	8
USSGL Account Attributes:						
IV	USSGL Proprietary and Budgetary Account Attribute Table:					
	Definition					
IV	USSGL Proprietary and Budgetary Account Attribute Table:					
	Attribute					

**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>
	USSGL					
IV	438200	Revised Authority Type attribute domain value from "B/C/D/P/S" to "B/C/D/P/S/X"	Bulletin No. 2023-08	2024-01	ATT TBL	1
IV	438400	Revised Authority Type attribute domain value from "B/C/D/P/S" to "B/C/D/P/S/X"	Bulletin No. 2023-08	2024-01	ATT TBL	1
IV	490110	Added	Bulletin No. 2023-08	2024-01	ATT TBL	8
IV	593000	Revised to add "X" in the Exchange/Non-Exchange Column"	Bulletin No. 2023-08	2024-01	ATT TBL	14
IV	593300	Revised to add "X" in the Exchange/Non-Exchange Column"	Bulletin No. 2023-08	2024-01	ATT TBL	14
IV	593900	Added	Bulletin No. 2023-08	2024-01	ATT TBL	8
V	USSGL Crosswalks to Standard External Reports:					
	Balance Sheet:					
	Column					
V	None				BS	
V	Line					
V	41.1	Added reference to Footnote 10	Bulletin No. 2023-08	2024-01	BS	9
V	41.2	Added reference to Footnote 10	Bulletin No. 2023-08	2024-01	BS	9
V	42.1	Added reference to Footnote 10	Bulletin No. 2023-08	2024-01	BS	9
V	42.2	Added reference to Footnote 10	Bulletin No. 2023-08	2024-01	BS	9
V	Footnote					
V	10	Added	Bulletin No. 2023-08	2024-01	BS	9
V	Statement of Net Cost:					
	Column					
V	Line					
V	1	Revised to Add "N" to the Fed/Non-Fed Column for USSGL 671300	Bulletin No. 2023-08	2024-01	SNC	14
V	2	Revised to Add "N" to the Fed/Non-Fed Column for USSGL 593300	Bulletin No. 2023-08	2024-01	SNC	14
V	2	Added USSGL 593900	Bulletin No. 2023-08	2024-01	SNC	8
V	Footnote					
	None					
V	Statement of Changes in Net Position:					
	Line					
V	Statement of Custodial Activity:					
	Line					
V	Footnote					
	None					
V	Statement of Budgetary Resources:					
	Column					
	None					
V	Line					
V	Line					

**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	1071	Added USSGL Account 490110; Added USSGL Account 438400 with Authority Type attribute domain value "X"	Bulletin No. 2023-08	2024-01	SBR	1, 8
V	1290	Added USSGL Accounts 438200 and 438400 with Authority Type attribute domain value "X"	Bulletin No. 2023-08	2024-01	SBR	1
V	1690	Deleted USSGL Account 439504	Bulletin No. 2023-08	2024-01	SBR	2
V	1890	Added USSGL Account 439504	Bulletin No. 2023-08	2024-01	SBR	2
	Footnote					
	None				SBR	
V	SF 133 and Schedule P: Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule					
	Column					
	None				SF 133/Schedule P	
	Line					
V	1000	Added USSGL Account 438400 with Authority Type attribute domain value "X"; Revised Fund Type attribute domain value from "EG/EP/TR" to "EG/EP/ER/TR" for USSGL Account 438400 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2023-08	2024-01	SF 133/Schedule P	1
V	1020	Added USSGL Account 438400 with Authority Type attribute domain value "X"; Revised Fund Type attribute domain value from "EG/EP/TR" to "EG/EP/ER/TR" for USSGL Account 438400 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2023-08	2024-01	SF 133/Schedule P	1
V	1047	Added USSGL Account 490110	Bulletin No. 2023-08	2024-01	SF 133/Schedule P	1
V	1202	Added USSGL Account 438400 with Authority Type attribute domain value "X"	Bulletin No. 2023-08	2024-01	SF 133/Schedule P	1
V	1232	Added USSGL Account 438200 with Authority Type attribute domain value "X"	Bulletin No. 2023-08	2024-01	SF 133/Schedule P	1
V	1802	Revised Fund Type attribute domain value from "EG/EP/TR" to "EG/EP/ER/TR" for USSGL Account 438400 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2023-08	2024-01	SF 133/Schedule P	1
V	1823	Revised Fund Type attribute domain value from "EG/EP/TR" to "EG/EP/ER/TR" for USSGL Account 438200 with Reimbursable Flag attribute domain value "R"; Added USSGL Account 438300 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2023-08	2024-01	SF 133/Schedule P	1
V	3012	Added USSGL Account 490110	Bulletin No. 2023-08	2024-01	SF 133/Schedule P	1
V	3050	Added USSGL Account 490110	Bulletin No. 2023-08	2024-01	SF 133/Schedule P	1
V	5090	Added USSGL Account 438400 with Reimbursable Flag attribute domain value "R" and Fund Type attribute domain value "ER"	Bulletin No. 2023-08	2024-01	SF 133/Schedule P	1
V	5092	Revised Fund Type attribute domain value from "EG/EP/TR" to "EG/EP/ER/TR" for USSGL Account 438200 with Reimbursable Flag attribute domain value "R"; Added USSGL Account 438300 with Reimbursable Flag attribute domain value "R" and Fund Type attribute domain value "ER"; Added USSGL Account 438400 with Reimbursable Flag attribute domain value "R" and Fund Type attribute domain value "ER"	Bulletin No. 2023-08	2024-01	SF 133/Schedule P	1
V	5093	Revised Fund Type attribute domain value from "EG/EP/TR" to "EG/EP/ER/TR" for USSGL Account 438400 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2023-08	2024-01	SF 133/Schedule P	1
V	5094	Revised Fund Type attribute domain value from "EG/EP/TR" to "EG/EP/ER/TR" for USSGL Account 438400 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2023-08	2024-01	SF 133/Schedule P	1
V	5095	Revised Fund Type attribute domain value from "EG/EP/TR" to "EG/EP/ER/TR" for USSGL Account 438400 with Reimbursable Flag attribute domain value "R"	Bulletin No. 2023-08	2024-01	SF 133/Schedule P	1
V	5096	Added USSGL account 438400 with Authority Type attribute domain value "X"	Bulletin No. 2023-08	2024-01	SF 133/Schedule P	1
V	5098	Added USSGL account 438400 with Authority Type attribute domain value "X"	Bulletin No. 2023-08	2024-01	SF 133/Schedule P	1

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
V	5312	Added USSGL Account 438400 with Reimbursable Flag attribute domain value "R" and Fund Type attribute domain value "ER"	Bulletin No. 2023-08	2024-01	SF 133/Schedule P	1
V	5314	Added USSGL Account 438400 with Reimbursable Flag attribute domain value "R" and Fund Type attribute domain value "ER"	Bulletin No. 2023-08	2024-01	SF 133/Schedule P	1
V	Footnote					
V	9	Deleted	Bulletin No. 2023-08	2024-01	SF 133/Schedule P	1
V	10	Revised to Footnote 9	Bulletin No. 2023-08	2024-01	SF 133/Schedule P	1
V	11	Revised to Footnote 10	Bulletin No. 2023-08	2024-01	SF 133/Schedule P	1
V	12	Revised to Footnote 11	Bulletin No. 2023-08	2024-01	SF 133/Schedule P	1
V	13	Revised to Footnote 12	Bulletin No. 2023-08	2024-01	SF 133/Schedule P	1
V	14	Revised to Footnote 13	Bulletin No. 2023-08	2024-01	SF 133/Schedule P	1
V	15	Revised to Footnote 14	Bulletin No. 2023-08	2024-01	SF 133/Schedule P	1
V	16	Revised to Footnote 15	Bulletin No. 2023-08	2024-01	SF 133/Schedule P	1
V	17	Revised to Footnote 16	Bulletin No. 2023-08	2024-01	SF 133/Schedule P	1
V	18	Deleted	Bulletin No. 2023-08	2024-01	SF 133/Schedule P	1
V	19	Revised to Footnote 17	Bulletin No. 2023-08	2024-01	SF 133/Schedule P	1
		<i>USSGL Crosswalks to Reclassified Statements:</i>				
VI	Reclassified Balance Sheet:					
VI	Entire Crosswalk	Reclassified Balance Sheet is being removed from publication due to redundancy with Balance Sheet.	Bulletin No. 2023-08	2024-01	RBS	14
		Reclassified Statement of Net Cost:				
VI	Column					
VI					RSNC	
VI	Line					
VI	2	Revised to Add "N" to the Fed/Non-Fed Column for USSGL 671300	Bulletin No. 2023-08	2024-01	RSNC	14
VI	11	Revised to Add "X" to the Exchange/Non-Exchange Column for USSGL 593000	Bulletin No. 2023-08	2024-01	RSNC	14
VI	11	Revised to Add "X" to the Exchange/Non-Exchange Column and "N" for Fed/Non-Fed Column for USSGL 593300	Bulletin No. 2023-08	2024-01	RSNC	14
VI	11	Added USSGL 593900	Bulletin No. 2023-08	2024-01	RSNC	8
VI	12.2	Revised to Add "X" to the Exchange/Non-Exchange Column for USSGL 593000	Bulletin No. 2023-08	2024-01	RSNC	14
VI	12.2	Added USSGL 593900	Bulletin No. 2023-08	2024-01	RSNC	8
VI	12.3	Revised line description from "Purchase of assets offset (RC 24) - 2" to "Purchase of assets offset (RC 24) - Footnote 2"	Bulletin No. 2023-08	2024-01	RSNC	2
VI	Reclassified Statement of Operations and Changes in Net Position					
VI	Column					
VI	None				RSOCNP	
VI						

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
III	C140	Revised	Bulletin No. 2023-04	2023-06	TC	8
III	C146	Revised	Bulletin No. 2023-04	2023-06	TC	8
III	C169	Added	Bulletin No. 2023-04	2023-06	TC	9
III	C171	Added	Bulletin No. 2023-04	2023-06	TC	9
III	C414	Revised	Bulletin No. 2023-04	2023-06	TC	3
III	F112	Revised	Bulletin No. 2023-04	2023-06	TC	8
IV	USSGL Account Attributes:					
	USSGL Proprietary and Budgetary Account Attribute Definition Report:					
IV	Definition					
IV	USSGL Proprietary and Budgetary Account Attribute Table:					
IV	Attribute					
	USSGL					
IV	417400	Revised Authority Type attribute domain value from "X" to "P/X" and TAS Status attribute domain value from "U" to "U/E"	Bulletin No. 2023-04	2023-03	ATT TBL	1
IV	439502	Revised Authority Type attribute domain value from "D/P/R/S" to "P/R/S"	Bulletin No. 2023-04	2023-06	ATT TBL	1
IV	439730	Revised Reporting Type Code attribute domain value from "U" to "E/F/U"	Bulletin No. 2023-04	2023-06	ATT TBL	1
	USSGL Crosswalks to Standard External Reports:					
V	Balance Sheet:					
V	Column					
V	Line					
V	15	Removed Line 15, "Investment in special purpose vehicles"	Bulletin No. 2023-04	2023-06	BS	9
	Footnote					
	Statement of Net Cost:					
V	Line					
V	Footnote					
	Statement of Changes in Net Position					
V	Line					
	Footnote					
	Statement of Custodial Activity:					
V	Line					
	Footnote					
V	None					
	Statement of Budgetary Resources:					
V	Column					

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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	None					
V	Line					
V	1071	Added USSGL account 417400 with TAS Status attribute domain value "E"; Added USSGL account 439400 with Debit/Credit attribute domain value "D" and Begin/End attribute domain value "B"; Added USSGL account 439700 with Debit/Credit attribute domain value "C"	Bulletin No. 2023-04	2023-03	SBR	1
V	1290	Added USSGL account 439400 with Debit/Credit attribute domain value "D"; Added USSGL account 439700 with Debit/Credit attribute domain value "C"	Bulletin No. 2023-04	2023-03	SBR	1
V	1290	Revised Authority Type attribute domain value from "D/P/R" to "P/R" for USSGL account 439502	Bulletin No. 2023-04	2023-06	SBR	1
V	Footnote					
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	Line					
V	1000	Added USSGL account 439400 with Debit/Credit attribute domain value "D"; Added USSGL account 439700 with TAS Status attribute domain value "E";	Bulletin No. 2023-04	2023-03	SF 133/Schedule P	1
V	1020	Added USSGL account 417400 with TAS Status attribute domain value "E"	Bulletin No. 2023-04	2023-03	SF 133/Schedule P	1
V	1084	Added USSGL account 417400	Bulletin No. 2023-04	2023-04	SF 133/Schedule P	1
V	1101	Added USSGL account 439400 with Debit/Credit attribute domain value "D"	Bulletin No. 2023-04	2023-03	SF 133/Schedule P	1
V	1154	Revised Authority Type attribute domain value from "D/P/R" to "P/R" for USSGL account 439502	Bulletin No. 2023-04	2023-06	SF 133/Schedule P	1
V	1235	Added USSGL account 439700 with TAS Status attribute domain value "E"	Bulletin No. 2023-04	2023-03	SF 133/Schedule P	1
V	1254	Revised Authority Type attribute domain value from "D/P/R" to "P/R" for USSGL account 439502	Bulletin No. 2023-04	2023-06	SF 133/Schedule P	1
V	5096	Revised Debit Credit Line Sign for USSGL accounts 439700 and 439730 with PYA attribute domain value "B/P"	Bulletin No. 2023-04	2023-06	SF 133/Schedule P	1
V	5098	Revised Debit Credit Line Sign for USSGL accounts 415700 and 415730	Bulletin No. 2023-04	2023-06	SF 133/Schedule P	1
V	5311	Added USSGL account 439400 with Debit/Credit attribute domain value "D"; Added USSGL account 439700 with TAS Status attribute domain value "E";	Bulletin No. 2023-04	2023-03	SF 133/Schedule P	1
V	5313	Added USSGL account 439400 with Debit/Credit attribute domain value "D"	Bulletin No. 2023-04	2023-03	SF 133/Schedule P	1
V	5314	Added USSGL account 439700 with TAS Status attribute domain value "E"	Bulletin No. 2023-04	2023-03	SF 133/Schedule P	1
V	Footnote					
V	18	Added	Bulletin No. 2023-04	2023-03	SF 133/Schedule P	1
V	19	Added	Bulletin No. 2023-04	2023-03	SF 133/Schedule P	1
V	USSGL Crosswalks to Reclassified Statements:					
	Reclassified Balance Sheet:					
VI	<u>Column</u>					
VI	None				RBS	
VI	Line					
VI	15	Removed Line 15, "Investment in special purpose vehicles"	Bulletin No. 2023-04	2023-06	RBS	9

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
VI	Footnote					
VI	Reclassified Statement of Net Cost:					
	Line					
VI	Footnote					
	None				RSNC	
VI	Reclassified Statement of Operations and Changes in Net Position					
	Line					
VI	Footnote					
VII	Validations and Edits					
VII	Validations					
	Validation Number					
VII	17E	Revised fail exception	Bulletin No. 2023-04	2023-02	VAL	6
VII	17E	Revised fail exception	Bulletin No. 2023-04	2023-03	VAL	6
VII	22E	Added pass exceptions	Bulletin No. 2023-04	2023-02	VAL	6
VII	44E	Added pass exceptions	Bulletin No. 2023-04	2023-02	VAL	6
VII	44E	Added pass exceptions	Bulletin No. 2023-04	2023-03	VAL	6
VII	69E	Added pass exception	Bulletin No. 2023-04	2023-02	VAL	6
VII	99E	Added pass exceptions	Bulletin No. 2023-04	2023-02	VAL	6
VII	129E	Added pass exceptions	Bulletin No. 2023-04	2023-02	VAL	6
VII	130	Added	Bulletin No. 2023-04	2023-02	VAL	1
VII	130E	Added	Bulletin No. 2023-04	2023-02	VAL	1
VII	Edits					
	Edit Number					
VII	4	Added USSGL account 403500 to left side of edit	Bulletin No. 2023-04	2023-06	EDIT	1
VII	21	Added Authority Type Code "D" for USSGL account 419300 in Closing Group 420100	Bulletin No. 2023-04	2023-03	EDIT	1
VII	44	Deleted Line 15 "Investment in special purpose vehicles" from left side of edit	Bulletin No. 2023-04	2023-06	EDIT	19
VII	67	Added USSGL account 413810; Revised Description	Bulletin No. 2023-04	2023-03	EDIT	1
VII	161	Added TAS Status = Unexpired	Bulletin No. 2023-04	2023-06	EDIT	1
VII	162	Added TAS Status = Unexpired	Bulletin No. 2023-04	2023-06	EDIT	1
VII	193	Added	Bulletin No. 2023-04	2023-03	EDIT	12
VII	194	Added	Bulletin No. 2023-04	2023-03	EDIT	12
VII	195	Added	Bulletin No. 2023-04	2023-06	EDIT	1
VII	196	Added	Bulletin No. 2023-04	2023-06	EDIT	1
VII	197	Added	Bulletin No. 2023-04	2023-03	EDIT	12
	Bulletin No. 2023-04					
	Part 2 Fiscal 2024					

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
I	USSGL Chart of Accounts:					
II	USSGL Accounts and Definitions:					
III	USSGL Account Transactions:					
III	A109	Revised	Bulletin No. 2023-04	2024-01	TC	1
III	A151	Added	Bulletin No. 2023-04	2024-01	TC	1
III	A162	Added	Bulletin No. 2023-04	2024-01	TC	1
III	A186	Revised	Bulletin No. 2023-04	2024-01	TC	1
III	C169	Added	Bulletin No. 2023-04	2024-01	TC	9
III	C171	Added	Bulletin No. 2023-04	2024-01	TC	9
III	F112	Revised	Bulletin No. 2023-04	2024-01	TC	8
III	F333	Added	Bulletin No. 2023-04	2024-01	TC	8
	USSGL Account Attributes:					
IV	USSGL Proprietary and Budgetary Account Attribute Table:					
	Definition					
IV	USSGL Proprietary and Budgetary Account Attribute Table:					
	Attribute					
IV	417400	Revised Authority Type attribute domain value from "X" to "P/X" and TAS Status attribute domain value from "U" to "U/E"	Bulletin No. 2023-04	2024-01	ATT TBL	1
IV	439502	Revised Authority Type attribute domain value from "D/P/R/S" to "P/R/S"	Bulletin No. 2023-04	2024-01	ATT TBL	1
IV	439730	Revised Reporting Type Code attribute domain value from "U" to "E/F/U"	Bulletin No. 2023-04	2024-01	ATT TBL	1
IV	593300	Revised Fed/Nonfed Indicator from blank to "N"	Bulletin No. 2023-04	2024-01	ATT TBL	2
IV	671300	Revised Fed/Nonfed Indicator from blank to "N"	Bulletin No. 2023-04	2024-01	ATT TBL	2
	USSGL					
V	USSGL Crosswalks to Standard External Reports:					
	Balance Sheet:					
	Column					
V	None				BS	
	Line					
V	14	Revised Line 14 to remove the word "net" from the title	Bulletin No. 2023-04	2024-01	BS	9
V	14	Revised Line 14 to now be Line 15	Bulletin No. 2023-04	2024-01	BS	9
V	15	Removed Line 15, "Investment in special purpose vehicles"	Bulletin No. 2023-04	2023-06	BS	9
V	16	Revised Line 16 to now be Line 14	Bulletin No. 2023-04	2024-01	BS	9
V	30	Revised Line 30 Name to "Federal Employee Salary, Leave, and Benefits Payable (Note 15)"	Bulletin No. 2023-04	2024-01	BS	9
V	30	Added USSGL 221000 to Line 30	Bulletin No. 2023-04	2024-01	BS	9
V	30	Removed USSGL 219100 from Line 30	Bulletin No. 2023-04	2024-01	BS	9
V	30	Removed USSGL 221500 from Line 30	Bulletin No. 2023-04	2024-01	BS	9
V	30	Removed USSGL 221600 from Line 30	Bulletin No. 2023-04	2024-01	BS	9
V	30	Removed USSGL 221800 from Line 30	Bulletin No. 2023-04	2024-01	BS	9
V	30	Removed USSGL 261000 from Line 30	Bulletin No. 2023-04	2024-01	BS	9

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
V	30	Removed USSGL 262000 from Line 30	Bulletin No. 2023-04	2024-01	BS	9
V	30	Removed USSGL 263000 from Line 30	Bulletin No. 2023-04	2024-01	BS	9
V	30	Removed USSGL 265000 from Line 30	Bulletin No. 2023-04	2024-01	BS	9
V	30	Removed USSGL 269000 from Line 30	Bulletin No. 2023-04	2024-01	BS	9
V	31	Added Line 31, "Veterans, Pensions, and Post Employment-Related Benefits (Note 15)"	Bulletin No. 2023-04	2024-01	BS	9
V	31	Added USSGL 219100 to Line 31	Bulletin No. 2023-04	2024-01	BS	9
V	31	Added USSGL 221500 to Line 31	Bulletin No. 2023-04	2024-01	BS	9
V	31	Added USSGL 221600 to Line 31	Bulletin No. 2023-04	2024-01	BS	9
V	31	Added USSGL 221800 to Line 31	Bulletin No. 2023-04	2024-01	BS	9
V	31	Added USSGL 261000 to Line 31	Bulletin No. 2023-04	2024-01	BS	9
V	31	Added USSGL 262000 to Line 31	Bulletin No. 2023-04	2024-01	BS	9
V	31	Added USSGL 263000 to Line 31	Bulletin No. 2023-04	2024-01	BS	9
V	31	Added USSGL 265000 to Line 31	Bulletin No. 2023-04	2024-01	BS	9
V	31	Added USSGL 269000 to Line 31	Bulletin No. 2023-04	2024-01	BS	9
V	38	Removed USSGL 221000 from Line 37	Bulletin No. 2023-04	2024-01	BS	9
V	Footnote					
V	Statement of Net Cost:					
V	Column					
V	Line					
V	2	Removed USSGL accounts 571400 and 599900.	Bulletin No. 2023-04	2024-01	SNC	2
V	Footnote					
V	None				SNC	
V	Statement of Changes in Net Position:					
V	Line					
V	Statement of Custodial Activity:					
V	Line					
V	None					
V	Footnote					
V	None				SCA	
V	Statement of Budgetary Resources:					
V	Column					
V	None				SBR	
V	Line					
V	1071	Added USSGL account 417400 with TAS Status attribute domain value "E"; Added USSGL account 439700 with TAS Status attribute domain value "E"	Bulletin No. 2023-04	2024-01	SBR	1
V	1290	Added USSGL account 439700 with Debit/Credit attribute domain value "C"; Revised Authority Type Code attribute domain value from "D/P/R" to "P/R" for USSGL account 439502	Bulletin No. 2023-04	2024-01	SBR	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>
	Footnote					
	None				SBR	
V	SF 133 and Schedule P: Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule					
	Column					
	None				SF 133/Schedule P	
	Line					
V	1000	Added USSGL account 439700 with TAS Status attribute domain value "E"	Bulletin No. 2023-04	2024-01	SF 133/Schedule P	1
V	1020	Added USSGL account 417400 with TAS Status attribute domain value "E"	Bulletin No. 2023-04	2024-01	SF 133/Schedule P	1
V	1084	Added USGL account 417400	Bulletin No. 2023-04	2024-01	SF 133/Schedule P	1
V	1154	Revised Authority Type attribue domain value from "D/P/R" to "P/R" for USSGL account 439502	Bulletin No. 2023-04	2024-01	SF 133/Schedule P	1
V	1235	Added USSGL account 439700 with TAS Status attribute domain value "E"	Bulletin No. 2023-04	2024-01	SF 133/Schedule P	1
V	1254	Revised Authority Type attribue domain value from "D/P/R" to "P/R" for USSGL account 439502	Bulletin No. 2023-04	2024-01	SF 133/Schedule P	1
V	5096	Revised Debit Credit Line Sign for USSGL accounts 439700 and 439730 with PYA attribute domain value "B/P"	Bulletin No. 2023-04	2024-01	SF 133/Schedule P	1
V	5098	Revised Debit Credit Line Sign for USSGL accounts 415700 and 415730	Bulletin No. 2023-04	2024-01	SF 133/Schedule P	1
V	5311	Added USSGL account 439700 with TAS Status attribute domain value "E"	Bulletin No. 2023-04	2024-01	SF 133/Schedule P	1
V	5314	Added USSGL account 439700 with TAS Status attribute domain value "E"	Bulletin No. 2023-04	2024-01	SF 133/Schedule P	1
	Footnote					
V	18	Added	Bulletin No. 2023-04	2024-01	SF 133/Schedule P	1
V	19	Added	Bulletin No. 2023-04	2024-01	SF 133/Schedule P	1
	USSGL Crosswalks to Reclassified Statements:					
VI	Reclassified Balance Sheet:					
	Column					
	None				RBS	
	Line					
VI	14	Revised Line 14 to remove the word "net" from the title	Bulletin No. 2023-04	2024-01	RBS	9
VI	14	Revised Line 14 to now be Line 15	Bulletin No. 2023-04	2024-01	RBS	9
VI	15	Removed Line 15, "Investment in special purpose vehicles"	Bulletin No. 2023-04	2023-06	RBS	9
VI	16	Revised Line 16 to now be Line 14	Bulletin No. 2023-04	2024-01	RBS	9
VI	30	Revised Line 30 Name to "Federal Employee Salary, Leave, and Benefits Payable (Note 15)"	Bulletin No. 2023-04	2024-01	RBS	9
VI	30	Added USSGL 221000 to Line 30	Bulletin No. 2023-04	2024-01	RBS	9
VI	30	Removed USSGL 219100 from Line 30	Bulletin No. 2023-04	2024-01	RBS	9
VI	30	Removed USSGL 221500 from Line 30	Bulletin No. 2023-04	2024-01	RBS	9
VI	30	Removed USSGL 221600 from Line 30	Bulletin No. 2023-04	2024-01	RBS	9
VI	30	Removed USSGL 221800 from Line 30	Bulletin No. 2023-04	2024-01	RBS	9
VI	30	Removed USSGL 261000 from Line 30	Bulletin No. 2023-04	2024-01	RBS	9
VI	30	Removed USSGL 262000 from Line 30	Bulletin No. 2023-04	2024-01	RBS	9
VI	30	Removed USSGL 263000 from Line 30	Bulletin No. 2023-04	2024-01	RBS	9
VI	30	Removed USSGL 265000 from Line 30	Bulletin No. 2023-04	2024-01	RBS	9
VI	30	Removed USSGL 269000 from Line 30	Bulletin No. 2023-04	2024-01	RBS	9

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
VI	31	Added Line 31, "Veterans, Pensions, and Post Employment-Related Benefits (Note 15)"	Bulletin No. 2023-04	2024-01	RBS	9
VI	31	Added USSGL 219100 to Line 31	Bulletin No. 2023-04	2024-01	RBS	9
VI	31	Added USSGL 221500 to Line 31	Bulletin No. 2023-04	2024-01	RBS	9
VI	31	Added USSGL 221600 to Line 31	Bulletin No. 2023-04	2024-01	RBS	9
VI	31	Added USSGL 221800 to Line 31	Bulletin No. 2023-04	2024-01	RBS	9
VI	31	Added USSGL 261000 to Line 31	Bulletin No. 2023-04	2024-01	RBS	9
VI	31	Added USSGL 262000 to Line 31	Bulletin No. 2023-04	2024-01	RBS	9
VI	31	Added USSGL 263000 to Line 31	Bulletin No. 2023-04	2024-01	RBS	9
VI	31	Added USSGL 265000 to Line 31	Bulletin No. 2023-04	2024-01	RBS	9
VI	31	Added USSGL 269000 to Line 31	Bulletin No. 2023-04	2024-01	RBS	9
VI	38	Removed USSGL 221000 from Line 37	Bulletin No. 2023-04	2024-01	RBS	9
	Reclassified Statement of Net Cost:					
VI	Column					
VI	None				RSNC	
VI	Line					
	Footnote					
VI	None				RSNC	
VI	Reclassified Statement of Operations and Changes in Net Position					
	Column					
VI	None				RSOCNP	
VI						
VI	Line					
VI						
VI	Footnote					
VI						
VI						
VII	Validations and Edits					
VII	Validations					
	Validation Number					
VII	17E	Revised fail exception	Bulletin No. 2023-04	2024-01	VAL	6
VII	22E	Added pass exceptions	Bulletin No. 2023-04	2024-01	VAL	6
VII	44E	Added pass exceptions	Bulletin No. 2023-04	2024-01	VAL	6
VII	99E	Added pass exceptions	Bulletin No. 2023-04	2024-01	VAL	6
VII	130	Added	Bulletin No. 2023-04	2024-01	VAL	1
VII	130E	Added	Bulletin No. 2023-04	2024-01	VAL	1
VII	Edits					
	Edit Number					
VII	2	Added Line 1047 and Line 1068 to left side of edit	Bulletin No. 2023-04	2024-01	EDIT	1
VII	4	Added USSGL account 403500 to left side of edit Added USSGL account 480110 to right side of edit	Bulletin No. 2023-04	2024-01	EDIT	1
VII	17	Added USSGL account 480110 to left side of edit	Bulletin No. 2023-04	2024-01	EDIT	1

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
VII	21	Added Authority Type Code "D" for USSGL account 419300 in Closing Group 420100	Bulletin No. 2023-04	2024-01	EDIT	1
VII	44	Deleted Line 15 "Investment in special purpose vehicles" from left side of edit	Bulletin No. 2023-04	2024-01	EDIT	19
VII	67	Added USSGL account 413810; Revised Description	Bulletin No. 2023-04	2024-01	EDIT	1
VII	74	Added SF133 Line 1047 to left side of edit	Bulletin No. 2023-04	2024-01	EDIT	1
VII	161	Added TAS Status = Unexpired, Added USSGL account 480110 to the left side of edit	Bulletin No. 2023-04	2024-01	EDIT	1
VII	162	Added TAS Status = Unexpired	Bulletin No. 2023-04	2024-01	EDIT	1
VII	193	Added	Bulletin No. 2023-04	2024-01	EDIT	12
VII	194	Added	Bulletin No. 2023-04	2024-01	EDIT	12
VII	195	Added	Bulletin No. 2023-04	2024-01	EDIT	1
VII	196	Added	Bulletin No. 2023-04	2024-01	EDIT	1
VII	197	Added	Bulletin No. 2023-04	2024-01	EDIT	12
Bulletin No. 2023-02						
Part 1 Fiscal 2023						
I USSGL Chart of Accounts:						
I	109000	Revised	Bulletin No. 2023-02	2023-03	COA	1
I	411920	Revised	Bulletin No. 2023-02	2023-03	COA	1
II USSGL Accounts and Definitions:						
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 USSGL Account Transactions:						
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 USSGL Account Attributes:						
USSGL Proprietary and Budgetary Account Attribute Definition Report:						
IV	Definition					
IV	BEA Category Indicator	Revised the Attribute Definition for the BEA Category Indicator attribute.	Bulletin No. 2023-02	2023-03	ADR	1
IV USSGL Proprietary and Budgetary Account Attribute Table:						

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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>
IV	Attribute					
	USSGL					
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", Fund Type attribute domain value from "EP/ER" to "EG/EP/ER", and Financing Account Code attribute domain value from "D/G" to "D/G/N"	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	Column					
V	Line					
	Footnote					
	Statement of Net Cost:					
V	Line					
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	Footnote					
V	Statement of Changes in Net Position					
V	Line					
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
	Footnote					
V	9	Added Footnote 9	Bulletin No. 2023-02	2023-01	SCNP	14
	Statement of Custodial Activity:					
V	Line					
	Footnote					
V	None				SCA	
V	Statement of Budgetary Resources:					
V	Column					
V	None				SBR	
V	Line					
V	1071	Added USSGL account 438400 with Begin/End attribute domain value "E" with Authority Type attribute domain value "S" and Fund Type attribute domain value "ES" and Footnote 3.; Added USSGL account 439401 with Begin/End Indicator attribute domain value "E"	Bulletin No. 2023-02	2023-01	SBR	1

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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	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
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	Footnote					
V	SF 133 and Schedule P: Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule					
	Column					
	None				SF 133/Schedule P	
V	Line					
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

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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	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
V	3061	Added USSGL 422300 with Financing Account Code attribute domain value "N"; Revised PYA attribute domain value from "B/P" to "P" for USSGL account 422300 with Financing Account Code attribute domain value "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"; Revised PYA attribute domain value from "B/P/X" to "P/X" for USSGL account 422300 with Financing Account Code attribute domain value "D/G"	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 account 439400	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

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
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	Footnote					
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	USSGL Crosswalks to Reclassified Statements:					
	Reclassified Balance Sheet:					
VI	Column					
VI	None				RBS	
VI	Line					
VI	Footnote					
VI						
VI	Reclassified Statement of Net Cost:					
VI	Line					
VI	Footnote					
VI	None				RSNC	
VI	Reclassified Statement of Operations and Changes in Net Position					
VI	Line					
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	Footnote					
V	10	Added Footnote 10	Bulletin No. 2023-02	2023-01	RSCNP	14
VII	Validations and Edits					
VII	Validations					
VII	Validation Number					
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					
VII	Edit Number					
VII	46	Deleted USSGL account 422300	Bulletin No. 2023-02	2023-01	EDIT	1

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
VII	47	Added USSGL account 439401	Bulletin No. 2023-02	2023-01	EDIT	8
VII	67	Deleted BETC COLAVRRV from right side	Bulletin No. 2023-02	2023-01	EDIT	18
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						
Part 2 Fiscal 2024						
I USSGL Chart of Accounts:						
I	193000	Added	Bulletin No. 2023-02	2024-01	COA	8
I	193900	Added	Bulletin No. 2023-02	2024-01	COA	8
I	195000	Added	Bulletin No. 2023-02	2024-01	COA	8
I	195900	Added	Bulletin No. 2023-02	2024-01	COA	8
I	214010	Added	Bulletin No. 2023-02	2024-01	COA	8
I	233000	Added	Bulletin No. 2023-02	2024-01	COA	8
I	571400	Added	Bulletin No. 2023-02	2024-01	COA	8
I	293000	Added	Bulletin No. 2023-02	2024-01	COA	8
I	293010	Added	Bulletin No. 2023-02	2024-01	COA	8
I	480110	Added	Bulletin No. 2023-02	2024-01	COA	8
I	593000	Added	Bulletin No. 2023-02	2024-01	COA	8
I	593300	Added	Bulletin No. 2023-02	2024-01	COA	8
I	599900	Added	Bulletin No. 2023-02	2024-01	COA	8
I	693000	Added	Bulletin No. 2023-02	2024-01	COA	8
I	671300	Added	Bulletin No. 2023-02	2024-01	COA	8
II USSGL Accounts and Definitions:						
II	193000	Added	Bulletin No. 2023-02	2024-01	DEF	8
II	193900	Added	Bulletin No. 2023-02	2024-01	DEF	8
II	195000	Added	Bulletin No. 2023-02	2024-01	DEF	8
II	195900	Added	Bulletin No. 2023-02	2024-01	DEF	8
II	214010	Added	Bulletin No. 2023-02	2024-01	DEF	8
II	233000	Added	Bulletin No. 2023-02	2024-01	DEF	8
II	293000	Added	Bulletin No. 2023-02	2024-01	DEF	8
II	293010	Added	Bulletin No. 2023-02	2024-01	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	2024-01	DEF	8
II	593300	Added	Bulletin No. 2023-02	2024-01	DEF	8
II	599900	Added	Bulletin No. 2023-02	2024-01	DEF	8
II	693000	Added	Bulletin No. 2023-02	2024-01	DEF	8

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
II	671300	Added	Bulletin No. 2023-02	2024-01	DEF	8
III	USSGL Account Transactions:					
III	C427	Added	Bulletin No. 2023-02	2024-01	TC	8
III	C429	Added	Bulletin No. 2023-02	2024-01	TC	8
III	D105	Added	Bulletin No. 2023-02	2024-01	TC	8
III	F336	Revised	Bulletin No. 2023-02	2024-01	TC	8
	USSGL Account Attributes:					
IV	USSGL Proprietary and Budgetary Account Attribute Table:					
	Definition					
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:					
	Attribute					
IV	Credit Cohort Year	Added attribute domain value "2025"	Bulletin No. 2023-02	2024-01	ADR	5
	USSGL					
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	571400	Added	Bulletin No. 2023-02	2024-01	ATT TBL	8
IV	593000	Added	Bulletin No. 2023-02	2024-01	ATT TBL	8
IV	593300	Added	Bulletin No. 2023-02	2024-01	ATT TBL	8
IV	599900	Added	Bulletin No. 2023-02	2024-01	ATT TBL	8
IV	671300	Added	Bulletin No. 2023-02	2024-01	ATT TBL	8
IV	693000	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.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>
	Balance Sheet:					
	Column					
V	None				BS	
V	Line					
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
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 571400 with Reporting Entity Code attribute domain value "E"	Bulletin No. 2023-02	2024-01	BS	8
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 599900 with Reporting Entity Code attribute domain value "E"	Bulletin No. 2023-02	2024-01	BS	8
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 571400 with Reporting Entity Code attribute domain value "U"	Bulletin No. 2023-02	2024-01	BS	8
V	42.2	Added USSGL 593300	Bulletin No. 2023-02	2024-01	BS	9
V	42.2	Added 599900 with Reporting Entity Code attribute domain value "U"	Bulletin No. 2023-02	2024-01	BS	8
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	Footnote					
V	Statement of Net Cost:					
V	Column					
V	Line					
V	1	Added USSGL 671300	Bulletin No. 2023-02	2024-01	SNC	9
V	1	Added USSGL 693000	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 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 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	

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

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
V	Statement of Changes in Net Position:					
	Line					
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:					
	Line					
	None					
V	Footnote					
	None				SCA	
V	Statement of Budgetary Resources:					
	Column					
	None				SBR	
V	Line					
V	1071	Added USSGL accounts 403500 and 480110	Bulletin No. 2023-02	2024-01	SBR	1
	Footnote					
	None				SBR	
V	SF 133 and Schedule P: Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule					
	Column					
	None				SF 133/Schedule P	
V	Line					
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	1910	Revised calculation detail	Bulletin No. 2023-02	2024-01	SF 133/Schedule P	4
V	1930	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
V	Footnote					
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	Column					
VI	None				RBS	
VI	Line					
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

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

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
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
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
VI	42.1	Added 571400 with Reporting Entity Code attribute domain value "E"	Bulletin No. 2023-02	2024-01	RBS	8
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
VI	42.1	Added 599900 with Reporting Entity Code attribute domain value "E"	Bulletin No. 2023-02	2024-01	RBS	8
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
VI	42.2	Added 571400 with Reporting Entity Code attribute domain value "U"	Bulletin No. 2023-02	2024-01	RBS	8
VI	42.2	Added 599900 with Reporting Entity Code attribute domain value "U"	Bulletin No. 2023-02	2024-01	RBS	8
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
		Reclassified Statement of Net Cost:				
VI	<u>Column</u>					
VI	None				RSNC	
VI	<u>Line</u>					
VI	2	Added 571400 with Exchange/Nonexchange attribute domain value "X"	Bulletin No. 2023-02	2024-01	RSNC	8
VI	2	Added 599900 with Exchange/Nonexchange attribute domain value "X"	Bulletin No. 2023-02	2024-01	RSNC	8
VI	2	Added USSGL 671300	Bulletin No. 2023-02	2024-01	RSNC	9
VI	2	Added USSGL 693000 with Nonfed attribute "N"	Bulletin No. 2023-02	2024-01	RSNC	9
VI	7.3	Added USSGL 693000 with Federal attribute "F"	Bulletin No. 2023-02	2024-01	RSNC	9
VI	11	Added USSGL 593000 with Nonfed attribute "N"	Bulletin No. 2023-02	2024-01	RSNC	9
VI	11	Added USSGL 593300	Bulletin No. 2023-02	2024-01	RSNC	9
VI	12.2	Added USSGL 593000 with Federal attribute "F"	Bulletin No. 2023-02	2024-01	RSNC	9
	<u>Footnote</u>					
VI	None				RSNC	
VI		Reclassified Statement of Operations and Changes in Net Position				
VI	<u>Column</u>					
VI	None				RSOCNP	
VI						
VI	<u>Line</u>					
VI	5.7	Added 571400 with Exchange/Nonexchange attribute domain value "E/T"	Bulletin No. 2023-02	2024-01	RSOCNP	8
VI	5.7	Added 599900 with Exchange/Nonexchange attribute domain value "E/T"	Bulletin No. 2023-02	2024-01	RSOCNP	8
VI						

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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>
VI	Footnote					
VI						
VI						
VII	<i>Validations and Edits</i>					
VII	Validations					
	<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. 2023-11	
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.
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.