

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

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>Additional Information</u>
<b>Bulletin No. 2025-02</b>					
<b>Part 1 Fiscal 2025</b>					
<b>I</b>	<b>USSGL Chart of Accounts:</b>				
	None				
<b>II</b>	<b>USSGL Accounts and Definitions:</b>				
	None				
<b>III</b>	<b>USSGL Account Transactions:</b>				
III	A186	Added Credit to USSGL account 593000	Bulletin No. 2025-02	2025-01	8
III	A502	Added Credit to USSGL account 422512	Bulletin No. 2025-02	2025-01	1
III	A532	Added Debit to USSGL account 417112 and Credit to USSGL account 418000; Revised Comment	Bulletin No. 2025-02	2025-01	1
III	A534	Added Debit to USSGL account 418000; Revised Comment	Bulletin No. 2025-02	2025-01	1
III	B234	Revised Comment	Bulletin No. 2025-02	2025-01	1
III	D514	Revised Comment	Bulletin No. 2025-02	2025-01	7
III	F104	Added Debit to USSGL account 459000	Bulletin No. 2025-02	2025-01	1
III	F302	Added Debit to USSGL account 416712	Bulletin No. 2025-02	2025-01	1
III	F311	Revised Comment	Bulletin No. 2025-02	2025-01	1
III	F397	Added	Bulletin No. 2025-02	2025-01	1
<b>IV</b>	<b>USSGL Account Attributes:</b>				
<b>IV</b>	<b>USSGL Proprietary and Budgetary Account Attribute Definition Report:</b>				
	<u>Definition</u>				
IV	Authority Type Code	Revised the reference from "OMB Circ. No. A-11, TFM 2-4200" to "OMB Circ. No. A-11, YE Bulletin"	Bulletin No. 2025-02	2025-01	1
<b>IV</b>	<b>USSGL Proprietary and Budgetary Account Attribute Table:</b>				
	<u>Attribute</u>				
	None				
	<u>USSGL</u>				
IV	214000	Revised TAS Status from "U/E" to "U/E/C"	Bulletin No. 2025-02	2025-01	8
IV	214000	Revised TAS Transition Code from "X/N" to "X/K/N"	Bulletin No. 2025-02	2025-01	8
IV	412600	Revised Reduction Type from "SEQ/XXX" to "OTR/SEQ/XXX"	Bulletin No. 2025-02	2025-01	1
IV	417212	Revised Authority Type Code from "P/S" to "P" and Fund Type from "ER/ES/ET" to "ES/ET"	Bulletin No. 2025-02	2025-03	1
IV	417312	Revised Authority Type Code from "P/S" to "P" and Fund Type from "EG/ER/ES/ET" to "EG/ES/ET"	Bulletin No. 2025-02	2025-03	1

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Summary of Changes**

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IV	633000	Revised TAS Status from "U/E" to "U/E/C"	Bulletin No. 2025-02	2025-01	8
V	<i>USSGL Crosswalks to Standard External Reports:</i>				
V	<b>Balance Sheet:</b>				
	<u>Line</u>				
	None				
	<u>Footnote</u>				
	None				
V	<b>Statement of Net Cost:</b>				
	<u>Line</u>				
	None				
	<u>Footnote</u>				
	None				
V	<b>Statement of Changes in Net Position</b>				
	<u>Line</u>				
V	15	Revised Exchange Nonexchange Code from "T" to "E/T" for USSGL account 531900	Bulletin No. 2025-02	2025-01	7
	<u>Footnote</u>				
	None				
V	<b>Statement of Custodial Activity:</b>				
	<u>Line</u>				
	None				
	<u>Footnote</u>				
	None				
V	<b>Statement of Budgetary Resources:</b>				
	<u>Column</u>				
	None				
	<u>Line</u>				
V	1071	Deleted USSGL 417212 and 417312 with Fund Type "ER"	Bulletin No. 2025-02	2025-01	1
V	1290	Added USSGL 412600 with Debit/Credit value "C"	Bulletin No. 2025-02	2025-01	1
	<u>Footnote</u>				
	None				

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

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>Additional Information</u>
<b>V</b>	<b>SF 133 and Schedule P: Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule</b>				
	<u>Column</u>				
	None				
	<u>Line</u>				
V	1000	Added USSGL account 438400 with Reimbursable Flag "R", Reductions Type "OTR" and Fund Type "ER"	Bulletin No. 2025-02	2025-01	1
V	1010	Deleted USSGL accounts 417212 and 417312 with Authority Type "S"; Deleted footnote 5 from USSGL account 416612	Bulletin No. 2025-02	2025-01	1
V	1011	Deleted footnote 5 from USSGL account 416612	Bulletin No. 2025-02	2025-01	1
V	1020	Added USSGL account 438400 with Reimbursable Flag "R", Reductions Type "OTR" and Fund Type "ER"	Bulletin No. 2025-02	2025-01	1
V	1133	Added USSGL account 412600	Bulletin No. 2025-02	2025-01	1
V	1702	Added USSGL account 438400 with Reimbursable Flag "R", Reduction Type "OTR" and Fund Type "ER"	Bulletin No. 2025-02	2025-01	1
V	1723	Added USSGL 438300 with Reimbursable Flag "R"	Bulletin No. 2025-02	2025-01	1
V	3012	Revised Line Title	Bulletin No. 2025-02	2025-01	1
V	5090	Added USSGL account 438400 with Reimbursable Flag "R", Reduction Type "OTR" and Fund Type "ER"	Bulletin No. 2025-02	2025-01	1
V	5092	Added USSGL account 438400 with Reimbursable Flag "R", Reduction Type "OTR" and Fund Type "ER"; Revised Fund Type from "EG" to "EG/ER" for USSGL 438300 with BEA Cat "D"	Bulletin No. 2025-02	2025-01	1
V	5312	Added USSGL account 438400 with Reimbursable Flag "R", Reduction Type "OTR" and Fund Type "ER"	Bulletin No. 2025-02	2025-01	1
V	5313	Added USSGL account 438400 with Reimbursable Flag "R", Reduction Type "OTR" and Fund Type "ER"	Bulletin No. 2025-02	2025-01	1
V	5341	Added USSGL 480110 and 490110	Bulletin No. 2025-02	2025-01	1
V	5342	Added USSGL 480110 and 490110	Bulletin No. 2025-02	2025-01	1
V	5343	Added USSGL 480110 and 490110	Bulletin No. 2025-02	2025-01	1
V	5344	Added USSGL 480110 and 490110	Bulletin No. 2025-02	2025-01	1
	<u>Footnote</u>				
	None				
<b>VI</b>	<b><i>USSGL Crosswalks to Reclassified Statements:</i></b>				
<b>VI</b>	<b>Reclassified Statement of Net Cost:</b>				
	<u>Line</u>				
	None				
	<u>Footnote</u>				
	None				

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

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>Additional Information</u>
<b>VI</b>	<b>Reclassified Statement of Operations and Changes in Net Position</b>				
	<u>Line</u>				
VI	5.7	Revised Exchange Nonexchange Code from "T" to "E/T" for USSGL 531900	Bulletin No. 2025-02	2025-01	7
	<u>Footnote</u>				
	None				
<b>VII</b>	<b>Validations and Edits</b>				
<b>VII</b>	<b>Validations</b>				
	<u>Validation Number</u>				
VII	37	Added USSGL accounts 416712, 417112, 417212, and 417312	Bulletin No. 2025-02	2025-01	1
VII	37E	Added pass exceptions for Department of the Interior	Bulletin No. 2025-02	2025-01	1
VII	43	Added USSGL accounts 416512, 416612, 416712, 417112, 417212, and 417312; Revised Name and Description	Bulletin No. 2025-02	2025-01	1
VII	43E	Added pass exceptions for Department of the Interior and USACE; Revised Name and Description	Bulletin No. 2025-02	2025-01	1
VII	56E	Added pass exception for TAS 069 3220 000	Bulletin No. 2025-02	2025-01	6
VII	67E	Added pass exception for TAS 020 X 4366 with USSGL Account 414600	Bulletin No. 2025-02	2025-01	6
VII	73E	Added pass exception for TAS 070 X 0400 with USSGL Account 439700 and BEA Category Indicator "M"	Bulletin No. 2025-02	2025-01	6
VII	99E	Added pass exception for TAS 096 X 4902 with USSGL Account 428700	Bulletin No. 2025-02	2025-01	6
VII	132E	Added pass exception for Fund Family 086 0163	Bulletin No. 2025-02	2025-01	6
VII	999	Added	Bulletin No. 2025-02	2025-01	1
VII	999E	Added	Bulletin No. 2025-02	2025-01	1
<b>VII</b>	<b>Edits</b>				
	<u>Edit Number</u>				
VII	4	Deleted USSGL account 417212 with Authority Type Code "S"	Bulletin No. 2025-02	2025-01	1
VII	15	Added USSGL account 416612	Bulletin No. 2025-02	2025-01	1
VII	18	Added USSGL account 417212	Bulletin No. 2025-02	2025-01	1
VII	21	Added USSGL account 416612 to Closing Group 416600; Deleted Authority Type Code domain value "S" for USSGL account 417312 in Closing Group 420100	Bulletin No. 2025-02	2025-01	1
VII	999	Added	Bulletin No. 2025-02	2025-01	1
<b>Bulletin No. 2025-02</b>					
<b>Part 2 Fiscal 2026</b>					
<b>I</b>	<b>USSGL Chart of Accounts:</b>				
I	439403	Added	Bulletin No. 2025-02	2026-01	8
<b>II</b>	<b>USSGL Accounts and Definitions:</b>				

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

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>Additional Information</u>
II	439403	Added	Bulletin No. 2025-02	2026-01	8
<b>III</b>	<b><i>USSGL Account Transactions:</i></b>				
III	A102	Revised Comment	Bulletin No. 2025-02	2026-01	1
III	A122	Added	Bulletin No. 2025-02	2026-01	8
III	A201	Revised Comment	Bulletin No. 2025-02	2026-01	1
III	A211	Added	Bulletin No. 2025-02	2026-01	8
III	C608	Revised Comment	Bulletin No. 2025-02	2026-01	1
III	F112	Added Debit to USSGL account 439403	Bulletin No. 2025-02	2026-01	8
<b>IV</b>	<b><i>USSGL Account Attributes:</i></b>				
<b>IV</b>	<b>USSGL Proprietary and Budgetary Account Attribute Definition Report:</b>				
	<u>Definition</u>				
IV	Credit Cohort Year	Added attribute domain value "2027"	Bulletin No. 2025-02	2026-01	5
<b>IV</b>	<b>USSGL Proprietary and Budgetary Account Attribute Table:</b>				
	<u>Attribute</u>				
	None				
	<u>USSGL</u>				
IV		Revised Credit Cohort Year attribute domain value from "1001/1992-2026" to "1001/1992-2027" 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, 479010, 480100, 480110, 480200, 483100, 483200, 487100, 487200, 488100, 488200, 490100, 490110, 490200, 493100, 497100, 497200, 498100, and 498200	Bulletin No. 2025-02	2026-01	5
IV	439403	Added	Bulletin No. 2025-02	2026-01	8
<b>V</b>	<b><i>USSGL Crosswalks to Standard External Reports:</i></b>				
<b>V</b>	<b>Balance Sheet:</b>				
	<u>Line</u>				
	None				
	<u>Footnote</u>				
	None				

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

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>Additional Information</u>
V	<b>Statement of Net Cost:</b>				
	<u>Line</u>				
	None				
	<u>Footnote</u>				
	None				
V	<b>Statement of Changes in Net Position</b>				
	<u>Line</u>				
	None				
	<u>Footnote</u>				
	None				
V	<b>Statement of Custodial Activity:</b>				
	<u>Line</u>				
	None				
	<u>Footnote</u>				
	None				
V	<b>Statement of Budgetary Resources:</b>				
	<u>Column</u>				
	None				
	<u>Line</u>				
V	1290	Added USSGL 439403	Bulletin No. 2025-02	2026-01	8
	<u>Footnote</u>				
	None				
V	<b>SF 133 and Schedule P: Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule</b>				
	<u>Column</u>				
	None				
	<u>Line</u>				
V	1048	Added line	Bulletin No. 2025-02	2026-01	4
V	1069	Revised line title	Bulletin No. 2025-02	2026-01	4
V	1070	Revised calculation detail	Bulletin No. 2025-02	2026-01	4

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

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>Additional Information</u>
V	1154	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
V	1154	Revised line title	Bulletin No. 2025-02	2026-01	4
V	1254	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
V	1254	Revised line title	Bulletin No. 2025-02	2026-01	4
	<u>Footnote</u>				
V	10	Revised	Bulletin No. 2025-02	2026-01	1
V	16	Revised	Bulletin No. 2025-02	2026-01	1
<b>VI</b>	<b><i>USSGL Crosswalks to Reclassified Statements:</i></b>				
<b>VI</b>	<b>Reclassified Statement of Net Cost:</b>				
	<u>Line</u>				
	None				
	<u>Footnote</u>				
	None				
<b>VI</b>	<b>Reclassified Statement of Operations and Changes in Net Position</b>				
	<u>Line</u>				
	None				
	<u>Footnote</u>				
	None				
<b>VII</b>	<b><i>Validations and Edits</i></b>				
<b>VII</b>	<b>Validations</b>				
	<u>Validation Number</u>				
VII	27	Added Credit Cohort Year domain value "2026"	Bulletin No. 2025-02	2026-01	14
VII	27E	Revised pass exception for Credit Cohort Year domain value from "2026" to "2027"	Bulletin No. 2025-02	2026-01	14
VII	73E	Deleted pass exception for TAS 070 X 0400 with USSGL Account 439700 and BEA Category Indicator "M"	Bulletin No. 2025-02	2026-01	1
VII	999	Deleted	Bulletin No. 2025-02	2026-01	1
VII	999E	Deleted	Bulletin No. 2025-02	2026-01	1
<b>VII</b>	<b>Edits</b>				
	<u>Edit Number</u>				
VII	4	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	24	Added USSGL accounts 439403	Bulletin No. 2025-02	2026-01	8
VII	69	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	70	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	71	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8

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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>Additional Information</u>
VII	72	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	73	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	100	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	101	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	102	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	103	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	104	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	105	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	106	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	107	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	118	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	119	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	120	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	121	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	122	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	123	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	134	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	135	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	136	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	137	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	138	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	139	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	156	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	157	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	158	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	159	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	160	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	164	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	165	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	183	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	192	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	193	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	194	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	197	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	209	Revised Ending Period of Availability from domain value "2025" to "2026"	Bulletin No. 2025-02	2026-01	14
VII	217	Added Beginning Period of Availability domain value "2026"	Bulletin No. 2025-02	2026-01	14
VII	221	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	222	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	223	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	224	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	225	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	226	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8



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

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>Additional Information</u>
VII	227	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	228	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	232	Added USSGL account 439403	Bulletin No. 2025-02	2026-01	8
VII	999	Deleted	Bulletin No. 2025-02	2026-01	1

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

<b>Bulletin No. 2025-02</b>	
1	Change based on OMB guidance/approval.
2	This change is required to correct an error.
3	This change was due to a change to Appendix 3 of the TFM Volume 1, Part 2, Chapter 4700.
4	Change needed to be in compliance with OMB Circular No. A-11 appendix F.
5	Revised Credit Cohort attribute domain values to add next fiscal year.
6	Change required because OMB/Treasury deemed TAS exception to established validation.
7	Revised USSGL title and/or definition to accurately describe the use of this USSGL account.
8	Required because of the creation, deletion, or change of a USSGL account.
9	Change needed to be in compliance with OMB Circular No. A-136.
10	Change required due to the passage of new Public Law(s) associated with Disaster Emergency Funding
11	Updates required to provide clarification to agencies.
12	Change is related to GTAS code changes or enhancements.
13	Change needed as a result of the new Non-Expenditure Transfer Scenario being developed.
14	Annual change for new Fiscal Year
15	Change required because OMB/Treasury deemed edit ready to be fatal.
16	Change required for testing potential creation or modification of an edit.