

**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. 2023-04						
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	A109	Revised	Bulletin No. 2023-04	2023-06	TC	1
III	A151	Added	Bulletin No. 2023-04	2023-06	TC	1
III	A162	Added	Bulletin No. 2023-04	2023-06	TC	1
III	A186	Revised	Bulletin No. 2023-04	2023-06	TC	1
III	A195	Revised	Bulletin No. 2023-04	2023-06	TC	8
III	C109	Revised	Bulletin No. 2023-04	2023-06	TC	8
III	C134	Revised	Bulletin No. 2023-04	2023-06	TC	3
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	<i>USSGL Account Attributes:</i>					
USSGL Proprietary and Budgetary Account Attribute Definition Report:						
IV	<u>Definition</u>					
IV	USSGL Proprietary and Budgetary Account Attribute Table:					
IV	<u>Attribute</u>					
	<u>USSGL</u>					
IV	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
<i>USSGL Crosswalks to Standard External Reports:</i>						
V	Balance Sheet:					
V	<u>Column</u>					
V	<u>Line</u>					
V	15	Removed Line 15, "Investment in special purpose vehicles"	Bulletin No. 2023-04	2023-06	BS	9
	<u>Footnote</u>					

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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 Net Cost:					
V	<u>Line</u>					
V						
	<u>Footnote</u>					
V						
	Statement of Changes in Net Position					
V	<u>Line</u>					
	<u>Footnote</u>					
	Statement of Custodial Activity:					
V	<u>Line</u>					
	<u>Footnote</u>					
V	None					
V						
	Statement of Budgetary Resources:					
V	<u>Column</u>					
V	None					
V						
	<u>Line</u>					
V	1071	Added USSGL account 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	<u>Footnote</u>					
V	SF 133 and Schedule P: Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule					
	<u>Column</u>					
	None				SF 133/Schedule P	
V						
	<u>Line</u>					
V	1000	Added USSGL account 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

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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	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	<u>Footnote</u>					
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	<u>Line</u>					
VI	15	Removed Line 15, "Investment in special purpose vehicles"	Bulletin No. 2023-04	2023-06	RBS	9
VI	<u>Footnote</u>					
VI	Reclassified Statement of Net Cost:					
VI	<u>Line</u>					
VI	<u>Footnote</u>					
VI	None				RSNC	
VI	Reclassified Statement of Operations and Changes in Net Position					
VI	<u>Line</u>					
VI	<u>Footnote</u>					
VII	Validations and Edits					
VII	Validations					
VII	<u>Validation Number</u>					
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

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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	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					
	<u>Edit Number</u>					
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						
I	<i>USSGL Chart of Accounts:</i>					
II	<i>USSGL Accounts and Definitions:</i>					
III	<i>USSGL Account Transactions:</i>					
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
	<i>USSGL Account Attributes:</i>					
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

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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	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:					
	<u>Column</u>					
V	None				BS	
	<u>Line</u>					
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
	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
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	<u>Footnote</u>					
V	Statement of Net Cost:					
	<u>Column</u>					
V						
V	<u>Line</u>					

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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	Footnote					
	None				SNC	
V	Statement of Changes in Net Position:					
	Line					
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 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
	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 attribute 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 attribute 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
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>
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:					
VI	<u>Column</u>					
VI	None				RBS	
VI	<u>Line</u>					
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
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	<u>Column</u>					
VI	None				RSNC	
VI	<u>Line</u>					
	<u>Footnote</u>					
VI	None				RSNC	

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VI	Reclassified Statement of Operations and Changes in Net Position					
	<u>Column</u>					
VI	None				RSOCNP	
VI						
VI	<u>Line</u>					
VI						
VI	<u>Footnote</u>					
VI						
VI						
VII	Validations and Edits					
VII	Validations					
	<u>Validation Number</u>					
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					
	<u>Edit Number</u>					
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
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

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Bulletin No. 2023-04	
1	Change based on OMB guidance/approval.
2	This change is required to correct an error.
3	This change was due to a change to Appendix 3 of the TFM Volume 1, Part 2, Chapter 4700.
4	Change needed to be in compliance with OMB Circular No. A-11 appendix F.
5	Revised Credit Cohort attribute domain values to add next fiscal year.
6	Change required because OMB/Treasury deemed TAS exception to established validation.
7	Revised USSGL title and/or definition to accurately describe the use of this USSGL account.
8	Required because of the creation, deletion, or change of a USSGL account.
9	Change needed to be in compliance with OMB Circular No. A-136.
10	Some validation exceptions are only needed or approved for a certain fiscal year(s) and do not carry over to the following fiscal year.
11	This change was due to a change to Appendix 2 of the TFM Volume 1, Part 2, Chapter 4700.
12	Change required due to the passage of new Public Law(s) associated with Disaster Emergency Funding
13	Change is a part of proposed analytical edit development based on prior period results
14	Updates required to provide clarification to agencies.
15	Change is related to GTAS code changes or enhancements.
16	Change is needed to account for Treasury approved changes for custodial TAS in the 36XX main account series.

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

Bulletin No. 2023-04	
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.