U.S. Government Standard General Ledger
Summary of Changes
(DRAFT)

Section	Item Changed	Change	T/L	Effective Reporting Period	USSGL TFM SECTION	Additional Information
Bulletin No. 2016-XX						
Part 1 Fiscal 2015						
I	*USSGL Chart of Accounts:*					
I	None				COA	
II	*USSGL Accounts and Definitions:*					
II	None				DEF	
III	*USSGL Account Transactions:*					
III	None				TC	
IV	*USSGL Account Attributes:*					
	USSGL Proprietary and Budgetary Account Attribute Definition Report:					
IV	Credit Cohort Year	Added domain "1001 OPIC Working Capital"	Bulletin No. 2016-02	2015-12	ADR	26
IV	**USSGL Proprietary and Budgetary Account Attribute Table:**					
	Attribute					
IV	Credit Cohort Year	Added domain "1001 OPIC Working Capital"	Bulletin No. 2016-02	2015-12	ATT TBL	26
	USSGL					
IV	439100	Revised GTAS Fund Type Code attribute domain values from "EG/EP/ER" to "EG/EM/EP/ER"	Bulletin No. 2016-02	2015-12	ATT TBL	28
V	*USSGL Crosswalks to Standard External Reports:*					
	Balance Sheet:					
V	Column					
V	None				BS	
V	Line					
V	None				BS	

U.S. Government Standard General Ledger
Summary of Changes
(DRAFT)

Section	Item Changed	Change	T/L	Effective Reporting Period	USSGL TFM SECTION	Additional Information
V	Footnote					
V	None				BS	
	Statement of Net Cost:					
V	Column					
V	None				SNC	
V	Line					
V	None				SNC	
V	Footnote					
V	None				SNC	
	Statement of Changes in Net Position:					
V	Column					
V	None				SCNP	
V	Line					
V	None				SCNP	
V	Footnote					
V	None				SCNP	
	Statement of Custodial Activity:					
V	Column					
V	None				SCA	
V	Line					
V	None				SCA	
V	Footnote					
V	None				SCA	
	Statement of Budgetary Resources:					
V	Column					
V	None				SBR	
V	Line					
V	1290	Revised GTAS Fund Type Code Attribute domain value from "ES" to "ES/ET" for USSGL account 415100	Bulletin No. 2016-02	2015-12	SBR	27

Section	Item Changed	Change	T/L	Effective Reporting Period	USSGL TFM SECTION	Additional Information
V	1290	Added a row with GTAS Fund Type Code Attribute domain value "EM" for USSGL account 439100	Bulletin No. 2016-02	2015-12	SBR	28
V	Footnote					
V	None				SBR	
	SF 133: Report on Budget Execution and Budgetary Resources:					
V	Column					
V	None				SF 133	
	Line					
V	1100	Added a row with GTAS Fund Type Code Attribute domain value "EM" for USSGL account 439100	Bulletin No. 2016-02	2015-12	SF 133	28
V	1235	Revised GTAS Fund Type Code Attribute domain value from "ES" to "ES/ET" for USSGL account 415100	Bulletin No. 2016-02	2015-12	SF 133	27
V	Footnote					
V	None				SF 133	
	Schedule P: Program and Financing (P&F):					
V	Column					
V	None				P&F	
	Line					
V	1100	Added a row with GTAS Fund Type Code Attribute domain value "EM" for USSGL account 439100	Bulletin No. 2016-02	2015-12	P&F	28
V	1235	Revised GTAS Fund Type Code Attribute domain value from "ES" to "ES/ET" for USSGL account 415100	Bulletin No. 2016-02	2015-12	P&F	27
V	Footnote					
V	None				P&F	
VI	*USSGL Crosswalks to Reclassified Statements:*					
	Reclassified Balance Sheet:					
VI	Column					
VI	None				RBS	
VI	Line					
VI	None				RBS	
VI	Footnote					

Section	Item Changed	Change	T/L	Effective Reporting Period	USSGL TFM SECTION	Additional Information
VI	None				RBS	
	Reclassified Statement of Net Cost					
VI	Column					
VI	None				RSNC	
VI	Line					
VI	None				RSNC	
VI	Footnote					
VI	None				RSNC	
	Reclassified Statement of Changes in Net Position					
VI	Column					
VI	None				RSCNP	
VI	Line					
VI	None				RSCNP	
VI	Footnote					
VI	None				RSCNP	
VII	***Validations and Edits for Fiscal 2015 Reporting***					
VII	**Validations**					
	Validation Number					
VII	17E	Removed fail exception for USSGL 439100 with Prior Year Adjustment Code attribute domain value of "X"	Bulletin No. 2016-02	2015-12	VAL	1
VII	27E	Added pass exceptions for TAS 071X4074 and 071X4075 with Credit Cohort Year "1001"	Bulletin No. 2016-02	2015-12	VAL	26
VII	32E	Added pass exceptions	Bulletin No. 2015-10	2015-11	VAL	13
VII	32E	Added pass exception for TAS 089 20142015 0337 with Year of Budget Authority Indicator attribute domain value of "NEW"	Bulletin No. 2016-02	2015-12	VAL	13
VII	64E	Revised fail exceptions	Bulletin No. 2016-02	2015-11	VAL	2
VII	67E	Added pass exception for Fund Family 016 8042 with USSGL account 412900 and Authority Duration Code "X"	Bulletin No. 2016-XX	2015-12	VAL	13
VII	70E	Added pass exceptions for TAS 013 2012/2013 8233 and 020 2015/2016 5445 with BEA Category Indicator attribute domain value of "M"	Bulletin No. 2016-02	2015-12	VAL	13
VII	**Edits**					
	Edit Number					
VII	3	Added USSGL account 463500	Bulletin No. 2015-10	2015-11	EDIT	2

Section	Item Changed	Change	T/L	Effective Reporting Period	USSGL TFM SECTION	Additional Information
VII	21	Added closing group 463500; Revised closing group attributes	Bulletin No. 2015-10	2015-11	EDIT	2
VII	45	Deleted closing groups 109000 and 880100	Bulletin No. 2015-10	2015-11	EDIT	2
VII	45	Created closing groups 110100, 110300, 110900, 114500, 125000, 198000, 199900, 201000, 241000 and added USSGL accounts 571000, 571200, 577700, 577800, 592100, 592200, 592300, 717100, 717200, 727100, 727200, 729200 and 771000 to closing group 331000.	Bulletin No. 2016-02	2015-12	EDIT	2
Bulletin No. 2016-XX						
Part 2 Fiscal 2016						
I	***USSGL Chart of Accounts:***					
I	None				COA	
II	***USSGL Accounts and Definitions:***					
II	None				DEF	
III	***USSGL Account Transactions:***					
III	None				TC	
IV	***USSGL Account Attributes:***					
	USSGL Proprietary and Budgetary Account Attribute Definition Report:					
IV	Credit Cohort Year	Added domain "1001 OPIC Working Capital"	Bulletin No. 2016-02	2016-02	ADR	26
IV	**USSGL Proprietary and Budgetary Account Attribute Table:**					
	Attribute					
IV	Credit Cohort Year	Added domain "1001"	Bulletin No. 2016-02	2016-02	ATT TBL	26
	USSGL					
IV	None				ATT TBL	
V	***USSGL Crosswalks to Standard External Reports:***					
	Balance Sheet:					
V	Column					
V	None				BS	
V	Line					
V	None				BS	

Section	Item Changed	Change	T/L	Effective Reporting Period	USSGL TFM SECTION	Additional Information
V	Footnote					
V	None				BS	
	Statement of Net Cost:					
V	Line					
V	None				SNC	
V	Footnote					
V	None				SNC	
	Statement of Changes in Net Position:					
V	Line					
V	None				SCNP	
V	Footnote					
V	None				SCNP	
	Statement of Custodial Activity:					
V	Line					
V	None				SCA	
V	Footnote					
V	None				SCA	
	Statement of Budgetary Resources:					
V	Column					
V	1043	Revised TAS Status Code Attribute domain values from "U" to "U/E" for USSGL accounts 487200 and 497200	Bulletin No. 2016-02	2016-02	SBR	5
V	1290	Revised GTAS Fund Type Code Attribute domain value from "ES" to "ES/ET" for USSGL account 415100	Bulletin No. 2016-02	2016-02	SBR	27
V	Line					
V	None				SBR	
V	Footnote					
V	None				SBR	
	SF 133 and Schedule P: Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule					

Section	Item Changed	Change	T/L	Effective Reporting Period	USSGL TFM SECTION	Additional Information
V	Column					
V	None				SF 133/Schedule P	
V	Line					
V	1030	Revised TAS Status Code Attribute domain values from "U" to "U/E" for USSGL accounts 435500, 435600, and 435700	Bulletin No. 2016-02	2016-02	SF 133	5
V	1033	Revised TAS Status Code Attribute domain values from "U" to "U/E" for USSGL accounts 487200 and 497200	Bulletin No. 2016-02	2016-02	SF 133	5
V	1050	Revised calculation reference	Bulletin No. 2016-02	2016-02	Schedule P	5
V	1089	Deleted USSGL accounts 435500, 435600, and 435700	Bulletin No. 2016-02	2016-02	SF 133	5
V	1235	Revised GTAS Fund Type Code Attribute domain value from "ES" to "ES/ET" for USSGL account 415100	Bulletin No. 2016-02	2016-02	SF 133/Schedule P	27
V	1900	Revised calculation reference	Bulletin No. 2016-02	2016-02	SF 133	5
V	1910	Revised calculation reference	Bulletin No. 2016-02	2016-02	SF 133	5
V	4000	Revised calculation reference	Bulletin No. 2016-02	2016-02	SF 133	5
V	4070	Revised calculation reference	Bulletin No. 2016-02	2016-02	SF 133	5
V	4160	Revised calculation reference	Bulletin No. 2016-02	2016-02	SF 133	5
V	Footnote					
V	None				SF 133/Schedule P	
VI	***USSGL Crosswalks to Reclassified Statements:***					
	Reclassified Balance Sheet:					
VI	Column					
VI	None					
VI	Line					
VI	None				RBS	
VI	Footnote					
VI	None				RBS	
	Reclassified Statement of Net Cost:					
VI	Line					
VI	None				RSNC	
VI	Footnote					
VI	None				RSNC	
	Reclassified Statement of Changes in Net Position					
VI	Line					

Section	Item Changed	Change	T/L	Effective Reporting Period	USSGL TFM SECTION	Additional Information
VI	1	Added USSGL account 320000	Bulletin No. 2016-XX	2016-02	RSCNP	2
VI	Footnote					
VI	None				RSCNP	
VII	*Validations and Edits for Fiscal 2016 Reporting*					
VII	**Validations**					
	Validation Number					
VII	17E	Removed fail exception for USSGL 439100 with Prior Year Adjustment Code attribute domain value of "X"	Bulletin No. 2016-02	2016-02	VAL	1
VII	27E	Added pass exceptions for TAS 071X4074 and 071X4075 with Credit Cohort Year "1001"	Bulletin No. 2016-02	2016-02	VAL	26
VII	34	Added FY2016 Trading Partner Main requirement	Bulletin No. 2016-02	2016-02	VAL	12
VII	34E	Updated pass exceptions	Bulletin No. 2016-XX	2016-02	VAL	13
VII	64E	Revised fail exceptions	Bulletin No. 2016-02	2016-02	VAL	2
VII	67E	Added pass exception for Fund Family 016 8042 with USSGL account 412900 and Authority Duration Code "X"	Bulletin No. 2016-XX	2016-02	VAL	13
VII	70E	Added pass exceptions for TAS 013 2012/2013 8233 and 020 2015/2016 5445 with BEA Category Indicator attribute domain value of "M"	Bulletin No. 2016-02	2016-02	VAL	13
VII	74	Created validation to limit the use of USSGL 439100 with PYA of "X" on expired TAS.	Bulletin No. 2016-02	2016-02	VAL	1
VII	74E	Created pass exception TAS 016 20102011 0327	Bulletin No. 2016-02	2016-02	VAL	1
VII	75	Created validation to prohibit the used of Fed/NonFed "G" with Exch/Nonexch "E" or "X"	Bulletin No. 2016-XX	2016-02	VAL	2
VII	**Edits**					
	Edit Number					
VII	3	Added USSGL account 463500	Bulletin No. 2015-10	2016-01	EDIT	18
VII	21	Added closing group 463500; Revised closing group attributes	Bulletin No. 2015-10	2016-01	EDIT	18
VII	45	Deleted closing groups 109000 and 880100	Bulletin No. 2015-10	2016-01	EDIT	18
VII	45	Created closing groups 110100, 110300, 110900, 114500, 125000, 198000, 199900, 201000, 241000 and added USSGL accounts 571000, 571200, 577700, 577800, 592100, 592200, 592300, 717100, 717200, 727100, 727200, 729200 and 771000 to closing group 331000.	Bulletin No. 2016-02	2016-02	EDIT	2
VII	47	Added USSGL account 436000	Bulletin No. 2015-10	2016-01	EDIT	18

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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 1 of the TFM 2-4700.

4   This change was due to a change to Appendix 7 of the TFM 2-4700.

5   Change needed to be in compliance with OMB Circular No. A-11 appendix F.

6   Revised domain values for Department of Agriculture and Department of Housing and Urban Development. TAS 012X4158 and 086x4587 are the only TAS that can report the next fiscal year credit cohort.

7   Revised USSGL account definition to clarify the use for receivables/payables resulting from the accretion of original issue discount resulting from the issuance of Black Lung Disability Trust Fund obligations.

8   New USSGL account needed for Funds Held Outside of Treasury - Non-Budgetary, change to Account Title for USSGL account 113000 to state Budgetary at the end of the Account title. Update existing Account Transactions for new USSGL account and change to Account Title.

9   Per OMB, DOT has sequestered mandatory spending authority with Special Fund 069-X-5423.

10   To pair Accrued Interest Payable USSGL structure to Interest Receivable USSGL structure.

11   Updated definition to remove references to the General Fund and the "G" Federal Non-Federal Attribute Domain Value.

12   Annual update to incorporate new Fiscal Years in GTAS.

13   Change required because OMB/Treasury deemed TAS exception to established validation.

14   Per the request of the General Fund, the Non-Federal represents Fund Balance with Treasury liability for Fiduciary TAS.

15   HHS/CMS has a need to use USSGL account 415700 with a PYA of "P" for two non-revolving trust funds.

16   Added Reporting Type Code attribute to indicate Dedicated Collections or Undesignated activity (non-fiduciary).

17   Revised USSGL title and definition to accurately describe the use of this USSGL account.

18   Required because of the creation, deletion, or change of a USSGL account.

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19   Added Transaction Code per update to the scenario title, "Guide for Basic Accounting and Reporting Treasury Forfeiture Fund Effective Fiscal Year 2015."

20   Technical change to replace "FMS" with "Bureau of the Fiscal Service" or to remove any reference to "FMS"

21   Change needed to be in compliance with OMB Circular No. A-136.

22   Change needed to follow Intragovernmental Capital Asset Buy/Sell Transactions scenario.

23   Added to allow General Fund to properly account for and eliminate intragovernmental transactions (IGT).

24   Per OMB, USDA TAFS 12X1004 has a need to report USSGL accounts 415700 and 439700.

25   New footnote needed for USSGL accounts that must have a zero balance for the yearend preclosing trial balance.

26   New Credit Cohort Year attribute domain to be used only by OPIC.

27   Per OMB, TAS 013 2012 2022 8233 has a legal requirement to return monies and has determined that Special and Trust Fund Governmental Receipts Returned to the Gerneral Fund of the U.S. Treasury is the appropriate mechanism.

28   Per OMB, DOD TAS 97X3999 has a need to report an adjustment to indefinite appropriation for FY 2015.