

**U.S. Government 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>
<b>Bulletin No. 2016-05</b>						
<b>Part 1 Fiscal 2016</b>						
<b>I</b>	<i>USSGL Chart of Accounts:</i>					
I	119305	Added	Bulletin No. 2016-05	2016-09	COA	15
I	119306	Added	Bulletin No. 2016-05	2016-09	COA	15
I	119307	Added	Bulletin No. 2016-05	2016-09	COA	15
I	119309	Added	Bulletin No. 2016-05	2016-09	COA	15
I	119333	Added	Bulletin No. 2016-05	2016-09	COA	15
I	411990	Added	Bulletin No. 2016-05	2016-09	COA	15
I	417590	Added	Bulletin No. 2016-05	2016-09	COA	15
I	417690	Added	Bulletin No. 2016-05	2016-09	COA	15
I	420190	Added	Bulletin No. 2016-05	2016-09	COA	15
I	462090	Added	Bulletin No. 2016-05	2016-09	COA	15
I	579001	Added	Bulletin No. 2016-05	2016-09	COA	16
I	579010	Added	Bulletin No. 2016-05	2016-09	COA	16
I	719090	Added	Bulletin No. 2016-05	2016-09	COA	15
I	729090	Added	Bulletin No. 2016-05	2016-09	COA	15
<b>II</b>	<i>USSGL Accounts and Definitions:</i>					
II	119305	Added	Bulletin No. 2016-05	2016-09	DEF	15
II	119306	Added	Bulletin No. 2016-05	2016-09	DEF	15
II	119307	Added	Bulletin No. 2016-05	2016-09	DEF	15
II	119309	Added	Bulletin No. 2016-05	2016-09	DEF	15
II	119333	Added	Bulletin No. 2016-05	2016-09	DEF	15
II	411990	Added	Bulletin No. 2016-05	2016-09	DEF	15
II	417590	Added	Bulletin No. 2016-05	2016-09	DEF	15
II	417690	Added	Bulletin No. 2016-05	2016-09	DEF	15
II	420190	Added	Bulletin No. 2016-05	2016-09	DEF	15
II	462097	Added	Bulletin No. 2016-05	2016-09	DEF	15
I	579001	Added	Bulletin No. 2016-05	2016-09	DEF	16
II	579010	Added	Bulletin No. 2016-05	2016-09	DEF	16
II	719090	Added	Bulletin No. 2016-05	2016-09	DEF	15
II	729090	Added	Bulletin No. 2016-05	2016-09	DEF	15
<b>III</b>	<i>USSGL Account Transactions:</i>					

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III	A138	Revised Title	Bulletin No. 2016-05	2016-02	TC	13
III	A140	Added USSGL account 431000	Bulletin No. 2016-05	2016-02	TC	13
III	A141	Revised title and comment	Bulletin No. 2016-05	2016-09	TC	2
III	A189	Added USSGL account 299000	Bulletin No. 2016-05	2016-09	TC	2
III	A404	Revised title	Bulletin No. 2016-05	2016-09	TC	20
III	A406	Revised title	Bulletin No. 2016-05	2016-09	TC	20
III	A440	Revised title	Bulletin No. 2016-05	2016-09	TC	20
III	A442	Revised title	Bulletin No. 2016-05	2016-09	TC	20
III	A444	Revised title	Bulletin No. 2016-05	2016-09	TC	20
III	A446	Revised title	Bulletin No. 2016-05	2016-09	TC	20
III	A448	Revised title	Bulletin No. 2016-05	2016-09	TC	20
III	A450	Revised title	Bulletin No. 2016-05	2016-09	TC	20
III	A472	Added USSGL account 417500	Bulletin No. 2016-05	2016-09	TC	21
III	A474	Added USSGL account 417500	Bulletin No. 2016-05	2016-09	TC	21
III	A476	Added USSGL account 417500	Bulletin No. 2016-05	2016-09	TC	21
III	A478	Added USSGL account 417500	Bulletin No. 2016-05	2016-09	TC	21
III	B418	Added USSGL account 214200	Bulletin No. 2016-05	2016-09	TC	2
III	D312	Added USSGL account 214200	Bulletin No. 2016-05	2016-09	TC	2
<b>IV</b>	<b>USSGL Account Attributes:</b>					
	<b>USSGL Proprietary and Budgetary Account Attribute Definition Report:</b>					
IV	TAS Status Transitioning Code	Revised definition	Bulletin No. 2016-05	2016-09	ADR	22
<b>IV</b>	<b>USSGL Proprietary and Budgetary Account Attribute Table:</b>					
	<u>Attribute</u>					
IV	None				ATT TBL	
	<u>USSGL</u>					
IV	119305	Added	Bulletin No. 2016-05	2016-09	ATT TBL	15
IV	119306	Added	Bulletin No. 2016-05	2016-09	ATT TBL	15
IV	119307	Added	Bulletin No. 2016-05	2016-09	ATT TBL	15
IV	119309	Added	Bulletin No. 2016-05	2016-09	ATT TBL	15
IV	119333	Added	Bulletin No. 2016-05	2016-09	ATT TBL	15
IV	132500	Revised Federal Non-Federal Code attribute domain values from "G/N" to "N/Z"	Bulletin No. 2016-05	2016-11	ATT TBL	4
IV	134200	Revised Federal Non-Federal Code attribute domain values from "F/N/Z" to "F/N"	Bulletin No. 2016-05	2016-11	ATT TBL	4
IV	137300	Revised Federal Non-Federal Code attribute domain values from "G/N" to "N/Z"	Bulletin No. 2016-05	2016-11	ATT TBL	4
IV	161000	Revised Federal Non-Federal Code attribute domain values from "F/N/Z" to "F/N"	Bulletin No. 2016-05	2016-11	ATT TBL	4
IV	161100	Revised Federal Non-Federal Code attribute domain values from "F/N/Z" to "F/N"	Bulletin No. 2016-05	2016-11	ATT TBL	4
IV	161200	Revised Federal Non-Federal Code attribute domain values from "F/N/Z" to "F/N"	Bulletin No. 2016-05	2016-11	ATT TBL	4
IV	161300	Revised Federal Non-Federal Code attribute domain values from "F/N/Z" to "F/N"	Bulletin No. 2016-05	2016-11	ATT TBL	4

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IV	298500	Revised Federal Non-Federal Code attribute domain value from "G" to "G/Z"	Bulletin No. 2016-05	2016-11	ATT TBL	4
IV	411990	Added	Bulletin No. 2016-05	2016-09	ATT TBL	15
IV	417590	Added	Bulletin No. 2016-05	2016-09	ATT TBL	15
IV	417690	Added	Bulletin No. 2016-05	2016-09	ATT TBL	15
IV	420190	Added	Bulletin No. 2016-05	2016-09	ATT TBL	15
IV	462090	Added	Bulletin No. 2016-05	2016-09	ATT TBL	15
IV	532000	Deleted Trading Partner Agency Identifier; Deleted Trading Partner Main Account Code; Revised Federal Non-Federal Code attribute domain values from "F/G/N" to "N"	Bulletin No. 2016-05	2016-11	ATT TBL	4
IV	532400	Deleted Trading Partner Agency Identifier; Deleted Trading Partner Main Account Code; Revised Federal Non-Federal Code attribute domain values from "F/G/N" to "N"	Bulletin No. 2016-05	2016-11	ATT TBL	4
IV	573000	Revised Federal Non-Federal Code attribute domain value from "F" to "F/Z"	Bulletin No. 2016-05	2016-11	ATT TBL	4
IV	579001	Added	Bulletin No. 2016-05	2016-09	ATT TBL	16
IV	579010	Added	Bulletin No. 2016-05	2016-09	ATT TBL	16
IV	590000	Revised Exchange Nonexchange Code attribute domain value from "T/X" to "E/T/X"	Bulletin No. 2016-05	2016-09	ATT TBL	19
IV	590900	Revised Exchange Nonexchange Code attribute domain value from "T/X" to "E/T/X"	Bulletin No. 2016-05	2016-09	ATT TBL	19
IV	599300	Revised Federal Non-Federal Code attribute domain value "G" to "G/Z"	Bulletin No. 2016-05	2016-11	ATT TBL	4
IV	599400	Revised Federal Non-Federal Code attribute domain value "G" to "G/Z"	Bulletin No. 2016-05	2016-11	ATT TBL	4
IV	633800	Added Trading Partner Agency Identifier; Added Trading Partner Main Account Code; Revised Federal Non-Federal Code attribute domain value from "N" to "F/N"	Bulletin No. 2016-05	2016-11	ATT TBL	4
IV	711200	Revised Exchange Nonexchange Code attribute domain values from "X/T" to "X"	Bulletin No. 2016-05	2016-11	ATT TBL	2
IV	719090	Added	Bulletin No. 2016-05	2016-09	ATT TBL	15
IV	729090	Added	Bulletin No. 2016-05	2016-09	ATT TBL	15
<b>V</b>	<b><i>USSGL Crosswalks to Standard External Reports:</i></b>					
	<b>Balance Sheet:</b>					
V	Column					
V	None				BS	
V	Line					
V	3	Revised Federal Non-Federal Code attribute domain value from "G" to "Z" for USSGL accounts 132500 and 137300	Bulletin No. 2016-05	2016-11	BS	4
V	7	Added USSGL accounts 119305, 119306, 119307, 119309, 199333	Bulletin No. 2016-05	2016-09	BS	15
V	8	Deleted footnote "2" for USSGL accounts 134200,161000,161100,161200,161300: Revised Federal Non-Federal Code attribute domain values from "N/Z" to "N" for USSGL accounts 134200,161000,161100,161200,161300	Bulletin No. 2016-05	2016-11	BS	4
V	19	Revised Federal Non-Federal Code attribute domain value from "G" to "G/Z" for USSGL account 298500	Bulletin No. 2016-05	2016-11	BS	4

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V	27	Deleted footnote "4" for USSGL account 240000; Revised footnote reference from "3" to "2" for USSGL account 298000.	Bulletin No. 2016-05	2016-11	BS	4
V	32	Revised Federal Non-Federal Code attribute domain values from "F/G/N" to "N" for USSGL accounts 532000 and 532400	Bulletin No. 2016-05	2016-11	BS	4
V	32	Revised Federal Non-Federal Code attribute domain value from "F" to "F/Z" for USSGL account 573000	Bulletin No. 2016-05	2016-11	BS	4
V	32	Revised footnote reference from "3" to "2" for USSGL accounts 599000 and 599100	Bulletin No. 2016-05	2016-11	BS	4
V	32	Revised Federal Non-Federal Code attribute domain value from "G" to "G/Z" for USSGL accounts 599300 and 599400	Bulletin No. 2016-05	2016-11	BS	4
V	32	Revised Federal Non-Federal Code attribute domain value from "N" to "F/N" for USSGL account 633800	Bulletin No. 2016-05	2016-11	BS	4
V	33	Revised Federal Non-Federal Code attribute domain values from "F/G/N" to "N" for USSGL accounts 532000 and 532400	Bulletin No. 2016-05	2016-11	BS	4
V	33	Revised Federal Non-Federal Code attribute domain value from "F" to "F/Z" for USSGL account 573000	Bulletin No. 2016-05	2016-11	BS	4
V	33	Added USSGL accounts 579001,719090,729090	Bulletin No. 2016-05	2016-11	BS	4
V	33	Revised Federal Non-Federal Code attribute domain value from "G" to "G/Z" for USSGL accounts 599300 and 599400	Bulletin No. 2016-05	2016-11	BS	4
V	<u>Footnote</u>					
V	2	Revised from "Related to Government Account Series securities purchased using deposit funds. The Fed/Nonfed attribute domain value of Z was added to TFM 2-4700 in order to be able to correctly classify any Government Account Series securities reported to this USSGL account. The amounts are reported to a Federal line on the Reclassified Balance Sheet in accordance with Section 4705.20e. On the Balance Sheet this domain value would be reported on a Non-Federal line." to "FASAB recognizes amounts returned to Puerto Rico and the U.S. Virgin Islands as non-federal custodial liabilities as referenced in FASAB SFFAS No. 7, paragraph 289."	Bulletin No. 2016-05	2016-11	BS	4
V	3	Deleted	Bulletin No. 2016-05	2016-11	BS	4
V	4	Deleted	Bulletin No. 2016-05	2016-11	BS	4
	<b>Statement of Net Cost:</b>					
V	<u>Line</u>					
V	1	Added USSGL Account 729090;Revised Federal Non-Federal Code attribute domain values from "N" to "F/N" for USSGL accounts 633800	Bulletin No. 2016-05	2016-11	SNC	4
V	2	Added USSGL Account 719090	Bulletin No. 2016-05	2016-09	SNC	15
V	<u>Footnote</u>					
V	None				SNC	

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<b>Statement of Changes in Net Position:</b>						
V	<u>Line</u>					
V	6	Added USSGL accounts 590000 and 590900	Bulletin No. 2016-05	2016-09	SCNP	19
V	13	Added USSGL account 579001	Bulletin No. 2016-05	2016-11	SCNP	4
V	13	Added USSGL accounts 590000 and 590900	Bulletin No. 2016-05	2016-09	SCNP	19
V	<u>Footnote</u>					
V	None				SCNP	
<b>Statement of Custodial Activity:</b>						
V	<u>Line</u>					
V	None				SCA	
V	<u>Footnote</u>					
V	None				SCA	
<b>Statement of Budgetary Resources:</b>						
V	<u>Column</u>					
V	Debit/Credit	Revised Debit Credit Indicator attribute domain values on lines 1000, 1043, 1290, 1490, 1690, 1890, 3060, 3072, 4177, 4178, 4179, and 4187	Bulletin No. 2016-05	2016-09	SBR	24
V	<u>Line</u>					
V	1000	Added footnote "3" to USSGL accounts 417200 and 436000	Bulletin No. 2016-05	2016-03	SBR	2
V	1000	Added USSGL account 438400 with Authority Type Code attribute domain value "S" and GTAS Fund Type Code attribute domain value "ES"	Bulletin No. 2016-05	2016-02	SBR	11
V	1000	Added USSGL account 439700 with Authority Type Code attribute domain value "P" and GTAS Fund Type Code attribute domain value "EG"	Bulletin No. 2016-05	2016-02	SBR	12
V	1020	Added footnote "5"	Bulletin No. 2016-05	2016-03	SBR	2
V	1290	Revised footnote reference from "2" to "7" for USSGL account 424000	Bulletin No. 2016-05	2016-03	SBR	2
V	1890	Added USSGL account 438400 with Authority Type Code attribute domain value "S" and GTAS Fund Type Code attribute domain value "ES"	Bulletin No. 2016-05	2016-02	SBR	11
V	2190	Deleted footnote "4" from USSGL account 498200	Bulletin No. 2016-05	2016-03	SBR	2
V	3006	Added footnote "6"	Bulletin No. 2016-05	2016-03	SBR	2
V	3066	Added footnote "8"	Bulletin No. 2016-05	2016-03	SBR	2
V	<u>Footnote</u>					
V	6	Revised line reference from 3016 to 3001	Bulletin No. 2016-05	2016-03	SBR	2
V	8	Added footnote	Bulletin No. 2016-05	2016-03	SBR	2

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<b>SF 133 and Schedule P: Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule</b>						
V	Column					
V	Debit/Credit	Revised Debit Credit Indicator attribute domain values for USSGL accounts 404400, 404700, 404800, 411100, 411200, 411300, 411500, 411600, 411700, 411800, 412100, 412200, 412400, 412500, 412700, 413000, 413100, 413300, 413400, 413500, 413600, 413800, 414000, 414200, 414400, 414500, 414700, 415000, 415100, 415200, 415700, 415800, 417100, 417200, 421200, 426000, 426400, 426700, 427500, 427600, 428500, 428600, 428700, 435000, 435500, 435600, 435700, 437000, 438200, 438300, 438700, 438800, 439000, 439200, 439300, 439500, 439600, 439800, and 439900	Bulletin No. 2016-05	2016-09	SF 133/Schedule P	24
V	PY Adj	Revised Prior Year Adjustment Code attribute domain values on lines 3090, 5091, 5092, 5094, 5095, 5097, 5098, 5100, and 5102	Bulletin No. 2016-05	2016-09	SF 133/Schedule P	25
V	TAS Status SF 133	Revised TAS Status Indicator attribute domain values on lines 1000, 1020, 1201, 1203, 1801, 2501, 2502, and 3020	Bulletin No. 2016-05	2016-09	SF 133/Schedule P	26
V	Trans. Code	Revised TAS Status Transitioning Code attribute domain values on lines 0900, 1000, 1010, 1011, 1013, 1020, 1024, 1025, 1026, 1029, 1032, 1040, 1041, 1042, 1100, 1101, 1102, 1103, 1104, 1105, 1120, 1121, 1130, 1131, 1132, 1133, 1134, 1135, 1137, 1138, 1139, 1150, 1151, 1152, 1170, 1171, 1173, 1174, 1200, 1201, 1203, 1204, 1220, 1221, 1230, 1232, 1234, 1235, 1236, 1238, 1239, 1250, 1251, 1252, 1270, 1271, 1272, 1273, 1300, 1320, 1330, 1400, 1420, 1421, 1422, 1423, 1430, 1500, 1510, 1511, 1520, 1522, 1530, 1531, 1600, 1603, 1610, 1611, 1620, 1621, 1622, 1630, 1631, 1700, 1702, 1710, 1711, 1720, 1722, 1723, 1725, 1726, 1727, 1728, 1740, 1741, 1742, 1800, 1801, 1802, 1810, 1811, 1820, 1822, 1823, 1824, 1825, 1826, 1827, 1840, 1841, 1842, 2001, 2002, 2003, 2101, 2102, 2103, 2201, 2202, 2203, 2301, 2302, 2303, 2401, 2402, 2403, 2501, 2502, 2503, 2504, 3010, 3020, 3040, 3070, 4010, 4011, 4031, 4050, 4055, 4100, 4110, 4121, 4122, 4140, 4145, 5000, 5001, 5010, 5011, 5080, 5081, 5082, 5101, and 5102	Bulletin No. 2016-05	2016-09	SF 133/Schedule P	27
V	Addl. Info.	Added footnote to lines 1000, 1026, 1031, 1200, and 1201	Bulletin No. 2016-05	2016-09	SF 133/Schedule P	28
V	Line					
V	1000	Added USSGL account 438400 with Authority Type Code attribute domain value "S" and GTAS Fund Type Code attribute domain value "ES"	Bulletin No. 2016-05	2016-02	SF 133/ Schedule P	11
V	1000	Added USSGL account 439700 with Authority Type Code attribute domain value "P" and GTAS Fund Type Code attribute domain value "EG"	Bulletin No. 2016-05	2016-02	SF 133/ Schedule P	12
V	1020	Deleted row with Reduction Type Code attribute domain value "OTR" for USSGL account 438400	Bulletin No. 2016-05	2016-09	SF 133/ Schedule P	28
V	1020	Revised Reduction Type Code attribute domain value from "SEQ" to "OTR/SEQ" for USSGL account 438400	Bulletin No. 2016-05	2016-09	SF 133/ Schedule P	28
V	1020	Deleted row with Authority Type Code attribute domain value "C" and PY Adjustment Code attribute domain value "B" for USSGL account 439300	Bulletin No. 2016-05	2016-09	SF 133/ Schedule P	28

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V	1020	Revised GTAS Fund Type Code attribute domain values from "EP/ET" to "EG/EP/ER/ET" for USSGL 439300	Bulletin No. 2016-05	2016-09	SF 133/ Schedule P	28
V	1060	Deleted row with GTAS Fund Type Code attribute domain values "EP/ER" for USSGL account 480200	Bulletin No. 2016-05	2016-09	SF 133/ Schedule P	28
V	1080	Deleted row with Reduction Type Code attribute domain value "OTR" for USSGL account 438400	Bulletin No. 2016-05	2016-09	SF 133/ Schedule P	28
V	1080	Revised Reduction Type Code attribute domain value from "SEQ" to "OTR/SEQ" for USSGL account 438400	Bulletin No. 2016-05	2016-09	SF 133/ Schedule P	28
V	1080	Deleted row with Authority Type Code attribute domain value "C" and PY Adjustment Code attribute domain value "B" for USSGL account 439300	Bulletin No. 2016-05	2016-09	SF 133/ Schedule P	28
V	1080	Revised GTAS Fund Type Code attribute domain values from "EP/ET" to "EG/EP/ER/ET" for USSGL 439300	Bulletin No. 2016-05	2016-09	SF 133/ Schedule P	28
V	1080	Deleted row with GTAS Fund Type Code attribute domain values "EP/ER" for USSGL accounts 480200, 488200, 490200, and 498200	Bulletin No. 2016-05	2016-09	SF 133/ Schedule P	28
V	1201	Revised Reduction Type Code attribute domain values from "ATB/OTR/XXX" to "ATB/XXX" for USSGL account 438400	Bulletin No. 2016-05	2016-03	SF 133/ Schedule P	14
V	1203	Added a row with Reduction Type Code attribute domain value "OTR" for USSGL account 438400	Bulletin No. 2016-05	2016-03	SF 133/ Schedule P	14
V	1802	Added USSGL account 438400 with Authority Type Code attribute domain value "S" and GTAS Fund Type Code attribute domain value "ES"	Bulletin No. 2016-05	2016-02	SF 133/ Schedule P	11
V	5090	Added USSGL account 438400 with Authority Type Code attribute domain value "S" and GTAS Fund Type Code attribute domain value "ES"	Bulletin No. 2016-05	2016-02	SF 133/ Schedule P	11
V	5092	Added USSGL account 438400 with Authority Type Code attribute domain value "S" and GTAS Fund Type Code attribute domain value "ES"	Bulletin No. 2016-05	2016-02	SF 133/ Schedule P	11
V	<u>Footnote</u>					
V	None				SF 133/Schedule P	
<b>VI</b>	<b><i>USSGL Crosswalks to Reclassified Statements:</i></b>					
	<b><u>Reclassified Balance Sheet:</u></b>					
VI	<u>Column</u>					
VI	None					
VI	<u>Line</u>					
VI	2.1	Added USSGL accounts 119305, 119306, 119307, 119309, 199333	Bulletin No. 2016-05	2016-09	RBS	15
VI	2.4(new)	Added	Bulletin No. 2016-05	2016-11	RBS	3
VI	2.5(old)	Revised line number from 2.5 to 2.4	Bulletin No. 2016-05	2016-11	RBS	3
VI	2.6(old)	Revised line number from 2.6 to 2.5	Bulletin No. 2016-05	2016-11	RBS	3
VI	2.6(new)	Revised footnote reference from "4" to "3" for USSGL accounts 162000,162100,162200,162300,169000	Bulletin No. 2016-05	2016-11	RBS	4
VI	2.7(old)	Revised line number from 2.7 to 2.6	Bulletin No. 2016-05	2016-11	RBS	3

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VI	2.8(old)	Revised line number from 2.8 to 2.7	Bulletin No. 2016-05	2016-11	RBS	3
VI	2.8(new)	Revised footnote reference from "5" to "4" for USSGL account 199000	Bulletin No. 2016-05	2016-11	RBS	4
VI	2.9(old)	Revised line number from 2.9 to 2.8	Bulletin No. 2016-05	2016-11	RBS	3
VI	2.9(new)	Revised from "This line is calculated. Equals sum of line 2.1 through 2.9" to "This line is calculated. Equals sum of line 2.1 through 2.8"	Bulletin No. 2016-05	2016-11	RBS	3
VI	2.10(old)	Revised line number from 2.10 to 2.9	Bulletin No. 2016-05	2016-11	RBS	3
VI	3.3	Revised footnote reference from "8" to "7" for USSGL accounts 131000,131900,136000,137000,199000	Bulletin No. 2016-05	2016-11	RBS	4
VI	3.5	Revised footnote reference from "8" to "7" for USSGL account 134200	Bulletin No. 2016-05	2016-11	RBS	4
VI	3.6	Revised line title from "Interest Receivable - Loans" to "Interest Receivable - Loans and Not Otherwise Classified"	Bulletin No. 2016-05	2016-09	RBS	2
VI	3.6	Revised footnote reference from "8" to "7" for USSGL accounts 134000,134100	Bulletin No. 2016-05	2016-09	RBS	4
VI	3.7	Revised footnote reference from "8" to "7" for USSGL accounts 135000,135100,136100,137100	Bulletin No. 2016-05	2016-09	RBS	4
VI	3.8	Revised footnote reference from "8" to "7" for USSGL accounts 133000,133500	Bulletin No. 2016-05	2016-09	RBS	4
VI	3.9	Revised footnote reference from "8" to "7" for USSGL accounts 132000,132100	Bulletin No. 2016-05	2016-09	RBS	4
VI	3.10	Revised footnote reference from "8" to "7" for USSGL account 141000	Bulletin No. 2016-05	2016-09	RBS	4
VI	3.11	Deleted USSGL accounts 134200,161000,161100,161200,161300	Bulletin No. 2016-05	2016-11	RBS	4
VI	3.11	Revised Federal Non-Federal Code attribute domain value from "G" to "Z" for USSGL accounts 132500 and 137300	Bulletin No. 2016-05	2016-11	RBS	4
VI	4	Revised from "This line is calculated. Equals sum of line 2.10 and 3.14" to "This line is calculated. Equals sum of lines 2.9 and 3.14"	Bulletin No. 2016-05	2016-11	RBS	4
VI	6.9	Revised footnote reference from "6/7" to "5/6" for USSGL account 259000	Bulletin No. 2016-05	2016-11	RBS	4
VI	6.9	Revised footnote reference from "3" to "2" for USSGL account 298000	Bulletin No. 2016-05	2016-11	RBS	4
VI	7.3	Revised footnote reference from "8" to "7" for USSGL accounts 253000,253100,253200,253300,253400,254000	Bulletin No. 2016-05	2016-11	RBS	4
VI	7.4	Revised footnote reference from "8" to "7" for USSGL account 214200	Bulletin No. 2016-05	2016-11	RBS	4
VI	7.5	Revised footnote reference from "8" to "7" for USSGL account 214100	Bulletin No. 2016-05	2016-11	RBS	4
VI	7.7	Revised footnote reference from "8" to "7" for USSGL accounts 215000,215500	Bulletin No. 2016-05	2016-11	RBS	4
VI	7.9	Revised footnote reference from "8" to "7" for USSGL account 231000	Bulletin No. 2016-05	2016-11	RBS	4
VI	7.11	Added USSGL account 298500	Bulletin No. 2016-05	2016-11	RBS	4
VI	9.1	Revised Federal Non-Federal Code attribute domain values from "F/G/N" to "N" for USSGL accounts 532000 and 532400	Bulletin No. 2016-05	2016-11	RBS	4
VI	9.1	Revised Federal Non-Federal Code attribute domain value from "F" to "F/Z" for USSGL account 573000	Bulletin No. 2016-05	2016-11	RBS	4
VI	9.1	Revised footnote reference from "3" to "2" for USSGL accounts 590000,590900	Bulletin No. 2016-05	2016-11	RBS	4
VI	9.1	Revised Federal Non-Federal Code attribute domain value from "G" to "G/Z" for USSGL accounts 599300 and 599400	Bulletin No. 2016-05	2016-11	RBS	4
VI	9.1	Revised Federal Non-Federal Code attribute domain value from "N" to "F/N" for USSGL account 633800	Bulletin No. 2016-05	2016-11	RBS	4



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VI	9.2	Revised Federal Non-Federal Code attribute domain values from "F/G/N" to "N" for USSGL accounts 532000 and 532400	Bulletin No. 2016-05	2016-11	RBS	4
VI	9.2	Revised Federal Non-Federal Code attribute domain value from "F" to "F/Z" for USSGL account 573000	Bulletin No. 2016-05	2016-11	RBS	4
VI	9.2	Added USSGL accounts 579001,579010,719090,729090	Bulletin No. 2016-05	2016-11	RBS	4
VI	9.2	Revised Federal Non-Federal Code attribute domain value from "G" to "G/Z" for USSGL accounts 599300 and 599400	Bulletin No. 2016-05	2016-11	RBS	4
VI	Footnote					
VI	2	Revised from "Related to Government Account Series securities purchased using deposit funds." to "FASAB recognizes amounts returned to Puerto Rico and the Virgin Islands as nonFederal custodial liabilities as referenced in SFFAS No. 7, paragraph 289."	Bulletin No. 2016-05	2016-11	RBS	4
VI	3	Revised from "FASAB recognizes amounts returned to Puerto Rico and the Virgin Islands as nonFederal custodial liabilities as referenced in SFFAS No. 7, paragraph 289." to "Does not include derivative assets."	Bulletin No. 2016-05	2016-11	RBS	4
VI	4	Revised from "Does not include derivative assets." to "Related to investments in derivative assets."	Bulletin No. 2016-05	2016-11	RBS	4
VI	5	Revised from "Related to investments in derivative assets." to "Includes non-derivative liabilities."	Bulletin No. 2016-05	2016-11	RBS	4
VI	6	Revised from "Includes non-derivative liabilities." to "Related to derivative liabilities."	Bulletin No. 2016-05	2016-11	RBS	4
VI	7	Revised from "Related to derivative liabilities." to "Exclude General Fund (Trading Partner code 9900) activity in this account."	Bulletin No. 2016-05	2016-11	RBS	4
VI	8	Revise from "Exclude General Fund (Trading Partner code 9900) activity in this account." to "Report only General Fund (Trading Partner code 9900) activity associated with this account. With the implementation of GTAS there will be a new Federal/NonFederal attribute domain value "G" for the General Fund."	Bulletin No. 2016-05	2016-11	RBS	4
VI	9	Deleted	Bulletin No. 2016-05	2016-11	RBS	4
<b>Reclassified Statement of Net Cost:</b>						
VI	Line					
VI	2	Added USSGL account 729090	Bulletin No. 2016-05	2019-09	RSNC	15
VI	7.7	Added USSGL account 633800	Bulletin No. 2016-05	2016-11	RSNC	4
VI	11	Added USSGL account 719090	Bulletin No. 2016-05	2019-09	RSNC	15
VI	Footnote					
VI	None				RSNC	
<b>Reclassified Statement of Changes in Net Position</b>						
VI	Line					
VI	5.8	Added USSGL accounts 590000 and 590900	Bulletin No. 2016-05	2016-09	RSCNP	19

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VI	7.3	Revised RC from 39 to 38	Bulletin No. 2016-05	2016-11	RSCNP	3
VI	7.12	Deleted USSGL accounts 532000 and 532400	Bulletin No. 2016-05	2016-11	RSCNP	4
VI	7.16	Revised RC from 39 to 38	Bulletin No. 2016-05	2016-11	RSCNP	3
VI	8.6(new)	Added	Bulletin No. 2016-05	2016-11	RSCNP	4
VI	8.6(old)	Revised line number from 8.6 to 8.7	Bulletin No. 2016-05	2016-11	RSCNP	4
VI	8.7	Added USSGL accounts 573000, 599300, and 599400	Bulletin No. 2016-05	2016-11	RSCNP	4
VI	8.7(old)	Revised line number from 8.7 to 8.9	Bulletin No. 2016-05	2016-11	RSCNP	4
VI	8.8(new)	Added	Bulletin No. 2016-05	2016-11	RSCNP	4
VI	8.8(old)	Revised line number from 8.8 to 8.10	Bulletin No. 2016-05	2016-11	RSCNP	4
VI	8.9(old)	Revised line number from 8.9 to 8.11	Bulletin No. 2016-05	2016-11	RSCNP	4
VI	8.9	Deleted USSGL accounts 532000 and 532400	Bulletin No. 2016-05	2016-11	RSCNP	4
VI	8.11	Revised the calculations to reflect new line numbers	Bulletin No. 2016-05	2016-11	RSCNP	4
VI	Footnote					
VI	None				RSCNP	
<b>VII</b>	<b><i>Validations and Edits for Fiscal 2016 Reporting</i></b>					
<b>VII</b>	<b>Validations</b>					
	<b>Validation Number</b>					
VII	6	Revised error message	Bulletin No. 2016-05	2016-04	VAL	2
VII	39E	Added pass exception for TAS 012 20162016 1004 with PYA "B"	Bulletin No. 2016-05	2016-04	VAL	1
VII	42	Revised validation type and rule structure	Bulletin No. 2016-05	2016-02	VAL	2
VII	42E	Created pass exceptions	Bulletin No. 2016-05	2016-02	VAL	2
VII	44E	Added pass exceptions and revised exception criteria	Bulletin No. 2016-05	2016-02	VAL	1
VII	52E	Added pass exception for TAS 012 20162016 1004	Bulletin No. 2016-05	2016-04	VAL	1
VII	69E	Added pass exception regarding USSGL 411900 for TAS 014 X 5015	Bulletin No. 2016-05	2016-02	VAL	1
VII	71	Added fail condition for USSGL 438400 with Authority Type Code "S" and Fund Type "ES"; revised title and description	Bulletin No. 2016-05	2016-03	VAL	1
VII	71E	Revised title and description	Bulletin No. 2016-05	2016-03	VAL	1
<b>VII</b>	<b>Edits</b>					
	<b>Edit Number</b>					
VII	2	Added line 1603 to the left side	Bulletin No. 2016-05	2016-04	EDIT	2
	14	Added line 1033 to the left side	Bulletin No. 2016-05	2016-03	EDIT	2
	43	Revised statement line numbers on right side	Bulletin No. 2016-05	2016-03	EDIT	2
VII	44	Revised statement line numbers on right side	Bulletin No. 2016-05	2016-03	EDIT	2
VII	21	Revised title and description	Bulletin No. 2016-05	2016-04	EDIT	2
VII	45	Changed from Proposed Analytical to Fatal; Moved USSGLs 590000 and 729200 with Reporting Type Code "F" from closing group 331000 to closing group 340000; revised title and description	Bulletin No. 2016-05	2016-04	EDIT	2

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<b>Bulletin No. 2016-05</b>						
<b>Part 2 Fiscal 2017</b>						
<b>I</b>	<b><i>USSGL Chart of Accounts:</i></b>					
I	109000	Revised	Bulletin No. 2016-05	2017-01	COA	16
I	209010	Added	Bulletin No. 2016-05	2017-01	COA	16
I	415900	Added	Bulletin No. 2016-05	2017-01	COA	17
<b>II</b>	<b><i>USSGL Accounts and Definitions:</i></b>					
I	109000	Revised	Bulletin No. 2016-05	2017-01	DEF	16
I	209010	Added	Bulletin No. 2016-05	2017-01	DEF	16
II	415900	Added	Bulletin No. 2016-05	2017-01	DEF	17
<b>III</b>	<b><i>USSGL Account Transactions:</i></b>					
III	C152	Added	Bulletin No. 2016-05	2017-01	TC	17
III	C450	Added	Bulletin No. 2016-05	2017-01	TC	18
III	C452	Added	Bulletin No. 2016-05	2017-01	TC	18
III	C453	Added	Bulletin No. 2016-05	2017-01	TC	18
III	C454	Added	Bulletin No. 2016-05	2017-01	TC	18
III	C455	Added	Bulletin No. 2016-05	2017-01	TC	18
III	C456	Added	Bulletin No. 2016-05	2017-01	TC	18
III	C457	Added	Bulletin No. 2016-05	2017-01	TC	18
III	C458	Added	Bulletin No. 2016-05	2017-01	TC	18
III	C418	Revised	Bulletin No. 2016-05	2017-01	TC	18
III	F302	Revised	Bulletin No. 2016-05	2017-01	TC	17
<b>IV</b>	<b><i>USSGL Account Attributes:</i></b>					
<b>USSGL Proprietary and Budgetary Account Attribute Definition Report:</b>						
IV	GTAS Fund Type Code	Revised	Bulletin No. 2016-05	2017-01	ADR	23
<b>IV</b>	<b>USSGL Proprietary and Budgetary Account Attribute Table:</b>					
	<u>Attribute</u>					
IV	None				ATT TBL	
	USSGL					
IV	209010	Added	Bulletin No. 2016-05	2017-01	ATT TBL	16
IV	415900	Added	Bulletin No. 2016-05	2017-01	ATT TBL	17

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V	<i>USSGL Crosswalks to Standard External Reports:</i>					
	<b>Balance Sheet:</b>					
	<u>Column</u>					
V	None				BS	
	<u>Line</u>					
V	None				BS	
	<u>Footnote</u>					
V	None				BS	
	<b>Statement of Net Cost:</b>					
	<u>Line</u>					
V	None				SNC	
	<u>Footnote</u>					
V	None				SNC	
	<b>Statement of Changes in Net Position:</b>					
	<u>Line</u>					
V	None				SCNP	
	<u>Footnote</u>					
V	None				SCNP	
	<b>Statement of Custodial Activity:</b>					
	<u>Line</u>					
V	None				SCA	
	<u>Footnote</u>					
V	None				SCA	
	<b>Statement of Budgetary Resources:</b>					
	<u>Column</u>					
V	None				SBR	
	<u>Line</u>					
V	1290	Added USSGL account 415900	Bulletin No. 2016-05	2017-01	SBR	17
V	1490	Added USSGL account 415900	Bulletin No. 2016-05	2017-01	SBR	17

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V	<u>Footnote</u>					
V	None				SBR	
<b>SF 133 and Schedule P: Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule</b>						
V	<u>Column</u>					
V	None				SF 133/Schedule P	
V	<u>Line</u>					
V	1236	Added USSGL account 415900	Bulletin No. 2016-05	2017-01	SF 133/ Schedule P	17
V	1422	Added USSGL account 415900	Bulletin No. 2016-05	2017-01	SF 133/ Schedule P	17
V	<u>Footnote</u>					
V	None				SF 133/Schedule P	
<b>VI</b>	<b><i>USSGL Crosswalks to Reclassified Statements:</i></b>					
<b>Reclassified Balance Sheet:</b>						
VI	<u>Column</u>					
VI	None					
VI	<u>Line</u>					
VI	7.12	Added USSGL account 209010	Bulletin No. 2016-05	2017-01	RBS	16
VI	<u>Footnote</u>					
VI	None				RBS	
<b>Reclassified Statement of Net Cost:</b>						
VI	<u>Line</u>					
VI	None				RSNC	
VI	<u>Footnote</u>					
VI	None				RSNC	
<b>Reclassified Statement of Changes in Net Position</b>						
VI	<u>Line</u>					
VI	None				RSCNP	
VI	<u>Footnote</u>					
VI	None				RSCNP	

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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>
<b>VII</b>	<i>Validations and Edits for Fiscal 2016 Reporting</i>					
<b>VII</b>	<b>Validations</b>					
	Validation Number					
VII	None				VAL	
<b>VII</b>	<b>Edits</b>					
	Edit Number					
VII	None				EDIT	

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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 Annual update to incorporate new Fiscal Years in GTAS.
- 7 Change required because OMB/Treasury deemed TAS exception to established validation.
- 8 Revised USSGL title and definition to accurately describe the use of this USSGL account.
- 9 Required because of the creation, deletion, or change of a USSGL account.
- 10 Change needed to be in compliance with OMB Circular No. A-136.
- 11 This was a back end change during the November window to allow DOT to report 438400. In Fiscal Year 2015 they were able to report USSGL account 438200 with this permutation however because it closed into 438400 with the budgetary close process the crosswalk needed to be revised to accommodate the permutation in 438400.
- 12 This was a back end change during the November window to allow NRC to report 439700. In Fiscal Year 2015 they were able to report this USSGL account with an ending balance and now in 2016 need to be able to report it with a beginning balance.
- 13 Modified existing Transaction Codes due to SF 133 changes from OMB Circular No. A-11 for paid and unpaid recoveries.
- 14 As per OMB, for situations where there was a specific rescission in the appropriation act the amount needs to be reported on line 1203 instead of 1201 for USSGL account 438400 with Reduction Type Code attribute domain value "OTR" for budgetary presentation purposes.
- 15 This change is needed for International Monetary Fund reporting.
- 16 This change is needed for the General Fund reporting.
- 17 This change is needed based upon the updated Unemployment Trust Fund Repayable Advances and Non-Repayable Advances (Indefinite Budget Authority) Scenario.
- 18 This change is needed for Treasury Inflation Protected Securities.

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**Bulletin 2016-05**

- 19 This change is needed for the GFRS to GTAS conversion.
- 20 Revised existing transactions to indicate "not previously anticipated".
- 21 Revised existing transactions to allow for the anticipation of allocation transfers.
- 22 Revised definition to exclude reference to no year accounts.
- 23 Revised GTAS Fund Type Code domains for six thousand series TAS.
- 24 Revised for USSGL accounts identified which should only carry a debit balance or a credit balance but not both.
- 25 Identified USSGL accounts needing restriction for the Debit/Credit Attribute were separated where the Prior Year Adjustment Code attribute domain value "X" was combined with the "B" and "P" domain values.
- 26 USSGL account permutations have been identified on lines of the SF 133 and Schedule P which should carry either a TAS Status of "U" or "E" but not both.
- 27 The crosswalk was updated for the TAS Status Transitioning Code attribute domain value due to the fact that unexpired and no year TAS do not cancel.
- 28 Rows were identified that could be consolidated to reduce the length of the crosswalk or removed due to invalid permutation.