

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. 2017-04						
Part 1 Fiscal 2016						
I	<i>USSGL Chart of Accounts:</i>					
I	None				COA	
II	<i>USSGL Accounts and Definitions:</i>					
II	None				DEF	
III	<i>USSGL Account Transactions:</i>					
III	None				TC	
IV	<i>USSGL Account Attributes:</i>					
USSGL Proprietary and Budgetary Account Attribute Definition Report:						
IV	None				ADR	
IV	USSGL Proprietary and Budgetary Account Attribute Table:					
<u>Attribute</u>						
IV	None				ATT TBL	
<u>USSGL</u>						
IV					ATT TBL	
V	<i>USSGL Crosswalks to Standard External Reports:</i>					
Balance Sheet:						
<u>Column</u>						
V	None				BS	
<u>Line</u>						
V	None				BS	
Statement of Net Cost:						
<u>Line</u>						
V	None				SNC	
<u>Footnote</u>						
V						

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
V	None				SNC	
Statement of Changes in Net Position						
V	<u>Line</u>					
V	None				SCNP	
V	<u>Footnote</u>					
V	None				SCNP	
Statement of Custodial Activity:						
V	<u>Line</u>					
V	None				SCA	
V	<u>Footnote</u>					
V	None				SCA	
Statement of Budgetary Resources:						
V	<u>Column</u>					
V	None				SBR	
V	<u>Line</u>					
V					SBR	
V	<u>Footnote</u>					
V	None				SBR	
SF 133 and Schedule P: Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule						
V	<u>Column</u>					
V	None				SF 133/Schedule P	
V	<u>Line</u>					
V					SF 133/Schedule P	
V	<u>Footnote</u>					
V	None				SF 133/Schedule P	
VI USSGL Crosswalks to Reclassified Statements:						
Reclassified Balance Sheet:						
VI	<u>Column</u>					
VI	None				RBS	

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VI	<u>Line</u>					
VI	None					
VI	<u>Footnote</u>					
VI	None				RBS	
Reclassified Statement of Net Cost:						
VI	<u>Line</u>					
VI	None					
VI	<u>Footnote</u>					
VI	None				RSNC	
Reclassified Statement of Operations and Changes in Net Position						
VI	<u>Line</u>					
VI	None				RSOCNP	
VI	<u>Footnote</u>					
VI	None				RSOCNP	
VII	<i>Validations and Edits</i>					
VII	Validations					
	Validation Number					
VII					VAL	
VII	Edits					
	Edit Number					
VII	None				EDIT	
Bulletin No. 2017-04						
Part 2 Fiscal 2017						
I	<i>USSGL Chart of Accounts:</i>					
I	None				COA	
II	<i>USSGL Accounts and Definitions:</i>					
II	None				DEF	

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III	<i>USSGL Account Transactions:</i>					
III	None				TC	
IV	<i>USSGL Account Attributes:</i>					
	USSGL Proprietary and Budgetary Account Attribute Definition Report:					
IV	None				ADR	
IV	USSGL Proprietary and Budgetary Account Attribute Table:					
	<u>Attribute</u>					
IV	None				ATT TBL	
	<u>USSGL</u>					
IV	419000	Revised Financing Account Code attribute domain value from "N" to "G/N"	Bulletin No. 2017-04	2017-04	ATT TBL	41
V	<i>USSGL Crosswalks to Standard External Reports:</i>					
	Balance Sheet:					
	<u>Column</u>					
V	None				BS	
	<u>Line</u>					
V	None				BS	
	<u>Footnote</u>					
V	None				BS	
	Statement of Net Cost:					
	<u>Line</u>					
V	None				SNC	
	<u>Footnote</u>					
V	None				SNC	
	Statement of Changes in Net Position:					
	<u>Line</u>					
V	None				SCNP	
	<u>Footnote</u>					
V	None				SCNP	

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
	Statement of Custodial Activity:					
V	Line					
V	None				SCA	
V	Footnote					
V	None				SCA	
	Statement of Budgetary Resources:					
V	Column					
V	None				SBR	
V	Line					
V	1000	Added USSGL account 439700 Beginning Ending Code attribute domain value "B" with Authority Type Code attribute domain value "B"	Bulletin No. 2017-04	2017-04	SBR	2
V	Footnote					
V	None				SBR	
	SF 133 and Schedule P: Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule					
V	Column					
V	None				SF 133/Schedule P	
V	Line					
V	1000	Added USSGL account 439700 Beginning Ending Code attribute domain value "B" with Authority Type Code attribute domain value "B"	Bulletin No. 2017-04	2017-04	SF 133/Schedule P	2
V	1011	Added USSGL account 419000 with Financing Account Code attribute domain value "G"	Bulletin No. 2017-04	2017-04	SF 133/Schedule P	41
V	Footnote					
V	None				SF 133/Schedule P	
VI	USSGL Crosswalks to Reclassified Statements:					
	Reclassified Balance Sheet:					
VI	Column					
VI	None				RBS	
VI	Line					
VI	None				RBS	
VI	Footnote					

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Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
VI	None				RBS	
Reclassified Statement of Net Cost:						
VI	<u>Line</u>					
VI	None				RSNC	
VI	<u>Footnote</u>					
VI	None				RSNC	
Reclassified Statement of Operations and Changes in Net Position						
VI	<u>Line</u>					
VI	None				RSOCNP	
VI	<u>Footnote</u>					
VI	None				RSOCNP	
VII	<i>Validations and Edits</i>					
VII	Validations					
	<u>Validation Number</u>					
VII	24E	Created pass exception for TAS 020X6311	Bulletin No. 2017-04	2017-02	VAL	7
VII	32E	Added pass exception for TAS 089 20162017 0228	Bulletin No. 2017-04	2017-03	VAL	7
VII	44E	Modified one pass exception and added three others	Bulletin No. 2017-04	2017-03	VAL	7
VII	71	Added fail condition for USSGL 438400 with Authority Type Code attribute domain value "S" and GTAS Fund Type Code attribute domain value "ET"	Bulletin No. 2017-04	2017-04	VAL	1
VII	71E	Added pass exceptions for TAS 060X8051.001 and 070X5088	Bulletin No. 2017-04	2017-04	VAL	7
VII	77	Created simple validation for Financing Account Code	Bulletin No. 2017-04	2017-04	VAL	2
VII	77E	Created pass exception for TAS 091X4300 with USSGL 417000	Bulletin No. 2017-04	2017-04	VAL	7
VII	84	Created validation to restrict the use of USSGL 419000 with Financing Account Code attribute domain value "G"	Bulletin No. 2017-04	2017-04	VAL	1
VII	84E	Created pass exception for TAS 086X424000	Bulletin No. 2017-04	2017-04	VAL	1
VII	Edits					
	<u>Edit Number</u>					
VII	49	Deleted BETC "SWYE"	Bulletin No. 2017-04	2017-05	EDIT	2
VII	994	Created proposed analytical edit as a potential replacement for Edit 4	Bulletin No. 2017-04	2017-05	EDIT	42

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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.
- 19 This change is needed for the GFRS to GTAS conversion.

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- 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 title to reflect change in ATM.
- 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.
- 29 This change is needed due to updates in the Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance Scenario.
- 30 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.
- 31 Some validation exceptions are only needed or approved for a certain fiscal year(s) and do not carry over to the following fiscal year.
- 32 Additions and revisions needed for updates to non-fiduciary deposit fund scenario.
- 33 Additions and revisions needed for updates to UTF Repayable Advances Scenario presented at the April 21, 2016 IRC Meeting but erroneously not included in GTAS
- 34 Change needed to allow correct C-TAS reporting.
- 35 Change needed to remove FMS 2108 and SF 133 references and to make definition more accurate.
- 36 Change needed to correctly report Exchange Stabilization Fund transactions.
- 37 Change needed for RRB and HUD.
- 38 Implementation was postponed until the next FY
- 39 Change needed to accurately report non-budgetary activity for the USSGL account.

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- 40 Change needed to account for the creation of a new Business Line in CARS.
- 41 Change needed to account for HHS.
- 42 Edit 4 revision is required because the FMS 2108 has been discontinued and the crosswalk is no longer maintained.