**Credit Reform Case Study Update Project**

**Phase II document updates to the following:**

* **Guide for Basic Accounting and Reporting for Foreclosed Property in Federal Credit Programs Effective Fiscal Year 2017**
* **Guide for Basic Accounting and Reporting For Direct Loan Programs Without Collateral in Federal Credit Program Effective Fiscal Year 2017**

**Update accounting transactions:**

* **Replace USSGL 579000 – Other Financing Sources with USSGL 579100 – Adjustment to Financing Sources – Credit Reform**
* **When reporting USSGL 579100 agencies should use the Federal/Nonfederal attribute domain value of “F” .**

**Transaction Codes Created or Updated:**

* **Effective Fiscal 2017, affected Transaction Codes that include USSGL 579100.**

 **-A204**

 **-A206**

 **-A208**

 **-D149**

 **-D150**

* **Effective Fiscal 2017, affected Transaction Codes updated to include language clarifying their use in Credit Reform situations or to include USSGL accounts used in transactions presented in the case studies:**

 **-A202**

 **-B105**

 **-C118**

 **-D147**