

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

Section	Item Changed	Change	T/L	Effective Reporting Period	USSGL TFM SECTION	Additional Information
Bulletin No. 2015-XX						
Part 1 Fiscal 2015						
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	214000	Revised Federal Non-Federal Code attribute domain values from "F/N" to "F/G/N".	Bulletin No. 2015-XX	2015-11	ATT TBL	4
IV	415700	Revised GTAS Fund Type Code attribute domain values from "ES/ET" to "EG/ES/ET"	Bulletin No. 2015-XX	2015-11	ATT TBL	24
IV	439700	Revised GTAS Fund Type Code attribute domain values from "ES/ET" to "EG/ES/ET"	Bulletin No. 2015-XX	2015-11	ATT TBL	24
IV	633000	Revised Federal Non-Federal Code attribute domain values from "F/G/N/Z" to "F/G/N".	Bulletin No. 2015-XX	2015-11	ATT TBL	4
V	<i>USSGL Crosswalks to Standard External Reports:</i>					
	Balance Sheet:					
V	<u>Column</u>					

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

Section	Item Changed	Change	T/L	Effective Reporting Period	USSGL TFM SECTION	Additional Information
V	USSGL Acct.	Revised from "Assets With the Public" to "blank"	Bulletin No. 2015-XX	2015-11	BS	21
V	USSGL Acct.	Revised from "Liabilities With the Public" to "blank"	Bulletin No. 2015-XX	2015-11	BS	21
V	<u>Line</u>					
V	17	Revised Federal Non-Federal Code attribute domain value from "F" to "F/G" for USSGL account 214000	Bulletin No. 2015-XX	2015-11	BS	4
V	32	Revised Federal Non-Federal Code attribute domain values from "F/G/N/Z" to "F/G/N" for USSGL account 633000	Bulletin No. 2015-XX	2015-11	BS	4
V	33	Revised Federal Non-Federal Code attribute domain values from "F/G/N/Z" to "F/G/N" for USSGL account 633000	Bulletin No. 2015-XX	2015-11	BS	4
V	<u>Footnote</u>					
V	None				BS	
	Statement of Net Cost:					
V	<u>Column</u>					
V	None				SNC	
V	<u>Line</u>					
V	1	Revised Federal-Non-Federal Code attribute domain values from "F/G/N/Z" to "F/G/N" for USSGL account 633000	Bulletin No. 2015-XX	2015-11	SNC	4
V	<u>Footnote</u>					
V	None				SNC	
	Statement of Changes in Net Position:					
V	<u>Column</u>					
V	None				SCNP	
V	<u>Line</u>					
V	None				SCNP	
V	<u>Footnote</u>					
V	None				SCNP	
	Statement of Custodial Activity:					
V	<u>Column</u>					
V	None				SCA	

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

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>T/L</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
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	1043	Added footnote "1" to USSGL account 429500	Bulletin No. 2015-XX	2015-11	SBR	2
V	1290	Added footnote "2" to USSGL accounts 404700, 416000, and 418300	Bulletin No. 2015-XX	2015-11	SBR	2
V	1290	Revised GTAS Fund Type Code attribute domain values from "ES/ET" to "EG/ES/ET" for USSGL accounts 415700 and 439700	Bulletin No. 2015-XX	2015-11	SBR	24
V	1490	Added footnote "1" to USSGL account 412600	Bulletin No. 2015-XX	2015-11	SBR	2
V	1890	Added footnote "2" to USSGL account 416000	Bulletin No. 2015-XX	2015-11	SBR	2
V	4178	Added footnote "1" to USSGL accounts 422100, 422500, 425100, 428300, 428500, 428600, and 428700	Bulletin No. 2015-XX	2015-11	SBR	2
V	4179	Added footnote "2" to USSGL accounts 404700 and 416000	Bulletin No. 2015-XX	2015-11	SBR	2
V	<u>Footnote</u>					
V	None				SBR	
SF 133: Report on Budget Execution and Budgetary Resources:						
V	<u>Column</u>					
V	None				SF 133	
V	<u>Line</u>					
V	1080	Deleted row with blank Authority Type Code attribute domain value for USSGL account 438300	Bulletin No. 2015-XX	2015-11	SF 133	2
V	1203	Revised GTAS Fund Type Code attribute domain values from "ES/ET" to "EG/ES/ET" for USSGL account 415700	Bulletin No. 2015-XX	2015-11	SF 133	24
V	1234	Revised GTAS Fund Type Code attribute domain values from "ES/ET" to "EG/ES/ET" for USSGL account 439700	Bulletin No. 2015-XX	2015-11	SF 133	24
V	<u>Footnote</u>					
V	None				SF 133	

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

Section	Item Changed	Change	T/L	Effective Reporting Period	USSGL TFM SECTION	Additional Information
	Schedule P: Program and Financing (P&F):					
V	<u>Column</u>					
V	None				P&F	
	<u>Line</u>					
V	1203	Revised GTAS Fund Type Code attribute domain values from "ES/ET" to "EG/ES/ET" for USSGL account 415700	Bulletin No. 2015-XX	2015-11	P&F	24
V	1234	Revised GTAS Fund Type Code attribute domain values from "ES/ET" to "EG/ES/ET" for USSGL account 439700	Bulletin No. 2015-XX	2015-11	P&F	24
V	3010	Added footnote "1" to USSGL account 480200	Bulletin No. 2015-XX	2015-11	P&F	2
	<u>Footnote</u>					
V	None				P&F	
VI	USSGL Crosswalks to Reclassified Statements:					
	Reclassified Balance Sheet:					
VI	<u>Column</u>					
VI	None				RBS	
	<u>Line</u>					
VI	6.3	Revised Line Title	Bulletin No. 2015-XX	2015-11	RBS	3
VI	7.10	Added USSGL account 214000	Bulletin No. 2015-XX	2015-11	RBS	4
VI	9.1	Revised Federal Non-Federal Code attribute domain values from "F/G/N/Z" to "F/G/N" for USSGL account 633000	Bulletin No. 2015-XX	2015-11	RBS	4
VI	9.2	Revised Federal Non-Federal Code attribute domain values from "F/G/N/Z" to "F/G/N" for USSGL account 633000	Bulletin No. 2015-XX	2015-11	RBS	4
	<u>Footnote</u>					
VI	None				RBS	
	Reclassified Statement of Net Cost					
VI	<u>Column</u>					
VI	None				RSNC	
	<u>Line</u>					
VI	7.7	Revised Federal Non-Federal Code attribute domain values from "G/Z" to "G" for USSGL account 633000	Bulletin No. 2015-XX	2015-11	RSNC	4
	<u>Footnote</u>					

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

Section	Item Changed	Change	T/L	Effective Reporting Period	USSGL TFM SECTION	Additional Information
VI	None				RSNC	
Reclassified Statement of Changes in Net Position						
VI	<u>Column</u>					
VI	None				RSCNP	
VI	<u>Line</u>					
VI	None				RSCNP	
VI	<u>Footnote</u>					
VI	None				RSCNP	
VII Validations and Edits for Fiscal 2015 Reporting						
VII Validations						
	<u>Validation Number</u>					
VII	21E	Deleted pass exceptions for USSGL accounts 412600, 412700, 412800, 412900, 417100, and 417200	Bulletin No. 2015-XX	2015-11	VAL	2
VII	55E	Updated pass exceptions.	Bulletin No. 2015-XX	2015-11	VAL	13
VII	64	Replaced Concatenated TAS attribute with Fund Family attribute	Bulletin No. 2015-XX	2015-11	VAL	2
VII	64E	Created fail exceptions	Bulletin No. 2015-XX	2015-11	VAL	2
VII	67E	Deleted some pass exceptions	Bulletin No. 2015-XX	2015-11	VAL	2
VII	69	Added USSGL/Fund Type restrictions for 412600/EG, 412700/EG, 412800/EG, 412900/EG, 417100/EG, and 417200/EP	Bulletin No. 2015-XX	2015-11	VAL	2
VII	69E	Added pass exceptions for USSGL accounts 411900, 412600, 412700, 412800, 412900, 417100, and 417200	Bulletin No. 2015-XX	2015-11	VAL	2
VII	70E	Added pass exception for TAS 011X5512	Bulletin No. 2015-XX	2015-11	VAL	13
VII	71	Added restriction for GTAS Fund Type attribute domain value "ET" with Authority Type Code attribute domain value "S" and revised title and description	Bulletin No. 2015-XX	2015-11	VAL	13
VII	71E	Added pass exception for TAS 097X8164	Bulletin No. 2015-XX	2015-11	VAL	13
VII	73	Created to restrict the use of USSGL accounts 412600, 412800, and 412900 with Authority Type Code attribute domain value "P" on TAS with GTAS Fund Type attribute domain value "EG"	Bulletin No. 2015-XX	2015-11	VAL	2
VII	73E	Created pass exceptions	Bulletin No. 2015-XX	2015-11	VAL	2
VII	74	Created to limit the use of USSGL accounts 415700 and 439700 and Authority Type Code attribute domain value "P" on TAS with GTAS Fund Type attribute domain value "EG"	Bulletin No. 2015-XX	2015-11	VAL	18
VII	74E	Created pass exceptions for TAS 012X1004	Bulletin No. 2015-XX	2015-11	VAL	18
VII Edits						
	<u>Edit Number</u>					

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

Section	Item Changed	Change	T/L	Effective Reporting Period	USSGL TFM SECTION	Additional Information
VII	21	Deleted closing group 435700 and added USSGL account 412100 to closing group 438400	Bulletin No. 2015-XX	2015-11	EDIT	2
Bulletin No. 2015-XX						
Part 2 Fiscal 2016						
I	<i>USSGL Chart of Accounts:</i>					
I	405000	Added	Bulletin No. 2015-XX	2016-01	COA	5
I	424000	Added	Bulletin No. 2015-XX	2016-01	COA	5
I	436000	Added	Bulletin No. 2015-XX	2016-01	COA	5
I	570005	Added	Bulletin No. 2015-XX	2016-01	COA	23
I	615000	Added	Bulletin No. 2015-XX	2016-01	COA	22
II	<i>USSGL Accounts and Definitions:</i>					
I	405000	Added	Bulletin No. 2015-XX	2016-01	DEF	5
I	424000	Added	Bulletin No. 2015-XX	2016-01	DEF	5
I	436000	Added	Bulletin No. 2015-XX	2016-01	DEF	5
II	570005	Added	Bulletin No. 2015-XX	2016-01	DEF	23
II	615000	Added	Bulletin No. 2015-XX	2016-01	DEF	22
III	<i>USSGL Account Transactions:</i>					
III	A213	Added	Bulletin No. 2015-XX	2016-01	TC	5
III	B402	Revised	Bulletin No. 2015-XX	2016-01	TC	22
III	C205	Added	Bulletin No. 2015-XX	2016-01	TC	5
III	F112	Revised	Bulletin No. 2015-XX	2016-01	TC	5
III	F147	Added	Bulletin No. 2015-XX	2016-01	TC	5
III	F148	Added	Bulletin No. 2015-XX	2016-01	TC	5
III	F336	Revised	Bulletin No. 2015-XX	2016-01	TC	22
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>					

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

Section	Item Changed	Change	T/L	Effective Reporting Period	USSGL TFM SECTION	Additional Information
IV	Federal Non-Federal Code	Deleted from USSGL accounts 151100, 151200, 151300, 151400, 151900, 152100, 152200, 152300, 152400, 152500, 152600, 152700, 152900, 171100, 171200, 171900, 172000, 173000, 173900, 174000, 174900, 175000, 175900, 181000, 181900, 182000, 182900, 183000, 183200, 183900, 184000, 184900, 189000, and 189900; Revised USSGL account 6500000 from "N" to "F/N"	November Bulletin	2016-02	ATT TBL	22
IV	Trading Partner Agency Identifier	Added to USSGL account 650000	November Bulletin	2016-02	ATT TBL	22
IV	Trading Partner Main Account Code	Added to USSGL account 650000	November Bulletin	2016-02	ATT TBL	22
	USSGL					
IV	214000	Revised Federal Non-Federal Code attribute domain values from "F/N" to "F/G/N".	Bulletin No. 2015-XX	2016-01	ATT TBL	4
IV	405000	Added	Bulletin No. 2015-XX	2016-01	ATT TBL	5
IV	415700	Revised GTAS Fund Type Code attribute domain values from "ES/ET" to "EG/ES/ET"	Bulletin No. 2015-XX	2016-01	ATT TBL	24
IV	424000	Added	Bulletin No. 2015-XX	2016-01	ATT TBL	5
IV	439500	Revised Anticipated Indicator attribute domain value from "Y" to "N"	Bulletin No. 2015-XX	2016-01	ATT TBL	2
IV	436000	Added	Bulletin No. 2015-XX	2016-01	ATT TBL	5
IV	439700	Revised GTAS Fund Type Code attribute domain values from "ES/ET" to "EG/ES/ET"	Bulletin No. 2015-XX	2016-01	ATT TBL	24
IV	570005	Added	Bulletin No. 2015-XX	2016-01	ATT TBL	23
IV	615000	Added	Bulletin No. 2015-XX	2016-01	ATT TBL	22
IV	633000	Revised Federal Non-Federal Code attribute domain values from "F/G/N/Z" to "F/G/N".	Bulletin No. 2015-XX	2016-01	ATT TBL	4
V	<i>USSGL Crosswalks to Standard External Reports:</i>					
	Balance Sheet:					
V	Column					
V	USSGL Acct.	Revised from "Assets With the Public" to "blank"	Bulletin No. 2015-XX	2016-01	BS	21
V	USSGL Acct.	Revised from "Liabilities With the Public" to "blank"	Bulletin No. 2015-XX	2016-01	BS	21
V	Line					
V	12	Revised Federal Non-Federal Code attribute domain value from "N" to "blank" for USSGL accounts 151100, 151200, 151300, 151400, 151900, 152100, 152200, 152300, 152400, 152500, 152600, 152700, 152900, 154100, 154200, 154900, 156100, 156900, 157100, 157200, 159100, and 159900	November Publication	2016-02	BS	22
V	13	Revised Federal Non-Federal Code attribute domain value from "N" to "blank" for USSGL accounts 171100, 171200, 171900, 172000, 173000, 173900, 174000, 174900, 175000, 175900, 181000, 181900, 182000, 182900, 183000, 183200, 183900, 184000, 184900, 189000, and 189900	November Publication	2016-02	BS	22

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

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V	17	Revised Federal Non-Federal Code attribute domain value from "F" to "F/G" for USSGL account 214000	Bulletin No. 2015-XX	2016-01	BS	4
V	32	Added USSGL accounts 615000.	Bulletin No. 2015-XX	2016-01	BS	22
V	32	Revised Federal Non-Federal Code attribute domain values from "F/G/N/Z" to "F/G/N" for USSGL account 633000	Bulletin No. 2015-XX	2016-01	BS	4
V	32	Revised Federal Non-Federal Code attribute domain value from "N" to "F/N" for USSGL account 650000	November Publication	2016-02	BS	22
V	32	Added USSGL accounts 880100 ,880200 ,880300 ,and 880400.	November Publication	2016-02	BS	22
V	33	Added USSGL accounts 615000.	Bulletin No. 2015-XX	2016-01	BS	22
V	33	Revised Federal Non-Federal Code attribute domain values from "F/G/N/Z" to "F/G/N" for USSGL account 633000	Bulletin No. 2015-XX	2016-01	BS	4
V	33	Revised Federal Non-Federal Code attribute domain value from "N" to "F/N" for USSGL account 650000	November Publication	2016-02	BS	22
V	33	Added USSGL accounts 880100 ,880200 ,880300 ,and 880400.	November Publication	2016-02	BS	22
V	Footnote					
V	None				BS	
Statement of Net Cost:						
V	Line					
V	1	Revised Federal Non-Federal Code attribute domain values from "F/G/N/Z" to "F/G/N" for USSGL account 633000	Bulletin No. 2015-XX	2016-01	SNC	4
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	

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

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>T/L</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
Statement of Budgetary Resources:						
V	<u>Column</u>					
V	None				SBR	
V	<u>Line</u>					
V	1000	Added USSGL account 436000	Bulletin No. 2015-XX	2016-01	SBR	5
V	1020	Added USSGL account 436000	Bulletin No. 2015-XX	2016-01	SBR	5
V	1043	Added USSGL accounts 436000, 487200, and 497200	Bulletin No. 2015-XX	2016-01	SBR	5
V	1043	Added footnote "1" to USSGL account 429500	Bulletin No. 2015-XX	2016-01	SBR	2
V	1290	Added footnote "2" to USSGL accounts 404700, 416000, and 418300	Bulletin No. 2015-XX	2016-01	SBR	2
V	1290	Added USSGL accounts 405000 and 424000	Bulletin No. 2015-XX	2016-01	SBR	5
V	1290	Added footnote "7" to USSGL account 439500	Bulletin No. 2015-XX	2016-01	SBR	25
V	1290	Revised GTAS Fund Type Code attribute domain values from "ES/ET" to "EG/ES/ET" for USSGL accounts 415700 and 439700	Bulletin No. 2015-XX	2016-01	SBR	24
V	1490	Added footnote "1" to USSGL account 412600	Bulletin No. 2015-XX	2016-01	SBR	2
V	1490	Added USSGL account 439500	Bulletin No. 2015-XX	2016-01	SBR	5
V	1690	Added footnote "7" to USSGL account 439500	Bulletin No. 2015-XX	2016-01	SBR	25
V	1890	Added footnote "2" to USSGL account 416000	Bulletin No. 2015-XX	2016-01	SBR	2
V	1890	Added footnote "7" to USSGL account 439500	Bulletin No. 2015-XX	2016-01	SBR	25
V	1890	Deleted USSGL accounts 487200 and 497200	Bulletin No. 2015-XX	2016-01	SBR	5
V	4178	Revised line description to "Change in uncollected pymts, Fed sources"	Bulletin No. 2015-XX	2016-01	SBR	5
V	4178	Added footnote "1" to USSGL accounts 422100, 422500, 425100, 428300, 428500, 428600, and 428700	Bulletin No. 2015-XX	2016-01	SBR	2
V	4179	Added footnote "2" to USSGL accounts 404700 and 416000	Bulletin No. 2015-XX	2016-01	SBR	2
V	<u>Footnote</u>					
V	5	Revised "P&F" to "Schedule P"	Bulletin No. 2015-XX	2016-01	SBR	5
V	6	Revised "P&F" to "Schedule P"	Bulletin No. 2015-XX	2016-01	SBR	5
V	7	Added	Bulletin No. 2015-XX	2016-01	SBR	25
SF 133: Report on Budget Execution and Budgetary Resources:						
V	<u>Column</u>					
V	None				SF 133	
V	<u>Line</u>					
V	1000	Added proposed USSGL account 436000	Bulletin No. 2015-XX	2016-01	SF 133	5
V	1020	Added proposed USSGL account 436000	Bulletin No. 2015-XX	2016-01	SF 133	5
V	1029	Revised line title to "Other balances withdrawn to Treasury (-)"	Bulletin No. 2015-XX	2016-01	SF 133	5
V	1029	Deleted USSGL accounts 435500, 435600, and 435700	Bulletin No. 2015-XX	2016-01	SF 133	5

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

Section	Item Changed	Change	T/L	Effective Reporting Period	USSGL TFM SECTION	Additional Information
V	1030	Added new line "Other balances withdrawn to special or trust funds (-)"	Bulletin No. 2015-XX	2016-01	SF 133	5
V	1031	Revised line title to "Other balances not available (-)"	Bulletin No. 2015-XX	2016-01	SF 133	5
V	1031	Added proposed USSGL account 436000	Bulletin No. 2015-XX	2016-01	SF 133	5
V	1031	Deleted USSGL accounts 439600 and 439900	Bulletin No. 2015-XX	2016-01	SF 133	5
V	1032	Added new line "Refunds and recoveries temporarily precluded from obligation (special and trust funds (-))"	Bulletin No. 2015-XX	2016-01	SF 133	5
V	1033	Added new line "Recoveries of prior year paid obligations"	Bulletin No. 2015-XX	2016-01	SF 133	5
V	1041	Revised line title to "Anticipated recoveries of prior year unpaid and paid obligations"	Bulletin No. 2015-XX	2016-01	SF 133	5
V	1072	Revised line title to "Expired unobligated balance transfers between expired and unexpired accounts (-)"	Bulletin No. 2015-XX	2016-01	SF 133	5
V	1089	Revised line title to "Other expired unobligated balances withdrawn to Treasury (-)"	Bulletin No. 2015-XX	2016-01	SF 133	5
V	1090	Added new line "Other expired unobligated balances withdrawn to special or trust funds (-)"	Bulletin No. 2015-XX	2016-01	SF 133	5
V	1093	Added new line "Recoveries of prior year paid obligations in expired accounts"	Bulletin No. 2015-XX	2016-01	SF 133	5
V	1099	Revised calculation line reference	Bulletin No. 2015-XX	2016-01	SF 133	5
V	1134	Revised footnote from "2" to "5" for USSGL account 439500	Bulletin No. 2015-XX	2016-01	SF 133	25
V	1136	Added new line "Appropriations reduced by offsetting collections (collected) or offsetting receipts (-)"	Bulletin No. 2015-XX	2016-01	SF 133	5
V	1153	Added new line "Anticipated reductions to appropriations by offsetting collections or offsetting receipts (-)"	Bulletin No. 2015-XX	2016-01	SF 133	5
V	1160	Revised calculation line reference	Bulletin No. 2015-XX	2016-01	SF 133	5
V	1203	Revised GTAS Fund Type Code attribute domain values from "ES/ET" to "EG/ES/ET" for USSGL account 415700	Bulletin No. 2015-XX	2016-01	SF 133	24
V	1234	Revised footnote from "2" to "5" for USSGL account 439500	Bulletin No. 2015-XX	2016-01	SF 133	25
V	1234	Revised GTAS Fund Type Code attribute domain values from "ES/ET" to "EG/ES/ET" for USSGL account 439700	Bulletin No. 2015-XX	2016-01	SF 133	24
V	1423	Added new line "Borrowing authority precluded from obligation (limitation on obligations) (-)"	Bulletin No. 2015-XX	2016-01	SF 133	5
V	1522	Revised footnote from "2" to "5" for USSGL account 439500	Bulletin No. 2015-XX	2016-01	SF 133	25
V	1622	Revised footnote from "2" to "5" for USSGL account 439500	Bulletin No. 2015-XX	2016-01	SF 133	25
V	1700	Deleted USSGL accounts 487200 and 497200	Bulletin No. 2015-XX	2016-01	SF 133	5
V	1725	Revised footnote from "2" to "5" for USSGL account 439500	Bulletin No. 2015-XX	2016-01	SF 133	25
V	1800	Deleted USSGL accounts 487200 and 497200	Bulletin No. 2015-XX	2016-01	SF 133	5
V	1824	Revised footnote from "2" to "5" for USSGL account 439500	Bulletin No. 2015-XX	2016-01	SF 133	25
V	4053	Revised line title to "Recoveries of prior paid obligations, unexpired accounts"	Bulletin No. 2015-XX	2016-01	SF 133	5
V	4053	Added USSGL accounts 487200 and 497200	Bulletin No. 2015-XX	2016-01	SF 133	5
V	4053	Deleted USSGL accounts 404700, 406000, 407000, 416000, 421000, and 421500	Bulletin No. 2015-XX	2016-01	SF 133	5
V	4054	Added new line "Recoveries of prior paid obligations, expired accounts"	Bulletin No. 2015-XX	2016-01	SF 133	5

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

Section	Item Changed	Change	T/L	Effective Reporting Period	USSGL TFM SECTION	Additional Information
V	4055	Added new line "Anticipated offsetting collections (+ or -)"	Bulletin No. 2015-XX	2016-01	SF 133	5
V	4060	Revised calculation line reference	Bulletin No. 2015-XX	2016-01	SF 133	5
V	4143	Revised line title to "Recoveries of prior paid obligations, unexpired accounts"	Bulletin No. 2015-XX	2016-01	SF 133	5
V	4143	Added USSGL accounts 487200 and 497200	Bulletin No. 2015-XX	2016-01	SF 133	5
V	4143	Deleted USSGL accounts 404700, 406000, 407000, 416000, 421000, and 421500	Bulletin No. 2015-XX	2016-01	SF 133	5
V	4144	Added new line "Recoveries of prior paid obligations, expired accounts"	Bulletin No. 2015-XX	2016-01	SF 133	5
V	4145	Revised line number from 4143 to 4145	Bulletin No. 2015-XX	2016-01	SF 133	5
V	4150	Revised calculation line reference	Bulletin No. 2015-XX	2016-01	SF 133	5
V	Footnote					
V	1	Revised reference of "P&F" to "Schedule P"	Bulletin No. 2015-XX	2016-01	SF 133	5
V	5	Added	Bulletin No. 2015-XX	2016-01	SF 133	25
Program and Financing Schedule (Schedule P)						
V	Column					
V	None				Schedule P	
V	Line					
V	Crosswalk Title Change	Revised title of crosswalk from "(P&F)" to "Schedule P"	Bulletin No. 2015-XX	2016-01	Schedule P	5
V	1000	Added proposed USSGL account 436000	Bulletin No. 2015-XX	2016-01	Schedule P	5
V	1020	Added proposed USSGL account 436000	Bulletin No. 2015-XX	2016-01	Schedule P	5
V	1029	Revised line title to "Other balances withdrawn to Treasury (-)"	Bulletin No. 2015-XX	2016-01	Schedule P	5
V	1029	Deleted USSGL accounts 435500, 435600, and 435700	Bulletin No. 2015-XX	2016-01	Schedule P	5
V	1030	Added new line "Other balances withdrawn to special or trust funds (-)"	Bulletin No. 2015-XX	2016-01	Schedule P	5
V	1031	Revised line title to "Other balances not available (-)"	Bulletin No. 2015-XX	2016-01	Schedule P	5
V	1031	Added proposed USSGL account 436000	Bulletin No. 2015-XX	2016-01	Schedule P	5
V	1031	Deleted USSGL accounts 439600 and 439900	Bulletin No. 2015-XX	2016-01	Schedule P	5
V	1032	Added new line "Refunds and recoveries temporarily precluded from obligation (special and trust funds) (-)"	Bulletin No. 2015-XX	2016-01	Schedule P	5
V	1033	Added new line "Recoveries of prior year paid obligations"	Bulletin No. 2015-XX	2016-01	Schedule P	5
V	1034	Added new line "Adjustment for unobligated balances used to liquidate deficiencies (-)"	Bulletin No. 2015-XX	2016-01	Schedule P	5
V	1134	Revised footnote from "2" to "5" for USSGL account 439500	Bulletin No. 2015-XX	2016-01	Schedule P	25
V	1203	Revised GTAS Fund Type Code attribute domain values from "ES/ET" to "EG/ES/ET" for USSGL account 415700	Bulletin No. 2015-XX	2016-01	Schedule P	24
V	1234	Revised footnote from "2" to "5" for USSGL account 439500	Bulletin No. 2015-XX	2016-01	Schedule P	25
V	1234	Revised GTAS Fund Type Code attribute domain values from "ES/ET" to "EG/ES/ET" for USSGL account 439700	Bulletin No. 2015-XX	2016-01	Schedule P	24

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

Section	Item Changed	Change	T/L	Effective Reporting Period	USSGL TFM SECTION	Additional Information
V	1423	Added new line "Borrowing authority precluded from obligation (limitation on obligations) (-)"	Bulletin No. 2015-XX	2016-01	Schedule P	5
V	1440	Revised calculation reference to include new line	Bulletin No. 2015-XX	2016-01	Schedule P	5
V	1522	Revised footnote from "2" to "5" for USSGL account 439500	Bulletin No. 2015-XX	2016-01	Schedule P	25
V	1622	Revised footnote from "2" to "5" for USSGL account 439500	Bulletin No. 2015-XX	2016-01	Schedule P	25
V	1700	Deleted USSGL accounts 487200 and 497200	Bulletin No. 2015-XX	2016-01	Schedule P	5
V	1725	Revised footnote from "2" to "5" for USSGL account 439500	Bulletin No. 2015-XX	2016-01	Schedule P	25
V	1800	Deleted USSGL accounts 487200 and 497200	Bulletin No. 2015-XX	2016-01	Schedule P	5
V	1824	Revised footnote from "2" to "5" for USSGL account 439500	Bulletin No. 2015-XX	2016-01	Schedule P	25
V	1900	Revised calculation reference to include new line	Bulletin No. 2015-XX	2016-01	Schedule P	5
V	1930	Revised calculation reference to include new line	Bulletin No. 2015-XX	2016-01	Schedule P	5
V	4053	Added new line "Recoveries of prior paid obligations, unexpired accounts"	Bulletin No. 2015-XX	2016-01	Schedule P	5
V	4060	Revised calculation reference to include new line	Bulletin No. 2015-XX	2016-01	Schedule P	5
V	4070	Revised calculation reference to include new line	Bulletin No. 2015-XX	2016-01	Schedule P	5
V	4090	Revised calculation reference to include new line	Bulletin No. 2015-XX	2016-01	Schedule P	5
V	4143	Added new line "Recoveries of prior paid obligations, unexpired accounts"	Bulletin No. 2015-XX	2016-01	Schedule P	5
V	4150	Revised calculation reference to include new line	Bulletin No. 2015-XX	2016-01	Schedule P	5
V	4160	Revised calculation reference to include new line	Bulletin No. 2015-XX	2016-01	Schedule P	5
V	5103	Added new line "Unexpired unavailable balance, SOY: Fulfilled purpose"	Bulletin No. 2015-XX	2016-01	Schedule P	5
V	5104	Added new line "Unexpired unavailable balance, EOY: Fulfilled purpose"	Bulletin No. 2015-XX	2016-01	Schedule P	5
V	7012	Revised line title to "Budgetary resources used to liquidate deficiencies"	Bulletin No. 2015-XX	2016-01	Schedule P	5
V	<u>Footnote</u>					
V	1	Revised "P&F" reference to "Schedule P"	Bulletin No. 2015-XX	2016-01	Schedule P	5
V	5	Added	Bulletin No. 2015-XX	2016-01	Schedule P	25
VI	<i>USSGL Crosswalks to Reclassified Statements:</i>					
	Reclassified Balance Sheet:					
VI	<u>Column</u>					
VI	None					
VI	<u>Line</u>					
VI	2.5	Revised Federal Non-Federal Code attribute domain value from "N" to "blank" for USSGL accounts 151100, 151200, 151300, 151400, 151900, 152100, 152200, 152300, 152400, 152500, 152600, 152700, 152900, 154100, 154200, 154900, 156100, 156900, 157100, 157200, 159100, and 159900	November Bulletin	2016-02	RBS	22
VI	2.6	Revised Federal Non-Federal Code attribute domain value from "N" to "blank" for USSGL accounts 171100, 171200, 171900, 172000, 173000, 173900, 174000, 174900, 175000, 175900, 181000, 181900, 182000, 182900, 183000, 183200, 183900, 184000, 184900, 189000, and 189900	November Bulletin	2016-02	RBS	22

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

Section	Item Changed	Change	T/L	Effective Reporting Period	USSGL TFM SECTION	Additional Information
VI	3.5	Deleted USSGL accounts 134000 and 134100;Revised Line Title	November Bulletin	2016-02	RBS	3
VI	3.6(new)	Added	November Bulletin	2016-02	RBS	3
VI	3.6(old)	Revised line number from 3.6 to 3.7.	November Bulletin	2016-02	RBS	3
VI	3.7(old)	Revised line number from 3.7 to 3.8.	November Bulletin	2016-02	RBS	3
VI	3.8(old)	Revised line number from 3.8 to 3.9.	November Bulletin	2016-02	RBS	3
VI	3.9(old)	Revised line number from 3.9 to 3.10.	November Bulletin	2016-02	RBS	3
VI	3.10(old)	Revised line number from 3.10 to 3.11.	November Bulletin	2016-02	RBS	3
VI	3.11(old)	Revised line number from 3.11 to 3.12.	November Bulletin	2016-02	RBS	3
VI	3.12(old)	Revised line number from 3.12 to 3.13.	November Bulletin	2016-02	RBS	3
VI	3.13(old)	Revised line number from 3.13 to 3.14.	November Bulletin	2016-02	RBS	3
VI	3.14(new)	Revised line calculation from "This line is calculated. Equals sum of lines 3.1 through 3.12" to "This line is calculated. Equals sum of lines 3.1 through 3.13"	November Bulletin	2016-02	RBS	3
VI	4	Revised line calculation from "This line is calculated. Equals sum of lines 2.10 and 3.13" to "This line is calculated. Equals sum of lines 2.10 and 3.14"	November Bulletin	2016-02	RBS	3
VI	6.3	Revised line title	Bulletin No. 2015-XX	2016-01	RBS	3
VI	7.4	Deleted USSGL accounts 134000 and 134100;Revised Line Title	November Bulletin	2016-02	RBS	3
VI	7.5(new)	Added	November Bulletin	2016-02	RBS	3
VI	7.5(old)	Revised line number from 7.5 to 7.6.	November Bulletin	2016-02	RBS	3
VI	7.6(old)	Revised line number from 7.6 to 7.7.	November Bulletin	2016-02	RBS	3
VI	7.7(old)	Revised line number from 7.7 to 7.8.	November Bulletin	2016-02	RBS	3
VI	7.8(old)	Revised line number from 7.8 to 7.9.	November Bulletin	2016-02	RBS	3
VI	7.9(old)	Revised line number from 7.9 to 7.10.	November Bulletin	2016-02	RBS	3
VI	7.10(old)	Revised line number from 7.10 to 7.11.	November Bulletin	2016-02	RBS	3
VI	7.11(new)	Added USSGL account 214000	November Bulletin	2016-03	RBS	4
VI	7.11(old)	Revised line number from 7.11 to 7.12.	November Bulletin	2016-02	RBS	3
VI	7.12(old)	Revised line number from 7.12 to 7.13.	November Bulletin	2016-02	RBS	3
VI	7.13(old)	Revised line number from 7.13 to 7.14.	November Bulletin	2016-02	RBS	3
VI	7.14(new)	Revised line calculation from "This line is calculated. Equals sum of lines 7.1 through 7.12" to "This line is calculated. Equals sum of lines 7.1 through 7.13"	November Bulletin	2016-02	RBS	3
VI	8	Revised line calculation from "This line is calculated. Equals sum of lines 6.10 and 7.13" to "This line is calculated. Equals sum of lines 6.10 and 7.14"	November Bulletin	2016-02	RBS	3
VI	9.1	Added USSGL accounts 615000.	Bulletin No. 2015-XX	2016-01	RBS	22
VI	9.1	Revised Federal Non-Federal Code attribute domain values from "F/G/N/Z" to "F/G/N" for USSGL account 633000	Bulletin No. 2015-XX	2016-01	RBS	4
VI	9.1	Revised Federal Non-Federal Code attribute domain value from "N" to "F/N" for USSGL account 650000	November Bulletin	2016-02	RBS	22
VI	9.1	Added USSGL accounts 880100 ,880200 ,880300 ,and 880400.	November Bulletin	2016-02	RBS	22
VI	9.2	Added USSGL accounts 615000.	Bulletin No. 2015-XX	2016-01	RBS	22
VI	9.2	Revised Federal Non-Federal Code attribute domain values from "F/G/N/Z" to "F/G/N" for USSGL account 633000	Bulletin No. 2015-XX	2016-01	RBS	4

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

Section	Item Changed	Change	T/L	Effective Reporting Period	USSGL TFM SECTION	Additional Information
VI	9.2	Revised Federal Non-Federal Code attribute domain value from "N" to "F/N" for USSGL account 650000	November Bulletin	2016-02	RBS	22
VI	9.2	Added USSGL accounts 880100 ,880200 ,880300 ,and 880400.	November Bulletin	2016-02	RBS	22
VI	<u>Footnote</u>					
VI	None				RBS	
Reclassified Statement of Net Cost:						
VI	<u>Line</u>					
VI	7.7	Revised Federal Non-Federal Code attribute domain values from "G/Z" to "G" for USSGL account 633000	Bulletin No. 2015-XX	2016-01	RSNC	4
VI	<u>Footnote</u>					
VI	None				RSNC	
Reclassified Statement of Changes in Net Position						
VI	<u>Line</u>					
VI	None				RSCNP	
VI	<u>Footnote</u>					
VI	None				RSCNP	
VII Validations and Edits for Fiscal 2016 Reporting						
VII Validations						
<u>Validation Number</u>						
VII	21E	Deleted pass exceptions for USSGL accounts 412600, 412700, 412800, 412900, 417100, and 417200	Bulletin No. 2015-XX	2016-01	VAL	2
VII	37	Added USSGL accounts 424000 and 439500 and revised title and description.	Bulletin No. 2015-XX	2016-01	VAL	18
VII	44	Added USSGL account 436000	Bulletin No. 2015-XX	2016-01	VAL	18
VII	55E	Updated pass exceptions.	Bulletin No. 2015-XX	2016-01	VAL	13
VII	64	Replaced Concatenated TAS attribute with Fund Family attribute	Bulletin No. 2015-XX	2016-01	VAL	2
VII	64E	Created fail exceptions	Bulletin No. 2015-XX	2016-01	VAL	2
VII	67E	Deleted some pass exceptions	Bulletin No. 2015-XX	2016-01	VAL	2
VII	69	Added USSGL/Fund Type restrictions for 412600/EG, 412700/EG, 412800/EG, 412900/EG, 417100/EG, and 417200/EP	Bulletin No. 2015-XX	2016-01	VAL	2
VII	69E	Added pass exceptions for USSGL accounts 411900, 412600, 412700, 412800, 412900, 417100, and 417200	Bulletin No. 2015-XX	2016-01	VAL	2
VII	70E	Added pass exception for TAS 011X5512	Bulletin No. 2015-XX	2016-01	VAL	13
VII	71	Added restriction for GTAS Fund Type attribute domain value "ET" with Authority Type Code attribute domain value "S" and revised title and description	Bulletin No. 2015-XX	2016-01	VAL	13

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

Section	Item Changed	Change	T/L	Effective Reporting Period	USSGL TFM SECTION	Additional Information
VII	71E	Added pass exception for TAS 097X8164	Bulletin No. 2015-XX	2016-01	VAL	13
VII	73	Created to restrict the use of USSGL accounts 412600, 412800, and 412900 with Authority Type Code attribute domain value "P" on TAS with Fund Type "EG"	Bulletin No. 2015-XX	2016-01	VAL	2
VII	73E	Created pass exceptions	Bulletin No. 2015-XX	2016-01	VAL	2
VII	74	Created to limit the use of USSGL accounts 415700 and 439700 and Authority Type Code attribute domain value "P" on TAS with GTAS Fund Type attribute domain value "EG"	Bulletin No. 2015-XX	2016-01	VAL	18
VII	74E	Created pass exceptions for TAS 012X1004	Bulletin No. 2015-XX	2016-01	VAL	18
VII	Edits					
	<u>Edit Number</u>					
VII	2	Added SF133 Lines 1030, 1032, 1033, 1136, 1153, and 1423 to the left side of the	Bulletin No. 2015-XX	2016-01	EDIT	18
VII	3	Added USSGL account 436000	Bulletin No. 2015-XX	2016-01	EDIT	18
VII	21	Added closing group 436000; Deleted closing group 435700 and added USSGL account 412100 to closing group 438400	Bulletin No. 2015-XX	2016-01	EDIT	18
VII	23	Added USSGL accounts 570005 and 615000	Bulletin No. 2015-XX	2016-01	EDIT	18
VII	24	Added USSGL accounts 405000, 424000, and 436000	Bulletin No. 2015-XX	2016-01	EDIT	18
VII	45	Added USSGL accounts 570005 and 615000 to closing group 331000	Bulletin No. 2015-XX	2016-01	EDIT	18

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

ADDITIONAL INFORMATION:

- 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.

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

ADDITIONAL INFORMATION:

- 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, NRCS TAFS 12X1004 is 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