

U.S. Standard General Ledger
Summary of Changes
DRAFT

<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. 2017-16						
Part 1 Fiscal 2017						
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	None				ADR	
IV USSGL Proprietary and Budgetary Account Attribute Table:						
<u>Attribute</u>						
IV	None				ATT TBL	
<u>USSGL</u>						
IV	153200	Revised GTAS Fund Type Attribute Domain Values from "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT" to "DF"	Bulletin No. 2017-16	2017-12	ATT TBL	23
V USSGL Crosswalks to Standard External Reports:						
Balance Sheet:						
<u>Column</u>						
V	None				BS	
<u>Line</u>						
V	19	Added USSGL account 240000	Bulletin No. 2017-16	2017-12	BS	2
V	27	Revised USSGL account 240000 Federal Non-Federal attribute domain values from "N/Z" to "N"	Bulletin No. 2017-16	2017-12	BS	2
Statement of Net Cost:						
<u>Line</u>						
V	None				SNC	
<u>Footnote</u>						
V	None				SNC	

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

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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	None				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	1723	Added USSGL 438300	Bulletin No. 2017-16	2017-12	SF 133/Schedule P	1
V	<u>Footnote</u>					
V	None				SF 133/Schedule P	

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Summary of Changes
DRAFT**

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VI	<i>USSGL Crosswalks to Reclassified Statements:</i>					
	Reclassified Balance Sheet:					
VI	<u>Column</u>					
VI	None				RBS	
VI	<u>Line</u>					
VI	2.1	Revised USSGL account 153200 GTAS Fund Type attribute domain values from "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT" to "DF"	Bulletin No. 2017-16	2017-12	ATT TBL	23
VI	<u>Footnote</u>					
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	46	Deleted fund families that no longer exist	Bulletin No. 2017-16	2017-11	VAL	14
VII	46E	Deleted exceptions for canceled TAS	Bulletin No. 2017-16	2017-11	VAL	14
VII	51E	Added pass exception for TAS 075X3966	Bulletin No. 2017-16	2017-12	VAL	7
VII	70E	Added pass exception for TAS 020 20172018 5445	Bulletin No. 2017-16	2017-12	VAL	7
VII	89	Added to restrict the use of USSGL account 153200	Bulletin No. 2017-16	2017-12	VAL	25
VII	89E	Added pass exceptions for TAS 015X6874, 020X6511.006, and 070X6511.004	Bulletin No. 2017-16	2017-12	VAL	25
VII	Edits					
	<u>Edit Number</u>					
VII	1	Added USSGL account 153200 and revised edit description	Bulletin No. 2017-16	2017-12	EDIT	25
VII	4	Added USSGL account 439700 with Authority Type Code "B"	Bulletin No. 2017-16	2017-11	EDIT	24
VII	50	Revised edit description	Bulletin No. 2017-16	2017-10	EDIT	2

U.S. Standard General Ledger
Summary of Changes
DRAFT

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Bulletin No. 2017-16						
Part 2 Fiscal 2018						
I	<i>USSGL Chart of Accounts:</i>					
I	320110	Added	Bulletin No. 2017-16	2018-06	COA	12
I	415901	Added	Bulletin No. 2017-16	2018-06	COA	1
I	415900	Revised	Bulletin No. 2017-16	2018-06	COA	1
I	415901	Added	Bulletin No. 2017-16	2018-06	COA	1
I	439400	Revised	Bulletin No. 2017-16	2018-06	COA	1
I	439401	Added	Bulletin No. 2017-16	2018-06	COA	1
I	439700	Revised	Bulletin No. 2017-16	2018-06	COA	1
I	439701	Revised	Bulletin No. 2017-16	2018-06	COA	1
I	439800	Revised	Bulletin No. 2017-16	2018-06	COA	1
I	439801	Added	Bulletin No. 2017-16	2018-06	COA	1
II	<i>USSGL Accounts and Definitions:</i>					
II	320110	Added	Bulletin No. 2017-16	2018-06	DEF	12
II	415900	Revised	Bulletin No. 2017-16	2018-06	DEF	1
II	415901	Added	Bulletin No. 2017-16	2018-06	DEF	1
II	439400	Revised	Bulletin No. 2017-16	2018-06	DEF	1
II	439401	Added	Bulletin No. 2017-16	2018-06	DEF	1
II	439700	Revised	Bulletin No. 2017-16	2018-06	DEF	1
II	439701	Revised	Bulletin No. 2017-16	2018-06	DEF	1
II	439800	Revised	Bulletin No. 2017-16	2018-06	DEF	1
II	439801	Added	Bulletin No. 2017-16	2018-06	DEF	1
III	<i>USSGL Account Transactions:</i>					
III	D114	Revised	Bulletin No. 2017-16	2018-06	TC	27
III	D120	Revised	Bulletin No. 2017-16	2018-06	TC	27
IV	<i>USSGL Account Attributes:</i>					
USSGL Proprietary and Budgetary Account Attribute Definition Report:						
IV	Program Indicator	Revised the Program Indicator Code to be the Disaster Emergency Fund Code. Revised the description and the domain values.	Bulletin No. 2017-16	2018-06	ADR	28
IV	USSGL Proprietary and Budgetary Account Attribute Table:					
	Attribute					

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

<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>
IV	Program Indicator	Deleted all Program Indicator Code attribute domain values from the following USSGL Accounts: 520000, 531000, 531100, 531200, 531300, 531700, 531800, 531900, 590000, 590900, 640000, 680000, 685000, 690000, 711000, 711100, 711200, 718000, 719000, 721000, 721100, 721200, 728000, 729000, 729200, 730000, 750000, and 760000. Added new Disaster Emergency Fund Code attribute domain values for all budgetary USSGL accounts except 411990, 411991, 411992, 411993, 411994, 417590, 417690, 420190, 429590, 435190, 439190, and 462091 as approved by OMB.	Bulletin No. 2017-16		ATT TBL	28
	<u>USSGL</u>					
IV	131900	Revised Federal Non-Federal attribute domain values from "F/N" to "N"	Bulletin No. 2017-16	2018-06	ATT TBL	4
IV	153200	Revised GTAS Fund Type attribute domain values from "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT" to "DF"	Bulletin No. 2017-16	2018-01	ATT TBL	23
IV	320110		Bulletin No. 2017-16	2018-06	ATT TBL	12
IV	439401	Added	Bulletin No. 2017-16	2018-06	ATT TBL	1
IV	439701	Added	Bulletin No. 2017-16	2018-06	ATT TBL	1
IV	439801	Added	Bulletin No. 2017-16	2018-06	ATT TBL	1
IV	415901	Added	Bulletin No. 2017-16	2018-06	ATT TBL	1
V	<i>USSGL Crosswalks to Standard External Reports:</i>					
	Balance Sheet:					
V	<u>Column</u>					
V	None				BS	
V	<u>Line</u>					
V	3	Deleted USSGL account 131900	Bulletin No. 2017-16	2018-06	BS	4
V	19	Added USSGL account 240000	Bulletin No. 2017-16	2018-01	BS	2
V	27	Revised USSGL account 240000 Federal Non-Federal attribute domain values from "N/Z" to "N"	Bulletin No. 2017-16	2018-01	BS	2
V	<u>Footnote</u>					
V	None				BS	
	Statement of Net Cost:					
V	<u>Column</u>					
V	Program Indicator	Deleted	Bulletin No. 2017-16	2018-06	SNC	28
V	<u>Line</u>					
V	1	Added Footnote "4" in the Additional Info column and Deleted Program Indicator attribute domain value "P" for USSGL accounts 640000, 680000, 685000, 690000, 721000, 721100, 721200, 728000, 729000, 729200, 730000, 750000, 760000	Bulletin No. 2017-16	2018-06	SNC	28

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

<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>
V	2	Added Footnote "4" in the Additional Info column and Deleted Program Indicator attribute domain value "P" for USSGL accounts 520000, 531000, 531100, 531200, 531300, 531700, 531800, 531900, 590000, 590900, 711000, 711100, 711200, 718000, 719000	Bulletin No. 2017-16	2018-06	SNC	28
V	6	Added Footnote "5" in the Additional Info column and Deleted Program Indicator attribute domain value "Q" for USSGL accounts 640000, 680000, 685000, 690000, 721000, 721100, 721200, 728000, 729000, 729200, 730000, 750000, 760000	Bulletin No. 2017-16	2018-06	SNC	28
V	7	Added Footnote "5" in the Additional Info column and Deleted Program Indicator attribute domain value "Q" for USSGL accounts 520000, 531000, 531100, 531200, 531300, 531700, 531800, 531900, 590000, 590900, 711000, 711100, 711200, 718000, 719000	Bulletin No. 2017-16	2018-06	SNC	28
V	<u>Footnote</u>					
V	4	Added footnote	Bulletin No. 2017-16	2018-06	SNC	28
V	5	Added footnote	Bulletin No. 2017-16	2018-06	SNC	28
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	None				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						

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DRAFT**

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V	<u>Column</u>					
V	None				SF 133/Schedule P	
V	<u>Line</u>					
V	1023	Added USSGL account 415901	Bulletin No. 2017-16	2018-06	SF 133/Schedule P	1
V	1035	Added USSGL account 439401, 439801	Bulletin No. 2017-16	2018-06	SF 133/Schedule P	1
V	1723	Added USSGL 438300	Bulletin No. 2017-16	2018-01	SF 133/Schedule P	1
V	1080	Added USSGL account 439801	Bulletin No. 2017-16	2018-06	SF 133/Schedule P	1
V	3001	Revised Debit Credit Code attribute domain value from "D" to "D/C" for account numbers 487100 and 497100	Bulletin No. 2017-16	2018-01	SF 133/Schedule P	1
V	3050	Revised Debit Credit Code attribute domain value from "D" to "D/C" for account numbers 487100 and 497100	Bulletin No. 2017-16	2018-01	SF 133/Schedule P	1
V	5091	Added USSGL account 439801	Bulletin No. 2017-16	2018-06	SF 133/Schedule P	1
V	5092	Added USSGL account 439801	Bulletin No. 2017-16	2018-06	SF 133/Schedule P	1
V	5094	Added USSGL account 439801	Bulletin No. 2017-16	2018-06	SF 133/Schedule P	1
V	5095	Added USSGL account 439801	Bulletin No. 2017-16	2018-06	SF 133/Schedule P	1
V	<u>Footnote</u>					
V	None				SF 133/Schedule P	
VI	<i>USSGL Crosswalks to Reclassified Statements:</i>					
	Reclassified Balance Sheet:					
VI	<u>Column</u>					
VI	None					
VI	<u>Line</u>					
VI	2.1	Revised USSGL account 153200 GTAS Fund Type attribute domain values from "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT" to "DF"	Bulletin No. 2017-16	2018-01	RBS	23
V	3.3	Deleted USSGL account 131900	Bulletin No. 2017-16	2018-06	RBS	4
VI	<u>Footnote</u>					
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>					

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

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VI	None				RSOCNP	
VI	Footnote					
VI	None				RSOCNP	
VII	<i>Validations and Edits</i>					
VII	Validations					
	<u>Validation Number</u>					
VII	46	Deleted Fund Families that no longer exist	Bulletin No. 2017-16	2018-01	VAL	14
VII	46E	Deleted exceptions for canceled TAS	Bulletin No. 2017-16	2018-01	VAL	14
VII	51E	Added pass exception for TAS	Bulletin No. 2017-16	2018-01	VAL	7
VII	70E	Added pass excepton for TAS	Bulletin No. 2017-16	2018-01	VAL	7
VII	89	Added to restrict the use of USSGL account 153200	Bulletin No. 2017-16	2018-01	VAL	25
VII	89E	Added pass exception for TAS	Bulletin No. 2017-16	2018-01	VAL	25
VII	Edits					
	<u>Edit Number</u>					
VII	1	Added USSGL account 153200 and revised edit description	Bulletin No. 2017-16	2018-01	EDIT	25
VII	4	Added USSGL account 439700 with Authority Type Code "B"	Bulletin No. 2017-16	2018-01	EDIT	24
VII	4	Deleted USSGL account 439500	Bulletin No. 2017-16	2018-01	EDIT	2
VII	49	Deleted BETCs "APINDYEC" and "APINDYED"	Bulletin No. 2017-16	2018-03	EDIT	2
VII	50	Revised edit description	Bulletin No. 2017-16	2018-01	EDIT	2
VII	50	Deleted BETCs "APINDYEC" and "APINDYED" and revised edit description	Bulletin No. 2017-16	2018-03	EDIT	2
VII	950	Added to verify custodial activity in USSGL account 298000	Bulletin No. 2017-16	2018-03	EDIT	26
VII	951	Added to verify custodial activity in USSGL account 298500	Bulletin No. 2017-16	2018-03	EDIT	26

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

Bulletin No. 2017-16	
1	Change based on OMB guidance/approval.
2	This change is required to correct an error.
3	Updates to C-TAS.
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/or 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 change is needed for International Monetary Fund reporting.
12	This change is needed for the General Fund reporting.
13	This change is needed for the GFRS to GTAS conversion.
14	Some validation exceptions are only needed or approved for a certain fiscal year(s) and do not carry over to the following fiscal year.
15	Change needed to allow correct C-TAS reporting.
16	This is needed for Exchange Stabilization Fund.
17	Revised domain values to add next fiscal year.
18	To resolve elimination issues due to the purchase of assets
19	Revised due to updates to Direct Loans and Loan Guarantee Credit Reform Case Scenarios.
20	This new USSGL account is needed for DOD to account for Operating Materials and Supplies in Development.

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

Bulletin No. 2017-16	
21	Change needed for nonfiduciary deposit funds.
22	Change needed to better align description with transaction.
23	To remove all GTAS Fund Types assigned to USSGL Account 153200 except DF to support Edit 1
24	Change needed to account for TAS with an exception to Validation 83 (Limited use of 439700 with Authority Type "B" and/or Fund Type "EP")
25	Change needed to resolve edit issues related to the inclusion of seized cash in CARS FBWT
26	Created to help resolve issues related to custodial activity reporting
27	Revised due to updates to Upward Downward Adjustment Scenario.
28	Repurposing of the Program Indicator Attribute to the Disaster Emergency Fund Indicator Attribute for use by OMB to track specific disaster spending appropriations.