U.S. Standard General Ledger
Summary of Changes

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
Bulletin No. 2017-01						
Part 1 Fiscal 2016						
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:**					
	Attribute					
IV	None				ATT TBL	
	USSGL					
IV	439700	Revised Authority Type Code domain values from "C/P" to "B/C/P". Revised Fund Type domain values from "EG/ES/ET" to "EG/EP/ES/ET"	Bulletin No. 2017-01	2016-12	ATT TBL	2
V	*USSGL Crosswalks to Standard External Reports:*					
	Balance Sheet:					
V	Column					
V	None				BS	
V	Line					
V	None				BS	
	Statement of Net Cost:					
V	Line					
V	None				SNC	

Section	Item Changed		Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
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	
	Statement of Budgetary Resources:						
V	Column						
V	None					SBR	
	Line						
V	2490		Revised calculation line to "This line is calculated. Equals sum of SBR lines 2204, 2304, and 2404, and 2413. Also equals the sum of the amounts on lines 2412 and 2413."	Bulletin No. 2017-01	2016-12	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	1423		Added USSGL account 439700 with Beginning/Ending Attribute domain values "E/B"	Bulletin No. 2017-01	2016-12	SF 133/Schedule P	2
V	2170		Revised Apportionment Category Code attribute domain values from "A/B" to "A/B/E" for USSGL account 490100	Bulletin No. 2017-01	2016-12	SF 133/Schedule P	2
V	2170		Added USSGL account 490800 with Beginning/Ending Attribute domain value "B"	Bulletin No. 2017-01	2016-12	SF 133/Schedule P	2

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
V	2180	Revised Apportionment Category Code domain value "E" to "A/B/E" for USSGL Account 498200	Bulletin No. 2017-01	2016-12	SF 133/Schedule P	2
V	2503	Deleted USSGL account 469000	Bulletin No. 2017-01	2016-11	SF 133/Schedule P	2
V	4143	Revised Financing Account Code attribute domain value from "N" to "D/G/N" for USSGL accounts 487200 and 497200	Bulletin No. 2017-01	2016-12	SF 133/Schedule P	2
V	5101	Added USSGL account 439700 with Beginning/Ending Attribute domain values "E/B"	Bulletin No. 2017-01	2016-12	SF 133/Schedule P	2
V	5102	Added USSGL account 439700 with Beginning/Ending Attribute domain values "E/B"	Bulletin No. 2017-01	2016-12	SF 133/Schedule P	2
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					
VI	Footnote					
VI	None				RBS	
	Reclassified Statement of Net Cost:					
VI	Line					
VI	None					
VI	Footnote					
VI	None				RSNC	
	Reclassified Statement of Changes in Net Position					
VI	Line					
VI	None				RSOCNP	
VI	Footnote					
VI	None				RSOCNP	
VII	*Validations and Edits*					
VII	**Validations**					

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
	Validation Number					
VII	32E	Added exceptions for TAS 019 16/16 0113, 070 16/20 0613, and 070 12/16 0613	Bulletin No. 2017-01	2016-12	VAL	7
VII	65E	Added exception for Fund Family 012 1143	Bulletin No. 2017-01	2016-12	VAL	7
VII	67E	Added exception for TAS 075x8004 with USSGL 412800	Bulletin No. 2017-01	2016-12	VAL	7
VII	69E	Added exception for annual TAS in Fund Family 012 1143 with USSGL 412800 and annual TAS in Fund Family 075 0580 with USSGL 412900	Bulletin No. 2017-01	2016-12	VAL	7
VII	70E	Added exceptions for TAS 020 16/16 5445 and 020x5581	Bulletin No. 2017-01	2016-12	VAL	7
VII	82E	Added exception for TAS 011x5512	Bulletin No. 2017-01	2016-12	VAL	7
VII	83	Created to restrict the use of USSGL 439700 with Authority Type Code "B" and/or Fund Type "EP"	Bulletin No. 2017-01	2016-12	VAL	36
VII	83E	Added exception for TAS 012x4336	Bulletin No. 2017-01	2016-12	VAL	7
VII	**Edits**					
	Edit Number					
VII	None				EDIT	
Bulletin No. 2016-XX						
Part 2 Fiscal 2017						
I	***USSGL Chart of Accounts:***					
I	None				COA	
II	***USSGL Accounts and Definitions:***					
II	None				DEF	
III	***USSGL Account Transactions:***					
III	C108	Revised	Bulletin No. 2017-01	2017-02	TC	32
III	C156	Revised	Bulletin No. 2017-01	2017-02	TC	32
III	C417	Revised	Bulletin No. 2017-01	2017-02	TC	32
III	C418	Revised	Bulletin No. 2017-01	2017-02	TC	32
III	C602	Revised	Bulletin No. 2017-01	2017-02	TC	32
III	C603	Revised	Bulletin No. 2017-01	2017-02	TC	32
III	C605	Revised	Bulletin No. 2017-01	2017-02	TC	32
III	C607	Revised	Bulletin No. 2017-01	2017-02	TC	32
III	C608	Revised	Bulletin No. 2017-01	2017-02	TC	32
III	C611	Revised	Bulletin No. 2017-01	2017-02	TC	32

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
III	C619	New	Bulletin No. 2017-01	2017-02	TC	32
III	C621	New	Bulletin No. 2017-01	2017-02	TC	32
IV	***USSGL Account Attributes:***					
	USSGL Proprietary and Budgetary Account Attribute Definition Report:					
IV	None				ADR	
IV	**USSGL Proprietary and Budgetary Account Attribute Table:**					
	Attribute					
IV	None					
	USSGL					
IV	439700	Revised Authority Type Code domain values from "C/P" to "B/C/P". Revised Fund Type domain values from "EG/ES/ET" to "EG/EP/ES/ET"	Bulletin No. 2017-01	2016-12	ATT TBL	2
IV	199500	Revised TAS Status Code Attribute domain values from "U/E" to "U/E/C"	Bulletin No. 2017-01	2017-02	ATT TBL	34
IV	577600	Revised TAS Status Code Attribute domain values from "U/E" to "U/E/C"	Bulletin No. 2017-01	2017-02	ATT TBL	34
IV	719000	Revised TAS Status Code Attribute domain values from "U/E" to "U/E/C"	Bulletin No. 2017-01	2017-02	ATT TBL	34
IV	729000	Revised TAS Status Code Attribute domain values from "U/E" to "U/E/C"	Bulletin No. 2017-01	2017-02	ATT TBL	34
IV	729200	Revised TAS Status Code Attribute domain values from "U/E" to "U/E/C"	Bulletin No. 2017-01	2017-02	ATT TBL	34
V	***USSGL Crosswalks to Standard External Reports:***					
	Balance Sheet:					
V	Column					
V	None				BS	
V	Line					
V	None					
V	Footnote					
V	None				BS	
	Statement of Net Cost:					
V	Line					
V	None				SNC	
V	Footnote					
V	None				SNC	
	Statement of Changes in Net Position:					
V	Line					
V	None				SCNP	

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
V	Footnote					
V	None				SCNP	
	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	2490	Revised calculation line to "This line is calculated. Equals sum of SBR lines 2204, 2304, and 2404, and 2413. Also equals the sum of the amounts on lines 2412 and 2413."	Bulletin No. 2017-01	2017-02	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	1423	Added USSGL account 439700 with Beginning/Ending Attribute domain values "E/B"	Bulletin No. 2017-01	2017-02	SF 133/Schedule P	2
V	2170	Revised Apportionment Category Code attribute domain values from "A/B" to "A/B/E" for USSGL account 490100	Bulletin No. 2017-01	2017-02	SF 133/Schedule P	2
V	2170	Added USSGL account 490800 with Beginning/Ending Attribute domain value "B"	Bulletin No. 2017-01	2017-02	SF 133/Schedule P	2
V	2180	Revised Apportionment Category Code domain value "E" to "A/B/E" for USSGL account 498200	Bulletin No. 2017-01	2017-02	SF 133/Schedule P	2
V	2503	Deleted USSGL account 469000	Bulletin No. 2017-01	2017-02	SF 133/Schedule P	2
V	4143	Revised Financing Account Code attribute domain value from "N" to "D/G/N" for USSGL accounts 487200 and 497200	Bulletin No. 2017-01	2017-02	SF 133/Schedule P	2
V	5101	Added USSGL account 439700 with Beginning/Ending Attribute domain values "E/B"	Bulletin No. 2017-01	2017-02	SF 133/Schedule P	2

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
V	5102	Added USSGL account 439700 with Beginning/Ending Attribute domain values "E/B"	Bulletin No. 2017-01	2017-02	SF 133/Schedule P	2
V	Footnote					
V	None				SF 133/Schedule P	
VI	*USSGL Crosswalks to Reclassified Statements:*					
	Reclassified Balance Sheet:					
VI	Column					
VI	None					
VI	Line					
VI	7.11	Revised GTAS Fund Type Code attribute domain values from "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT" to "CF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT" for USSGL account 240000	Bulletin No. 2017-01	2017-02	RBS	2
VI	Footnote					
VI	None				RBS	
	Reclassified Statement of Net Cost:					
VI	Line					
VI	None					
VI	Footnote					
VI	None				RSNC	
	Reclassified Statement of Operations and Changes in Net Position					
VI	Line					
VI	8.7	Added USSGL account 590000	Bulletin No. 2017-01	2017-02	RSOCNP	35
VI	Footnote					
VI	None				RSOCNP	
VII	*Validations and Edits*					
VII	**Validations**					
	Validation Number					
VII	65E	Added exception for Fund Families 012 1143 and 075 0580	Bulletin No. 2017-01	2017-01	VAL	7
VII	67E	Added exception for TAS 075x8004 with USSGL 412800	Bulletin No. 2017-01	2017-01	VAL	7

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
VII	69E	Added exception for annual TAS in Fund Family 012 1143 with USSGL 412800, annual TAS in Fund Family 075 0580 with USSGL 412900, and TAS 014x5573 with USSGL 4119	Bulletin No. 2017-01	2017-01	VAL	7
VII	70E	Added exceptions for TAS 020 16/16 5445 and 020x5581	Bulletin No. 2017-01	2017-01	VAL	7
VII	81E	Added exception for TAS 075x8004	Bulletin No. 2017-01	2017-01	VAL	7
VII	82E	Added exception for TAS 011x5512	Bulletin No. 2017-01	2017-01	VAL	7
VII	83	Created to restrict the use of USSGL 439700 with Authority Type Code "B" and/or Fund Type "EP"	Bulletin No. 2017-01	2017-01	VAL	36
VII	83E	Added exception for TAS 012x4336	Bulletin No. 2017-01	2017-01	VAL	7
VII	**Edits**					
	Edit Number					
VII	7	Added USSGLs 119305, 119306, 119307, 119309, and 119333	Bulletin No. 2017-01	2017-01	EDIT	2
VII	10	Added Business Line INVFORSEC	Bulletin No. 2017-01	2017-01	EDIT	36

Bulletin No. 2017-01

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 accurately report non-budgetary activity for the USSGL account.

36   Change needed to account for the creation of a new Business Line in CARS