

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