## Bulletin No. 2016-XX  
**Part 1 Fiscal 2015**

### I  USSGL Chart of Accounts:

- None

### II  USSGL Accounts and Definitions:

- None

### III  USSGL Account Transactions:

- None

### IV  USSGL Account Attributes:

#### USSGL Proprietary and Budgetary Account Attribute Definition Report:

- **IV Credit Cohort Year**  
  Added domain "1001 OPIC Working Capital"  
  Bulletin No. 2016-02  
  2015-12  
  ADR  
  26

#### USSGL Proprietary and Budgetary Account Attribute Table:

- **IV Credit Cohort Year**  
  Added domain "1001 OPIC Working Capital"  
  Bulletin No. 2016-02  
  2015-12  
  ATT TBL  
  26

- **IV 439100**  
  Revised GTAS Fund Type Code attribute domain values from "EG/EP/ER" to "EG/EM/EP/ER"  
  Bulletin No. 2016-02  
  2015-12  
  ATT TBL  
  28

### V  USSGL Crosswalks to Standard External Reports:

#### Balance Sheet:

- **V Column**  
  None  
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- **V Line**  
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### Bulletin No. 2016-XX

**Part 2 Fiscal 2016**

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### USSGL Chart of Accounts:

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### USSGL Accounts and Definitions:

| II      | None         | DEF                      |

### USSGL Account Transactions:

| III     | None         | TC                       |

### USSGL Account Attributes:

#### USSGL Proprietary and Budgetary Account Attribute Definition Report:

| IV      | Credit Cohort Year | Added domain "1001 OPIC Working Capital" | Bulletin No. 2016-02 | 2016-02 | ADR | 26 |

#### USSGL Proprietary and Budgetary Account Attribute Table:

| Attribute | Credit Cohort Year | Added domain "1001" | Bulletin No. 2016-02 | 2016-02 | ATT TBL | 26 |

### USSGL Crosswalks to Standard External Reports:

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### U.S. Government Standard General Ledger
### Summary of Changes
### (DRAFT)

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### USSGL Crosswalks to Reclassified Statements:

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- **None**
- **Line**
- **None**
- **Footnote**
- **None**

#### Reclassified Statement of Net Cost:
- **Line**
- **None**
- **Footnote**
- **None**

#### Reclassified Statement of Changes in Net Position:
- **Line**
### U.S. Government Standard General Ledger
#### Summary of Changes
(DRAFT)

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<td>Created closing groups 110100, 110300, 110900, 114500, 125000, 198000, 199900, 201000, 241000 and added USSGL accounts 571000, 571200, 577700, 577800, 592100, 592200, 592300, 717100, 717200, 727100, 727200, 729200 and 771000 to closing group 331000.</td>
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Bulletin No. 2016-XX
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.
Bulleted No. 2016-XX

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, USDA TAFS 12X1004 has 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.

26  New Credit Cohort Year attribute domain to be used only by OPIC.

27  Per OMB, TAS 013 2012 2022 8233 has a legal requirement to return monies and has determined that Special and Trust Fund Governmental Receipts Returned to the General Fund of the U.S. Treasury is the appropriate mechanism.

28  Per OMB, DOD TAS 97X3999 has a need to report an adjustment to indefinite appropriation for FY 2015.