

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

<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>
<b>T/L S2 15-01</b>						
<b>Part 1 Fiscal 2015</b>						
<b>I</b>	<i>USSGL Chart of Accounts:</i>					
I	214100	Revised	S2 15-01	2015-11	COA	10
I	214200	Added	S2 15-01	2015-11	COA	10
I	320700	Added	S2 15-01	2015-11	COA	4
<b>II</b>	<i>USSGL Accounts and Definitions:</i>					
II	214100	Revised	S2 15-01	2015-11	DEF	10
II	214200	Added	S2 15-01	2015-11	DEF	10
II	320700	Added	S2 15-01	2015-11	DEF	4
<b>III</b>	<i>USSGL Account Transactions:</i>					
III	B112	Added USSGL account 214200	S2 15-01	2015-11	TC	10
III	D102	Added USSGL account 214200	S2 15-01	2015-11	TC	10
III	D106	Added USSGL account 214200	S2 15-01	2015-11	TC	10
III	D107	Added USSGL account 214200	S2 15-01	2015-11	TC	10
III	D110	Added USSGL account 214200	S2 15-01	2015-11	TC	10
III	D134	Added USSGL account 214200	S2 15-01	2015-11	TC	10
III	D308	Added USSGL account 214200	S2 15-01	2015-11	TC	10
<b>IV</b>	<i>USSGL Account Attributes:</i>					
<b>USSGL Proprietary and Budgetary Account Attribute Definition Report:</b>						
IV	None				ADR	
<b>IV</b>	<b>USSGL Proprietary and Budgetary Account Attribute Table:</b>					
	<u>Attribute</u>					
IV	Authority Type Code	Deleted for USSGL accounts 438700, 438800; Revised domain values for USSGL accounts 416000, 438300, 439500	S2 15-01	2015-09	ATT TBL	1
IV	Prior Year Adjustment Code	Deleted for USSGL accounts 414500, 439500; Revised domain values for USSGL accounts 412100, 414000, 429500	S2 15-01	2015-09	ATT TBL	1
IV	TAS Status Code	Revised domain values for USSGL accounts 414000, 414200, 427300, 439400	S2 15-01	2015-09	ATT TBL	1

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

<b>Section</b>	<b>Item Changed</b>	<b>Change</b>	<b>T/L</b>	<b>Effective Reporting Period</b>	<b>USSGL TFM SECTION</b>	<b>Additional Information</b>
IV	GTAS Fund Type Code	Revised domain values for USSGL accounts 411100, 411200, 411500, 411700, 411800, 412400, 412500, 412800, 412900, 414200, 414900, 415400, 417300, 419900, 435500, 435600, 435700, 438200, 438300, 439100, 439400, 439600, 439700, 439800	S2 15-01	2015-09	ATT TBL	1
	<b>USSGL</b>					
IV	214200	Added	S2 15-01	2015-11	ATT TBL	10
IV	292000	Deleted Trading Partner Agency Identifier, Deleted Trading Partner Main Account Code, Revised Federal Non-Federal Code attribute domain values from "F/N" to "N"	S2 15-01	2015-09	ATT TBL	2
IV	320700	Added	S2 15-01	2015-11	ATT TBL	4
IV	412500	Deleted Credit Cohort Year; Revised Financing Account Code attribute domain values from "D/G/N" to "N"	S2 15-01	2015-11	ATT TBL	1
IV	413000	Deleted BEA Category Code	S2 15-01	2015-09	ATT TBL	1
IV	439300	Revised Reduction Type Code attribute domain values from "ATB/OTR/SEQ" to "OTR/SEQ"	S2 15-01	2015-09	ATT TBL	1
IV	442000	Deleted Credit Cohort Year; Revised Financing Account Code attribute domain values from "D/G/N" to "N"	S2 15-01	2015-09	ATT TBL	1
IV	443000	Deleted Credit Cohort Year; Revised Financing Account Code attribute domain values from "D/G/N" to "N"	S2 15-01	2015-09	ATT TBL	1
IV	488200	Revised Year of Budget Authority Indicator attribute domain values from "NEW/BAL" to "BAL"	S2 15-01	2015-09	ATT TBL	1
IV	498200	Deleted Year of Budget Authority Indicator	S2 15-01	2015-09	ATT TBL	1
IV	590900	Revised Federal Non-Federal Code attribute domain values from "F/G/N" to "F/N/Z"	S2 15-01	2015-11	ATT TBL	4
IV	633000	Revised Federal Non-Federal Code attribute domain values from "F/G/N" to "F/N/Z"	S2 15-01	2015-11	ATT TBL	4
IV	750000	Revised Federal Non-Federal Code attribute domain values from "G/N" to "N/Z"	S2 15-01	2015-11	ATT TBL	4
<b>V</b>	<b><i>USSGL Crosswalks to Standard External Reports:</i></b>					
	<b>Balance Sheet:</b>					
V	Line					
V	3	Added USSGL account 137300	S2 15-01	2015-09	BS	2
V	8	Revised Federal Non-Federal Code attribute domain values from "N" to "E/N" for USSGL accounts 161800 and 162000	S2 15-01	2015-09	BS	2
V	18	Added USSGL Account 214200	S2 15-01	2015-11	BS	4
V	23	Added USSGL Account 214200	S2 15-01	2015-11	BS	4
V	32	Revised Federal Non-Federal Code attribute domain values from "F/G/N" to "F/N/Z" for USSGL accounts 590900 and 633000	S2 15-01	2015-11	BS	4
V	32	Revised Federal Non-Federal Code attribute domain values from "G/N" to "N/Z" for USSGL account 750000	S2 15-01	2015-11	BS	4
V	33	Revised Federal Non-Federal Code attribute domain values from "F/G/N" to "F/N/Z" for USSGL accounts 590900 and 633000	S2 15-01	2015-11	BS	4

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

<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	33	Revised Federal Non-Federal Code attribute domain values from "G/N" to "N/Z" for USSGL account 750000	S2 15-01	2015-11	BS	4
V	<u>Footnote</u>					
V	None				BS	
	<b>Statement of Net Cost:</b>					
V	<u>Line</u>					
V	1	Revised Federal Non-Federal Code attribute domain values from "F/G/N" to "F/N/Z" for USSGL account 633000	S2 15-01	2015-11	SNC	4
V	1	Revised Federal Non-Federal Code attribute domain values from "G/N" to "N/Z" for USSGL account 750000	S2 15-01	2015-11	SNC	4
V	2	Revised Federal Non-Federal Code attribute domain values from "F/G/N/Z" to "F/N/Z" for USSGL account 590000	S2 15-01	2015-11	SNC	4
V	2	Revised Federal Non-Federal Code attribute domain values from "F/N" to "F/N/Z" for USSGL account 590900	S2 15-01	2015-11	SNC	4
V	6	Revised Federal Non-Federal Code attribute domain values from "G/N" to "N/Z" for USSGL account 750000	S2 15-01	2015-11	SNC	4
V	7	Revised Federal Non-Federal Code attribute domain values from "F/G/N/Z" to "F/N/Z" for USSGL account 590000	S2 15-01	2015-11	SNC	4
V	7	Revised Federal Non-Federal Code attribute domain values from "F/G/N" to "F/N/Z" for USSGL account 590900	S2 15-01	2015-11	SNC	4
V	<u>Footnote</u>					
V	None				SNC	
	<b>Statement of Changes in Net Position:</b>					
V	<u>Line</u>					
	None				SCNP	
V	<u>Footnote</u>					
	None				SCNP	
	<b>Statement of Custodial Activity:</b>					
V	<u>Line</u>					
V	None				SCA	
V	<u>Footnote</u>					
V	None				SCA	

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

<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>
	<b>Statement of Budgetary Resources:</b>					
V	<u>Column</u>					
V	None				SBR	
V	<u>Line</u>					
V	1020	Deleted GTAS Fund Type Code attribute domain values "EP/ER" from USSGL accounts 411500, 411700, 411800, and 412500	S2 15-01	2015-09	SBR	2
V	1020	Deleted GTAS Fund Type Code attribute domain values "EC/EM" from USSGL accounts 438200	S2 15-01	2015-09	SBR	2
V	1020	Deleted Authority Type Code Attribute from USSGL accounts 438700 and 438800	S2 15-01	2015-09	SBR	2
V	1020	Deleted GTAS Fund Type Code attribute domain values "EC/EG/EM/EP/ER" from USSGL accounts 439600	S2 15-01	2015-09	SBR	2
V	1290	Deleted GTAS Fund Type Code attribute domain values "EP/ER" from USSGL accounts 411500, 411700, 411800, and 412500	S2 15-01	2015-09	SBR	2
V	1290	Deleted Authority Type Code Attribute from USSGL accounts 438700 and 438800	S2 15-01	2015-09	SBR	2
V	1490	Revised GTAS Fund Type Code attribute domain values from "EG/EP/ER/ET" to "EG/EP/ER/TR" for USSGL account 414200	S2 15-01	2015-09	SBR	2
V	1890	Revised GTAS Fund Type Code attribute domain values from "EG/EP/ER/TR" to "EG/EP/ER/ES/TR" for USSGL account 438200	S2 15-01	2015-09	SBR	9
V	<u>Footnote</u>					
V	None				SBR	
	<b>SF 133: Report on Budget Execution and Budgetary Resources:</b>					
	<u>Column</u>					
V	Auth Type Code	Deleted Attribute from USSGL accounts 438700 and 438800 on lines 1020, 1080, 1132, 1133, and 1232	S2 15-01	2015-09	SF 133	2
V	Auth Type Code	Deleted domain value "D" from USSGL account 438300 on line 1080	S2 15-01	2015-09	SF 133	2
V	BEA Cat	Deleted Attribute from USSGL account 413000 on lines 1020 and 1138	S2 15-01	2015-09	SF 133	2
V	Year of BA	Deleted Attribute from USSGL account 498200 on lines 1020, 1080, 2001, 2002, 2003, 2101, 2102, 2103, 2501, 2502, 3010, 3011, 3020, 4011, 4101, and 4110	S2 15-01	2015-09	SF 133	2
V	Year of BA	Deleted domain value "NEW" from USSGL account 488200 on lines 2501 and 2502	S2 15-01	2015-09	SF 133	2
V	PY Adj	Deleted Attribute from USSGL account 439500 on lines 1134, 1234, 1522, 1622, 1725, and 1824	S2 15-01	2015-09	SF 133	2
V	Trans. Code	Revised domains from "X/K/N" to "N" for USSGL account 438200 on line 1823	S2 15-01	2015-09	SF 133	2
V	Fund Type	Deleted domain values "EP/ER" from USSGL accounts 411500, 411700, 411800, and 412500 on lines 1020, 1080, 1100, 1170, 1200, and 1270	S2 15-01	2015-09	SF 133	2
V	Fund Type	Deleted domain values "EC/EG/EM/EP/ER/TR" from USSGL account 439600 on line 1020	S2 15-01	2015-09	SF 133	2
V	Financing Account Code	Deleted domain values "D/G" from USSGL accounts 412500, 442000, and 443000 on lines 1020, 1200, 2401, 2402, 2501, 2503 and 2504	S2 15-01	2015-09	SF 133	2

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

<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>
	<u>Line</u>					
V	1823	Revised GTAS Fund Type Code Attribute domain value from "ET" to "ES/ET" for USSGL account 438200	S2 15-01	2015-09	SF 133	9
	<u>Footnote</u>					
V	None				SF 133	
<b>Schedule P: Program and Financing (P&amp;F):</b>						
	<u>Column</u>					
V	Auth Type Code	Deleted Attribute from USSGL accounts 438700 and 438800 on lines 1020, 1132, 1133, and 1232	S2 15-01	2015-09	P&F	2
V	BEA Cat	Deleted Attribute from USSGL account 413000 on lines 1020 and 1138	S2 15-01	2015-09	P&F	2
V	Borrow Source	Revised domain value from "T" to "F/P/T" for USSGL account 414500 on line 5082	S2 15-01	2015-09	P&F	2
V	Fed/NonFed	Revised domain value from "F" to "F/G" for USSGL account 259000 on lines 5080 and 5081	S2 15-01	2015-09	P&F	2
V	Year of BA	Deleted Attribute from USSGL account 498200 on lines 0900, 1020, 3010, 3011, 3020, 4011, 4101, and 4110	S2 15-01	2015-09	P&F	2
V	PY Adj	Deleted Attribute from USSGL accounts 414500 and 439500 on lines 1134, 1234, 1522, 1622, 1725, 1824, and 5082	S2 15-01	2015-09	P&F	2
V	Fund Type	Deleted domain values "EP/ER" from USSGL accounts 411500, 411700, 411800, and 412500 on lines 1020, 1100, 1170, 1200, and 1270	S2 15-01	2015-09	P&F	2
V	Fund Type	Deleted domain values "EC/EG/EM/EP/ER/TR" from USSGL account 439600 on line 1020	S2 15-01	2015-09	P&F	2
V	Trans. Code	Revised domains from "X/K/N" to "N" for USSGL accounts 438200, 442000, 443000, 445000, 451000, 461000, 462000, 463000, 470000, and 47200 on lines 1823 and 1941	S2 15-01	2015-09	P&F	2
V	Trans. Code	Revised domains from "K/N" to "N" for USSGL accounts 415800, 438200, 438300, 438400, 439800, and 465000 on lines 1953, 5092, 5098, 5099, and 5100	S2 15-01	2015-09	P&F	2
V	Trans. Code	Revised domains from "X/K/N" to "X/N" for USSGL accounts 415800, 438200, 438300, 438400, and 439800 on lines 5090 and 5096	S2 15-01	2015-09	P&F	2
V	Financing Account Code	Deleted domain values "D/G" from USSGL account 412500 on lines 1020 and 1200	S2 15-01	2015-09	P&F	2
V	Financing Account Code	Revised domain values from "N" to "D/G/N" for USSGL accounts 445000, 451000, 461000, 462000, 463000, 465000, 47000, and 472000 on lines 1940, 1941, 1951, and 1953	S2 15-01	2015-09	P&F	2
	<u>Line</u>					
V	1823	Revised GTAS Fund Type Code Attribute domain value from "ET" to "ES/ET" for USSGL account 438200	S2 15-01	2015-09	P&F	9
V	5092	Added a row for GTAS Fund Type Code Attribute domain value "ES" for USSGL account 438200	S2 15-01	2015-09	P&F	9

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

<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>
	Footnote					
V	None				P&F	
<b>VI</b>	<b><i>USSGL Crosswalks to Reclassified Statements:</i></b>					
	<b>Reclassified Balance Sheet:</b>					
	<u>Column</u>					
VI	None				RBS	
VI	<u>Line</u>					
VI	2.3	Added USSGL accounts 138000, 138100, 138500, 138900, 164200, 164300, 164400, 164500, 164600 and 164700	S2 15-01	2015-11	RBS	3
VI	2.4	Deleted USSGL accounts 138000, 138100, 138500, 138900, 164200, 164300, 164400, 164500, 164600 and 164700	S2 15-01	2015-11	RBS	3
VI	2.7	Revised Federal Non-Federal Code attribute domain value from "N" to "E/N" for USSGL account 161800	S2 15-01	2015-09	RBS	2
VI	6.2	Deleted Additional Information "2" for USSGL account 214100	S2 15-01	2015-09	RBS	2
VI	6.2	Added USSGL Account 214200	S2 15-01	2015-11	RBS	4
VI	7.4	Added USSGL Account 214200	S2 15-01	2015-11	RBS	4
VI	9.1	Revised Federal Non-Federal Code attribute domain value from "F/G/N" to "F/N/Z" for USSGL accounts 590900 and 633000	S2 15-01	2015-11	RBS	4
VI	9.1	Revised Federal Non-Federal Code attribute domain value from "G/N" to "N/Z" for USSGL account 750000	S2 15-01	2015-11	RBS	4
VI	9.2	Added USSGL account 320700	S2 15-01	2015-11	RBS	4
VI	9.2	Revised Federal Non-Federal Code attribute domain value from "F/G/N" to "F/N/Z" for USSGL accounts 590900 and 633000	S2 15-01	2015-11	RBS	4
VI	9.2	Revised Federal Non-Federal Code attribute domain value from "G/N" to "N/Z" for USSGL account 750000	S2 15-01	2015-11	RBS	4
VI	Footnote					
VI	None				RBS	
	<b>Reclassified Statement of Net Cost</b>					
VI	<u>Line</u>					
VI	7.7	Revised Federal Non-Federal Code attribute domain value from "G" to "Z" for USSGL accounts 633000 and 750000	S2 15-01	2015-11	RSNC	4
VI	12.6	Revised Federal Non-Federal Code attribute domain values from "G/Z" to "Z" for USSGL accounts 590000	S2 15-01	2015-11	RSNC	4
VI	12.6	Added USSGL account 590900	S2 15-01	2015-11	RSNC	4
VI	Footnote					

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

<b>Section</b>	<b>Item Changed</b>	<b>Change</b>	<b>T/L</b>	<b>Effective Reporting Period</b>	<b>USSGL TFM SECTION</b>	<b>Additional Information</b>
VI	None				RSNC	
<b>Reclassified Statement of Changes in Net Position</b>						
VI	<u>Line</u>					
VI	7.1	Deleted USSGL account 310700	S2 15-01	2015-11	RSCNP	4
VI	7.2 (new)	Added	S2 15-01	2015-11	RSCNP	4
VI	7.2 (old)	Revised Line number from 7.2 to 7.3	S2 15-01	2015-11	RSCNP	3
VI	7.3 (old)	Revised Line number from 7.3 to 7.4	S2 15-01	2015-11	RSCNP	3
VI	7.4 (old)	Revised Line number from 7.4 to 7.5	S2 15-01	2015-11	RSCNP	3
VI	7.5 (old)	Revised Line number from 7.5 to 7.6	S2 15-01	2015-11	RSCNP	3
VI	7.6 (old)	Revised Line number from 7.6 to 7.7	S2 15-01	2015-11	RSCNP	3
VI	7.7 (old)	Revised Line number from 7.7 to 7.8	S2 15-01	2015-11	RSCNP	3
VI	7.8 (old)	Revised Line number from 7.8 to 7.9	S2 15-01	2015-11	RSCNP	3
VI	7.9 (old)	Revised Line number from 7.9 to 7.10	S2 15-01	2015-11	RSCNP	3
VI	7.10 (old)	Revised Line number from 7.10 to 7.11	S2 15-01	2015-11	RSCNP	3
VI	7.11 (old)	Revised Line number from 7.11 to 7.12	S2 15-01	2015-11	RSCNP	3
VI	7.12 (old)	Revised Line number from 7.12 to 7.13	S2 15-01	2015-11	RSCNP	3
VI	7.13 (old)	Revised Line number from 7.13 to 7.14	S2 15-01	2015-11	RSCNP	3
VI	7.13 (new)	Revised Federal Non-Federal Code attribute domain value from "G" to "Z" for USSGL accounts 590900 and 750000.	S2 15-01	2015-11	RSCNP	4
VI	7.14 (old)	Revised Line number from 7.14 to 7.16	S2 15-01	2015-11	RSCNP	3
VI	7.15 (old)	Revised Line number from 7.15 to 7.17	S2 15-01	2015-11	RSCNP	3
VI	7.15 (new)	Added	S2 15-01	2015-11	RSCNP	4
VI	7.15 (new)	Added USSGL account 320700	S2 15-01	2015-11	RSCNP	4
VI	7.17 (new)	Revised Calculation Line	S2 15-01	2015-11	RSCNP	3
VI	10	Revised Calculation Line	S2 15-01	2015-11	RSCNP	3
VI	<u>Footnote</u>					
VI	None				RSCNP	
<b>VII Validations and Edits for Fiscal 2015 Reporting</b>						
<b>VII Validations</b>						
	<u>Validation Number</u>					
VII	12E	Deleted all exceptions	S2 15-01	2015-09	VAL	2
VII	17E	Deleted pass exception for USSGL account 439500	S2 15-01	2015-09	VAL	1
VII	21E	Deleted pass exceptions for USSGL account 417300	S2 15-01	2015-09	VAL	2
VII	67	Revised title/description and added fail conditions for USSGL accounts 412600, 412800, and 412900	S2 15-01	2015-09	VAL	2
VII	67E	Added pass exceptions for USSGL accounts 412600, 412800, and 412900	S2 15-01	2015-09	VAL	2
VII	69	Revised title/description and added fail conditions for USSGL account 417300	S2 15-01	2015-09	VAL	2
VII	69E	Added pass exceptions for USSGL account 417300	S2 15-01	2015-09	VAL	2

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

<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>
VII	71	Created validation to limit the use of USSGL account 438200 with GTAS Fund Type Code "ES" and Authority Type Code "S"	S2 15-01	2015-09	VAL	9
VII	71E	Created pass exception for TAS 069X5423	S2 15-01	2015-09	VAL	9
VII	72	Created validation to limit the use of USSGL account 412400 with GTAS Fund Type Code "EG"	S2 15-01	2015-09	VAL	1
VII	72E	Created pass exception for the current annual TAS in fund family 012 1143	S2 15-01	2015-09	VAL	1
<b>VII</b>	<b>Edits</b>					
	<u>Edit Number</u>					
VII	46	Deleted USSGL accounts 412100, 414000, 414500, 429500, and 439500	S2 15-01	2015-09	EDIT	1
VII	47	Deleted USSGL account 439500	S2 15-01	2015-09	EDIT	1
<b>T/L S2 15-01</b>						
<b>Part 2 Fiscal 2016</b>						
<b>I</b>	<b><i>USSGL Chart of Accounts:</i></b>					
I	113000	Revised	S2 15-01	2016-01	COA	8
I	113500	Added	S2 15-01	2016-01	COA	8
<b>II</b>	<b><i>USSGL Accounts and Definitions:</i></b>					
II	113000	Revised	S2 15-01	2016-01	DEF	8
II	113500	Added	S2 15-01	2016-01	DEF	8
II	619000	Revised	S2 15-01	2016-01	DEF	11
II	750000	Revised	S2 15-01	2016-01	DEF	11
<b>III</b>	<b><i>USSGL Account Transactions:</i></b>					
III	A189	Technical Changes	S2 15-01	2016-01	TC	2
III	C108	Added USSGL account 113500	S2 15-01	2016-01	TC	8
III	C150	Added USSGL account 113500	S2 15-01	2016-01	TC	8
III	C182	Technical Changes	S2 15-01	2016-01	TC	2
III	D306	Added USSGL account 113500	S2 15-01	2016-01	TC	8
III	D310	Added USSGL account 113500	S2 15-01	2016-01	TC	8
III	D506	Added USSGL account 113500	S2 15-01	2016-01	TC	8
III	H100	Added USSGL account 113500	S2 15-01	2016-01	TC	8
III	H200	Added USSGL account 113500	S2 15-01	2016-01	TC	8
<b>IV</b>	<b><i>USSGL Account Attributes:</i></b>					



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

<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>
	<b>USSGL Proprietary and Budgetary Account Attribute Definition Report:</b>					
IV	None				ADR	
	<b>IV USSGL Proprietary and Budgetary Account Attribute Table:</b>					
	<u>Attribute</u>					
IV	Credit Cohort Year	Added domain value "2017"	S2 15-01	2016-01	ATT TBL	6
	<u>USSGL</u>					
IV	None				ATT TBL	
	<b>V USSGL Crosswalks to Standard External Reports:</b>					
	<b>Balance Sheet:</b>					
	<u>Line</u>					
V	7	Added USSGL account 113500	S2 15-01	2016-01	BS	8
	<u>Footnote</u>					
V	None				BS	
	<b>Statement of Net Cost:</b>					
	<u>Line</u>					
V	None				SNC	
	<u>Footnote</u>					
V	None				SNC	
	<b>Statement of Changes in Net Position:</b>					
	<u>Line</u>					
V	None				SCNP	
	<u>Footnote</u>					
V	None				SCNP	
	<b>Statement of Custodial Activity:</b>					
	<u>Line</u>					
V	None				SCA	
	<u>Footnote</u>					
V	None				SCA	
	<b>Statement of Budgetary Resources:</b>					

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

<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>Column</u>					
V	None				SBR	
V	<u>Line</u>					
V	None				SBR	
V	<u>Footnote</u>					
V	None				SBR	
<b>SF 133: Report on Budget Execution and Budgetary Resources:</b>						
	<u>Column</u>					
V	None				SF 133	
	<u>Line</u>					
V	None				SF 133	
	<u>Footnote</u>					
V	None				SF 133	
<b>Schedule P: Program and Financing (P&amp;F):</b>						
	<u>Column</u>					
V	None				P&F	
	<u>Line</u>					
V	None				P&F	
	<u>Footnote</u>					
V	None				P&F	
<b>VI</b>	<b><i>USSGL Crosswalks to Reclassified Statements:</i></b>					
	<b>Reclassified Balance Sheet:</b>					
	<u>Column</u>					
VI	None				RBS	
VI	<u>Line</u>					
VI	2.1	Added USSGL account 113500	S2 15-01	2016-01	RBS	8
VI	<u>Footnote</u>					
VI	None				RBS	
	<b>Reclassified Statement of Net Cost:</b>					

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

<b>Section</b>	<b>Item Changed</b>	<b>Change</b>	<b>T/L</b>	<b>Effective Reporting Period</b>	<b>USSGL TFM SECTION</b>	<b>Additional Information</b>
VI	<u>Line</u>					
VI	None				RSNC	
VI	<u>Footnote</u>					
VI	None				RSNC	
<b>Reclassified Statement of Changes in Net Position</b>						
VI	<u>Line</u>					
VI	None				RSCNP	
VI	<u>Footnote</u>					
VI	None				RSCNP	
<b>VII Validations and Edits for Fiscal 2016 Reporting</b>						
<b>VII</b>	<b>Validations</b>					
	<u>Validation Number</u>					
VII	27	Added pass condition for Credit Cohort Year "2016"	S2 15-01	2016-01	VAL	6
VII	27E	Added pass exception for Credit Cohort Year "2017" and deleted pass exceptions for Credit Cohort Year "2016"	S2 15-01	2016-01	VAL	6
<b>VII</b>	<b>Edits</b>					
	<u>Edit Number</u>					
VII	5	Added USSGL account 113500	S2 15-01	2016-01	EDIT	8
VII	22	Added USSGL account 113500	S2 15-01	2016-01	EDIT	8
VII	23	Added USSGL account 113500	S2 15-01	2016-01	EDIT	8
VII	45	Added USSGL account 113500 and closing group 113500	S2 15-01	2016-01	EDIT	8

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

**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 by the Public - 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