

**U.S. Government Standard General Ledger
Summary of Changes
(Consolidated)**

<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>
Bulletin No. 2016-02						
Part 1 Fiscal 2015						
I	<i>USSGL Chart of Accounts:</i>					
I	None				COA	
II	<i>USSGL Accounts and Definitions:</i>					
II	None				DEF	
III	<i>USSGL Account Transactions:</i>					
III	None				TC	
IV	<i>USSGL Account Attributes:</i>					
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
IV	USSGL Proprietary and Budgetary Account Attribute Table:					
	<u>Attribute</u>					
IV	Credit Cohort Year	Added domain "1001 OPIC Working Capital"	Bulletin No. 2016-02	2015-12	ATT TBL	26
	<u>USSGL</u>					
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
IV	750000	Deleted Trading Partner Agency Identifier; Deleted Trading Partner Main Account Code	Bulletin No. 2016-02	2015-12	ATT TBL	2
V	<i>USSGL Crosswalks to Standard External Reports:</i>					
Balance Sheet:						
V	<u>Column</u>					
V	None				BS	
V	<u>Line</u>					

**U.S. Government Standard General Ledger
Summary of Changes
(Consolidated)**

<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	None				BS	
V	Footnote					
V	None				BS	
Statement of Net Cost:						
V	Column					
V	None				SNC	
V	Line					
V	None				SNC	
V	Footnote					
V	None				SNC	
Statement of Changes in Net Position:						
V	Column					
V	None				SCNP	
V	Line					
V	None				SCNP	
V	Footnote					
V	None				SCNP	
Statement of Custodial Activity:						
V	Column					
V	None				SCA	
V	Line					
V	None				SCA	
V	Footnote					
V	None				SCA	
Statement of Budgetary Resources:						
V	Column					
V	None				SBR	
V	Line					

**U.S. Government Standard General Ledger
Summary of Changes
(Consolidated)**

Section	Item Changed	Change	T/L	Effective Reporting Period	USSGL TFM SECTION	Additional Information
V	1290	Revised GTAS Fund Type Code Attribute domain value from "ES" to "ES/ET" for USSGL account 415100	Bulletin No. 2016-02	2015-12	SBR	27
V	1290	Added a row with GTAS Fund Type Code Attribute domain value "EM" for USSGL account 439100	Bulletin No. 2016-02	2015-12	SBR	28
V	<u>Footnote</u>					
V	None				SBR	
	SF 133: Report on Budget Execution and Budgetary Resources:					
V	<u>Column</u>					
V	None				SF 133	
	<u>Line</u>					
V	1100	Added a row with GTAS Fund Type Code Attribute domain value "EM" for USSGL account 439100	Bulletin No. 2016-02	2015-12	SF 133	28
V	1235	Revised GTAS Fund Type Code Attribute domain value from "ES" to "ES/ET" for USSGL account 415100	Bulletin No. 2016-02	2015-12	SF 133	27
V	<u>Footnote</u>					
V	None				SF 133	
	Schedule P: Program and Financing (P&F):					
V	<u>Column</u>					
V	None				P&F	
	<u>Line</u>					
V	1100	Added a row with GTAS Fund Type Code Attribute domain value "EM" for USSGL account 439100	Bulletin No. 2016-02	2015-12	P&F	28
V	1235	Revised GTAS Fund Type Code Attribute domain value from "ES" to "ES/ET" for USSGL account 415100	Bulletin No. 2016-02	2015-12	P&F	27
V	<u>Footnote</u>					
V	None				P&F	
VI	USSGL Crosswalks to Reclassified Statements:					
	Reclassified Balance Sheet:					
VI	<u>Column</u>					
VI	None				RBS	
VI	<u>Line</u>					
VI	None				RBS	

**U.S. Government Standard General Ledger
Summary of Changes
(Consolidated)**

<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>
VI	Footnote					
VI	None				RBS	
Reclassified Statement of Net Cost						
VI	Column					
VI	None				RSNC	
VI	Line					
VI	None				RSNC	
VI	Footnote					
VI	None				RSNC	
Reclassified Statement of Changes in Net Position						
VI	Column					
VI	None				RSCNP	
VI	Line					
VI	None				RSCNP	
VI	Footnote					
VI	None				RSCNP	
VII Validations and Edits for Fiscal 2015 Reporting						
VII Validations						
	<u>Validation Number</u>					
VII	17E	Removed fail exception for USSGL 439100 with Prior Year Adjustment Code attribute domain value of "X"	Bulletin No. 2016-02	2015-12	VAL	1
VII	27E	Added pass exceptions for TAS 071X4074 and 071X4075 with Credit Cohort Year "1001"	Bulletin No. 2016-02	2015-12	VAL	26
VII	32E	Added pass exception for TAS 089 20142015 0337 with Year of Budget Authority Indicator attribute domain value of "NEW"	Bulletin No. 2016-02	2015-12	VAL	13
VII	64E	Revised fail exceptions	Bulletin No. 2016-02	2015-11	VAL	2
VII	70E	Added pass exceptions for TAS 013 2012/2013 8233 and 020 2015/2016 5445 with BEA Category Indicator attribute domain value of "M"	Bulletin No. 2016-02	2015-12	VAL	13
VII Edits						
	<u>Edit Number</u>					

**U.S. Government Standard General Ledger
Summary of Changes
(Consolidated)**

<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	45	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.	Bulletin No. 2016-02	2015-12	EDIT	2
Bulletin No. 2016-02						
Part 2 Fiscal 2016						
I	<i>USSGL Chart of Accounts:</i>					
I	None				COA	
II	<i>USSGL Accounts and Definitions:</i>					
II	None				DEF	
III	<i>USSGL Account Transactions:</i>					
III	None				TC	
IV	<i>USSGL Account Attributes:</i>					
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
IV	USSGL Proprietary and Budgetary Account Attribute Table:					
	<u>Attribute</u>					
IV	Federal Non-Federal Code	Deleted from USSGL accounts 151100, 151200, 151300, 151400, 151900, 152100, 152200, 152300, 152400, 152500, 152600, 152700, 152900, 171100, 171200, 171900, 172000, 173000, 173900, 174000, 174900, 175000, 175900, 181000, 181900, 182000, 182900, 183000, 183200, 183900, 184000, 184900, 189000, and 189900; Revised USSGL account 650000 from "N" to "F/N"; Revised USSGL account 880100 from "F/N/Z" to "F/N"	Bulletin No. 2016-02	2016-02	ATT TBL	22
IV	Trading Partner Agency Identifier	Added to USSGL account 650000	Bulletin No. 2016-02	2016-02	ATT TBL	22
IV	Trading Partner Main Account Code	Added to USSGL account 650000	Bulletin No. 2016-02	2016-02	ATT TBL	22
IV	Credit Cohort Year	Added domain "1001"	Bulletin No. 2016-02	2016-02	ATT TBL	26
	<u>USSGL</u>					

**U.S. Government Standard General Ledger
Summary of Changes
(Consolidated)**

<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>
IV	750000	Deleted Trading Partner Agency Identifier attribute; Deleted Trading Partner Main Account Code attribute	Bulletin No. 2016-02	2016-02	ATT TBL	2
V	<i>USSGL Crosswalks to Standard External Reports:</i>					
	Balance Sheet:					
V	<u>Column</u>					
V	None				BS	
V	<u>Line</u>					
V	12	Revised Federal Non-Federal Code attribute domain value from "N" to "blank" for USSGL accounts 151100, 151200, 151300, 151400, 151900, 152200, 152300, 152400, 152500, 152600, 152700 and 152900	Bulletin No. 2016-02	2016-02	BS	22
V	13	Revised Federal Non-Federal Code attribute domain value from "N" to "blank" for USSGL accounts 171100, 171200, 171900, 172000, 173000, 173900, 174000, 174900, 175000, 175900, 181000, 181900, 182000, 182900, 183000, 183200, 183900, 184000, 184900, 189000, and 189900	Bulletin No. 2016-02	2016-02	BS	22
V	32	Added USSGL accounts 615000.	Bulletin No. 2016-02	2016-02	BS	22
V	32	Revised Federal Non-Federal Code attribute domain value from "N" to "F/N" for USSGL account 650000	Bulletin No. 2016-02	2016-02	BS	22
V	32	Added USSGL accounts 880100 ,880200 ,880300 and 880400.	Bulletin No. 2016-02	2016-02	BS	22
V	33	Added USSGL accounts 615000.	Bulletin No. 2016-02	2016-02	BS	22
V	33	Revised Federal Non-Federal Code attribute domain value from "N" to "F/N" for USSGL account 650000	Bulletin No. 2016-02	2016-02	BS	22
V	33	Added USSGL accounts 880100 ,880200 ,880300 ,and 880400.	Bulletin No. 2016-02	2016-02	BS	22
V	<u>Footnote</u>					
V	None				BS	
	Statement of Net Cost:					
V	<u>Line</u>					
V	1	Added USSGL account 615000	Bulletin No. 2016-02	2016-02	SNC	22
V	1	Revised Federal Non-Federal Code attribute domain value from "N" to "F/N" for USSGL account 650000	Bulletin No. 2016-02	2016-02	SNC	22
V	1	Added USSGL accounts 880100, 880200, 880300, and 880400	Bulletin No. 2016-02	2016-02	SNC	22
V	<u>Footnote</u>					
V	None				SNC	
	Statement of Changes in Net Position:					
V	<u>Line</u>					
V	5	Added USSGL account 570005	Bulletin No. 2016-02	2016-02	SCNP	22

**U.S. Government Standard General Ledger
Summary of Changes
(Consolidated)**

<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>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	1043	Revised TAS Status Code Attribute domain values from "U" to "U/E" for USSGL accounts 487200 and 497200	Bulletin No. 2016-02	2016-02	SBR	5	
V	1290	Revised GTAS Fund Type Code Attribute domain value from "ES" to "ES/ET" for USSGL account 415100	Bulletin No. 2016-02	2016-02	SBR	27	
V	<u>Footnote</u>						
V	None				SBR		
SF 133: Report on Budget Execution and Budgetary Resources:							
V	<u>Line</u>						
V	Effective with Bulletin 2016-02 the SF 133 and Schedule P is combined into one crosswalk. See SF 133 and Schedule P combined section below.					SF 133	
Program and Financing Schedule (Schedule P)							
V	<u>Line</u>						
V	Effective with Bulletin 2016-02 the SF 133 and Schedule P is combined into one crosswalk. See SF 133 and Schedule P combined section below.					Schedule P	
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	1030	Revised TAS Status Code Attribute domain values from "U" to "U/E" for USSGL accounts 435500, 435600, and 435700	Bulletin No. 2016-02	2016-02	SF 133	5	

**U.S. Government Standard General Ledger
Summary of Changes
(Consolidated)**

Section	Item Changed	Change	T/L	Effective Reporting Period	USSGL TFM SECTION	Additional Information
V	1033	Revised TAS Status Code Attribute domain values from "U" to "U/E" for USSGL accounts 487200 and 497200	Bulletin No. 2016-02	2016-02	SF 133	5
V	1050	Revised calculation reference	Bulletin No. 2016-02	2016-02	Schedule P	5
V	1089	Deleted USSGL accounts 435500, 435600, and 435700	Bulletin No. 2016-02	2016-02	SF 133	5
V	1235	Revised GTAS Fund Type Code Attribute domain value from "ES" to "ES/ET" for USSGL account 415100	Bulletin No. 2016-02	2016-02	SF 133/Schedule P	27
V	1900	Revised calculation reference	Bulletin No. 2016-02	2016-02	SF 133	5
V	1910	Revised calculation reference	Bulletin No. 2016-02	2016-02	SF 133	5
V	4000	Revised calculation reference	Bulletin No. 2016-02	2016-02	SF 133	5
V	4070	Revised calculation reference	Bulletin No. 2016-02	2016-02	SF 133	5
V	4160	Revised calculation reference	Bulletin No. 2016-02	2016-02	SF 133	5
V	Footnote					
V	None				SF 133/Schedule P	
VI	<i>USSGL Crosswalks to Reclassified Statements:</i>					
	<i>Reclassified Balance Sheet:</i>					
VI	Column					
VI	None					
VI	Line					
VI	2.5	Revised Federal Non-Federal Code attribute domain value from "N" to "blank" for USSGL accounts 151100, 151200, 151300, 151400, 151900, 152100, 152200, 152300, 152400, 152500, 152600, 152700 and 152900	Bulletin No. 2016-02	2016-02	RBS	22
VI	2.6	Revised Federal Non-Federal Code attribute domain value from "N" to "blank" for USSGL accounts 171100, 171200, 171900, 172000, 173000, 173900, 174000, 174900, 175000, 175900, 181000, 181900, 182000, 182900, 183000, 183200, 183900, 184000, 184900, 189000, and 189900	Bulletin No. 2016-02	2016-02	RBS	22
VI	3.5	Deleted USSGL accounts 134000 and 134100; Revised Line Title	Bulletin No. 2016-02	2016-02	RBS	3
VI	3.6(new)	Added	Bulletin No. 2016-02	2016-02	RBS	3
VI	3.6(old)	Revised line number from 3.6 to 3.7.	Bulletin No. 2016-02	2016-02	RBS	3
VI	3.7(old)	Revised line number from 3.7 to 3.8.	Bulletin No. 2016-02	2016-02	RBS	3
VI	3.8(old)	Revised line number from 3.8 to 3.9.	Bulletin No. 2016-02	2016-02	RBS	3
VI	3.9(old)	Revised line number from 3.9 to 3.10.	Bulletin No. 2016-02	2016-02	RBS	3
VI	3.10(old)	Revised line number from 3.10 to 3.11.	Bulletin No. 2016-02	2016-02	RBS	3
VI	3.11(old)	Revised line number from 3.11 to 3.12.	Bulletin No. 2016-02	2016-02	RBS	3
VI	3.12(old)	Revised line number from 3.12 to 3.13.	Bulletin No. 2016-02	2016-02	RBS	3
VI	3.13(old)	Revised line number from 3.13 to 3.14.	Bulletin No. 2016-02	2016-02	RBS	3

**U.S. Government Standard General Ledger
Summary of Changes
(Consolidated)**

Section	Item Changed	Change	T/L	Effective Reporting Period	USSGL TFM SECTION	Additional Information
VI	7.5 (new)	Added	Bulletin No. 2016-02	2016-02	RSNC	22
VI	7.5 (new)	Added USSGL account 880100	Bulletin No. 2016-02	2016-02	RSNC	22
VI	7.5 (old)	Revised line number from 7.5 to 7.7.	Bulletin No. 2016-02	2016-02	RSNC	22
VI	7.6 (old)	Revised line number from 7.6 to 7.8.	Bulletin No. 2016-02	2016-02	RSNC	22
VI	7.7 (old)	Revised line number from 7.7 to 7.9.	Bulletin No. 2016-02	2016-02	RSNC	22
VI	8	Revised line calculation from "This line is the sum of lines 7.1 through 7.7" to "This line is the sum of lines 7.1 through 7.9.	Bulletin No. 2016-02	2016-02	RSNC	22
VI	Footnote					
VI	None				RSNC	
Reclassified Statement of Changes in Net Position						
VI	Line					
VI	7.3 (new)	Added	Bulletin No. 2016-02	2016-02	RSCNP	22
VI	7.3 (new)	Added USSGL account 570000	Bulletin No. 2016-02	2016-02	RSCNP	22
VI	7.3 (old)	Revised line number from 7.3 to 7.4.	Bulletin No. 2016-02	2016-02	RSCNP	22
VI	7.4 (old)	Revised line number from 7.4 to 7.5.	Bulletin No. 2016-02	2016-02	RSCNP	22
VI	7.5 (old)	Revised line number from 7.5 to 7.6.	Bulletin No. 2016-02	2016-02	RSCNP	22
VI	7.6 (old)	Revised line number from 7.6 to 7.7.	Bulletin No. 2016-02	2016-02	RSCNP	22
VI	7.7 (old)	Revised line number from 7.7 to 7.8.	Bulletin No. 2016-02	2016-02	RSCNP	22
VI	7.8 (old)	Revised line number from 7.8 to 7.9.	Bulletin No. 2016-02	2016-02	RSCNP	22
VI	7.9 (old)	Revised line number from 7.9 to 7.10.	Bulletin No. 2016-02	2016-02	RSCNP	22
VI	7.10 (old)	Revised line number from 7.10 to 7.11.	Bulletin No. 2016-02	2016-02	RSCNP	22
VI	7.11 (old)	Revised line number from 7.11 to 7.12	Bulletin No. 2016-02	2016-02	RSCNP	22
VI	7.12 (old)	Deleted	Bulletin No. 2016-02	2016-02	RSCNP	22
VI	7.13	Deleted USSGL account 570000	Bulletin No. 2016-02	2016-02	RSCNP	22
VI	7.16 (new)	Added	Bulletin No. 2016-02	2016-02	RSCNP	22
VI	7.16 (new)	Added USSGL account 570005	Bulletin No. 2016-02	2016-02	RSCNP	22
VI	7.16 (old)	Revised line number from 7.16 to 7.17	Bulletin No. 2016-02	2016-02	RSCNP	22
VI	7.17 (old)	Revised line number from 7.17 to 7.18	Bulletin No. 2016-02	2016-02	RSCNP	22
VI	7.18	Revised line calculation from "This line is calculated. Equals sum of lines 7.1 through 7.16" to "This line is calculated. Equals sum of lines 7.1 through 7.17."	Bulletin No. 2016-02	2016-02	RSCNP	22
VI	10	Revised line calculation from "This line is calculated. Equals sum of lines 4, 5.9, 6.5, 7.17, 8.9, and 9" to "This line is calculated. Equals sum of lines 4, 5.9, 6.5, 7.18, 8.9, and 9."	Bulletin No. 2016-02	2016-02	RSCNP	22
VI	Footnote					
VI	None				RSCNP	
VII	Validations and Edits for Fiscal 2016 Reporting					
VII	Validations					

**U.S. Government Standard General Ledger
Summary of Changes
(Consolidated)**

Section	Item Changed	Change	T/L	Effective Reporting Period	USSGL TFM SECTION	Additional Information
	Validation Number					
VII	17E	Removed fail exception for USSGL 439100 with Prior Year Adjustment Code attribute domain value of "X"	Bulletin No. 2016-02	2016-02	VAL	1
VII	27E	Added pass exceptions for TAS 071X4074 and 071X4075 with Credit Cohort Year "1001"	Bulletin No. 2016-02	2016-02	VAL	26
VII	34	Added FY2016 Trading Partner Main requirement	Bulletin No. 2016-02	2016-02	VAL	12
VII	64E	Revised fail exceptions	Bulletin No. 2016-02	2016-02	VAL	2
VII	70E	Added pass exceptions for TAS 013 2012/2013 8233 and 020 2015/2016 5445 with BEA Category Indicator attribute domain value of "M"	Bulletin No. 2016-02	2016-02	VAL	13
VII	74	Created validation to limit the use of USSGL 439100 with PYA of "X" on expired TAS.	Bulletin No. 2016-02	2016-02	VAL	1
VII	74E	Created pass exception TAS 016 20102011 0327	Bulletin No. 2016-02	2016-02	VAL	1
VII	Edits					
	Edit Number					
VII	45	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.	Bulletin No. 2016-02	2016-02	EDIT	2
Bulletin No. 2015-10						
Part 1 Fiscal 2015						
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	

**U.S. Government Standard General Ledger
Summary of Changes
(Consolidated)**

<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>
IV	USSGL Proprietary and Budgetary Account Attribute Table:					
	<u>Attribute</u>					
IV	None				ATT TBL	
	<u>USSGL</u>					
IV	214000	Revised Federal Non-Federal Code attribute domain values from "F/N" to "F/G/N".	Bulletin No. 2015-10	2015-11	ATT TBL	4
IV	415700	Revised GTAS Fund Type Code attribute domain values from "ES/ET" to "EG/ES/ET"	Bulletin No. 2015-10	2015-11	ATT TBL	24
IV	439700	Revised GTAS Fund Type Code attribute domain values from "ES/ET" to "EG/ES/ET"	Bulletin No. 2015-10	2015-11	ATT TBL	24
IV	633000	Revised Federal Non-Federal Code attribute domain values from "F/G/N/Z" to "F/G/N".	Bulletin No. 2015-10	2015-11	ATT TBL	4
V	USSGL Crosswalks to Standard External Reports:					
	Balance Sheet:					
V	<u>Column</u>					
V	USSGL Acct.	Revised from "Assets With the Public" to "blank"	Bulletin No. 2015-10	2015-11	BS	21
V	USSGL Acct.	Revised from "Liabilities With the Public" to "blank"	Bulletin No. 2015-10	2015-11	BS	21
V	<u>Line</u>					
V	17	Revised Federal Non-Federal Code attribute domain value from "F" to "F/G" for USSGL account 214000	Bulletin No. 2015-10	2015-11	BS	4
V	32	Revised Federal Non-Federal Code attribute domain values from "F/G/N/Z" to "F/G/N" for USSGL account 633000	Bulletin No. 2015-10	2015-11	BS	4
V	33	Revised Federal Non-Federal Code attribute domain values from "F/G/N/Z" to "F/G/N" for USSGL account 633000	Bulletin No. 2015-10	2015-11	BS	4
V	<u>Footnote</u>					
V	None				BS	
	Statement of Net Cost:					
V	<u>Column</u>					
V	None				SNC	
V	<u>Line</u>					
V	1	Revised Federal Non-Federal Code attribute domain values from "F/G/N/Z" to "F/G/N" for USSGL account 633000	Bulletin No. 2015-10	2015-11	SNC	4

**U.S. Government Standard General Ledger
Summary of Changes
(Consolidated)**

<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	Footnote					
V	None				SNC	
Statement of Changes in Net Position:						
V	Column					
V	None				SCNP	
V	Line					
V	None				SCNP	
V	Footnote					
V	None				SCNP	
Statement of Custodial Activity:						
V	Column					
V	None				SCA	
V	Line					
V	None				SCA	
V	Footnote					
V	None				SCA	
Statement of Budgetary Resources:						
V	Column					
V	None				SBR	
V	Line					
V	1043	Added footnote "1" to USSGL account 429500	Bulletin No. 2015-10	2015-11	SBR	2
V	1290	Added footnote "2" to USSGL accounts 404700, 416000, and 418300	Bulletin No. 2015-10	2015-11	SBR	2
V	1290	Revised GTAS Fund Type Code attribute domain values from "ES/ET" to "EG/ES/ET" for USSGL accounts 415700 and 439700	Bulletin No. 2015-10	2015-11	SBR	24
V	1490	Added footnote "1" to USSGL account 412600	Bulletin No. 2015-10	2015-11	SBR	2
V	1890	Added footnote "2" to USSGL account 416000	Bulletin No. 2015-10	2015-11	SBR	2
V	4178	Added footnote "1" to USSGL accounts 422100, 422500, 425100, 428300, 428500, 428600, and 428700	Bulletin No. 2015-10	2015-11	SBR	2
V	4179	Added footnote "2" to USSGL accounts 404700 and 416000	Bulletin No. 2015-10	2015-11	SBR	2
V	Footnote					
V	None				SBR	

**U.S. Government Standard General Ledger
Summary of Changes
(Consolidated)**

<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>
	SF 133: Report on Budget Execution and Budgetary Resources:					
V	<u>Column</u>					
V	None				SF 133	
	<u>Line</u>					
V	1080	Deleted row with blank Authority Type Code attribute domain value for USSGL account 438300	Bulletin No. 2015-10	2015-11	SF 133	2
V	1203	Revised GTAS Fund Type Code attribute domain values from "ES/ET" to "EG/ES/ET" for USSGL account 415700	Bulletin No. 2015-10	2015-11	SF 133	24
V	1234	Revised GTAS Fund Type Code attribute domain values from "ES/ET" to "EG/ES/ET" for USSGL account 439700	Bulletin No. 2015-10	2015-11	SF 133	24
V	1430	Added footnote "2" to USSGL account 404700	Bulletin No. 2015-10	2015-11	SF 133	2
	<u>Footnote</u>					
V	None				SF 133	
	Schedule P: Program and Financing (P&F):					
V	<u>Column</u>					
V	None				P&F	
	<u>Line</u>					
V	1203	Revised GTAS Fund Type Code attribute domain values from "ES/ET" to "EG/ES/ET" for USSGL account 415700	Bulletin No. 2015-10	2015-11	P&F	24
V	1234	Revised GTAS Fund Type Code attribute domain values from "ES/ET" to "EG/ES/ET" for USSGL account 439700	Bulletin No. 2015-10	2015-11	P&F	24
V	3010	Added footnote "1" to USSGL account 480200	Bulletin No. 2015-10	2015-11	P&F	2
	<u>Footnote</u>					
V	None				P&F	
VI	USSGL Crosswalks to Reclassified Statements:					
	Reclassified Balance Sheet:					
VI	<u>Column</u>					
VI	None				RBS	
	<u>Line</u>					
VI	6.3	Revised Line Title	Bulletin No. 2015-10	2015-11	RBS	3
VI	7.10	Added USSGL account 214000	Bulletin No. 2015-10	2015-11	RBS	4

**U.S. Government Standard General Ledger
Summary of Changes
(Consolidated)**

Section	Item Changed	Change	T/L	Effective Reporting Period	USSGL TFM SECTION	Additional Information
VI	9.1	Revised Federal Non-Federal Code attribute domain values from "F/G/N/Z" to "F/G/N" for USSGL account 633000	Bulletin No. 2015-10	2015-11	RBS	4
VI	9.2	Revised Federal Non-Federal Code attribute domain values from "F/G/N/Z" to "F/G/N" for USSGL account 633000	Bulletin No. 2015-10	2015-11	RBS	4
VI	11	Corrected calculation line	Bulletin No. 2015-10	2015-11	RBS	2
VI	<u>Footnote</u>					
VI	None				RBS	
Reclassified Statement of Net Cost						
VI	<u>Column</u>					
VI	None				RSNC	
VI	<u>Line</u>					
VI	7.7	Revised Federal Non-Federal Code attribute domain values from "G/Z" to "G" for USSGL account 633000	Bulletin No. 2015-10	2015-11	RSNC	4
VI	<u>Footnote</u>					
VI	None				RSNC	
Reclassified Statement of Changes in Net Position						
VI	<u>Column</u>					
VI	None				RSCNP	
VI	<u>Line</u>					
VI	None				RSCNP	
VI	<u>Footnote</u>					
VI	None				RSCNP	
VII Validations and Edits for Fiscal 2015 Reporting						
VII Validations						
<u>Validation Number</u>						
VII	21E	Deleted pass exceptions for USSGL accounts 412600, 412700, 412800, 412900, 417100, and 417200	Bulletin No. 2015-10	2015-11	VAL	2
VII	32E	Added pass exceptions	Bulletin No. 2015-10	2015-11	VAL	13
VII	55E	Updated pass exceptions.	Bulletin No. 2015-10	2015-11	VAL	13
VII	64	Replaced Concatenated TAS attribute with Fund Family attribute	Bulletin No. 2015-10	2015-11	VAL	2
VII	64E	Created fail exceptions	Bulletin No. 2015-10	2015-11	VAL	2
VII	67E	Deleted some pass exceptions	Bulletin No. 2015-10	2015-11	VAL	2

**U.S. Government Standard General Ledger
Summary of Changes
(Consolidated)**

Section	Item Changed	Change	T/L	Effective Reporting Period	USSGL TFM SECTION	Additional Information
VII	69	Added USSGL/Fund Type restrictions for 412700/EG, 412800/EG, 412900/EG, 417100/EG, and 417200/EP	Bulletin No. 2015-10	2015-11	VAL	2
VII	69E	Added pass exceptions for USSGL accounts 411900, 412700, 412800, 412900, 417100, and 417200	Bulletin No. 2015-10	2015-11	VAL	2
VII	70E	Added pass exception for TAS 011X5512	Bulletin No. 2015-10	2015-11	VAL	13
VII	71	Added restriction for GTAS Fund Type attribute domain value "ET" with Authority Type Code attribute domain value "S" and revised title and description	Bulletin No. 2015-10	2015-11	VAL	13
VII	71E	Added pass exception for TAS 097X8164	Bulletin No. 2015-10	2015-11	VAL	13
VII	73	Created to limit the use of USSGL accounts 415700 and 439700 and Authority Type Code attribute domain value "P" on TAS with GTAS Fund Type attribute domain value "EG"	Bulletin No. 2015-10	2015-11	VAL	18
VII	73E	Created pass exceptions for TAS 012X1002 and 012X1004	Bulletin No. 2015-10	2015-11	VAL	18
VII	Edits					
	<u>Edit Number</u>					
VII	3	Added USSGL account 463500	Bulletin No. 2015-10	2015-11	EDIT	2
VII	21	Added closing group 463500; Deleted closing group 435700 and added USSGL account 412100 to closing group 438400	Bulletin No. 2015-10	2015-11	EDIT	2
VII	45	Deleted closing groups 109000 and 880100	Bulletin No. 2015-10	2015-11	EDIT	2
Bulletin No. 2015-10						
Part 2 Fiscal 2016						
I	USSGL Chart of Accounts:					
I	405000	Added	Bulletin No. 2015-10	2016-01	COA	5
I	424000	Added	Bulletin No. 2015-10	2016-01	COA	5
I	436000	Added	Bulletin No. 2015-10	2016-01	COA	5
I	570005	Added	Bulletin No. 2015-10	2016-01	COA	23
I	615000	Added	Bulletin No. 2015-10	2016-01	COA	22
II	USSGL Accounts and Definitions:					
I	405000	Added	Bulletin No. 2015-10	2016-01	DEF	5
I	424000	Added	Bulletin No. 2015-10	2016-01	DEF	5
I	436000	Added	Bulletin No. 2015-10	2016-01	DEF	5
II	570005	Added	Bulletin No. 2015-10	2016-01	DEF	23
II	615000	Added	Bulletin No. 2015-10	2016-01	DEF	22
III	USSGL Account Transactions:					

**U.S. Government Standard General Ledger
Summary of Changes
(Consolidated)**

<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>
III	A213	Added	Bulletin No. 2015-10	2016-01	TC	5
III	B402	Revised	Bulletin No. 2015-10	2016-01	TC	22
III	C130	Revised	Bulletin No. 2015-10	2016-01	TC	5
III	C132	Revised	Bulletin No. 2015-10	2016-01	TC	5
III	C136	Revised	Bulletin No. 2015-10	2016-01	TC	5
III	C205	Added	Bulletin No. 2015-10	2016-01	TC	5
III	D108	Revised	Bulletin No. 2015-10	2016-01	TC	5
III	F112	Revised	Bulletin No. 2015-10	2016-01	TC	5
III	F147	Added	Bulletin No. 2015-10	2016-01	TC	5
III	F148	Added	Bulletin No. 2015-10	2016-01	TC	5
III	F336	Revised	Bulletin No. 2015-10	2016-01	TC	22
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	214000	Revised Federal Non-Federal Code attribute domain values from "F/N" to "F/G/N".	Bulletin No. 2015-10	2016-01	ATT TBL	4
IV	405000	Added	Bulletin No. 2015-10	2016-01	ATT TBL	5
IV	415700	Revised GTAS Fund Type Code attribute domain values from "ES/ET" to "EG/ES/ET"	Bulletin No. 2015-10	2016-01	ATT TBL	24
IV	424000	Added	Bulletin No. 2015-10	2016-01	ATT TBL	5
IV	436000	Added	Bulletin No. 2015-10	2016-01	ATT TBL	5
IV	439500	Revised Anticipated Indicator attribute domain value from "Y" to "N"; Revised Authority Type Code attribute domain values from "C/D/P/R/S" to "B/C/D/P/R/S"	Bulletin No. 2015-10	2016-01	ATT TBL	2
IV	439700	Revised GTAS Fund Type Code attribute domain values from "ES/ET" to "EG/ES/ET"	Bulletin No. 2015-10	2016-01	ATT TBL	24
IV	570005	Added	Bulletin No. 2015-10	2016-01	ATT TBL	23
IV	615000	Added	Bulletin No. 2015-10	2016-01	ATT TBL	22
IV	633000	Revised Federal Non-Federal Code attribute domain values from "F/G/N/Z" to "F/G/N".	Bulletin No. 2015-10	2016-01	ATT TBL	4
V	USSGL Crosswalks to Standard External Reports:					
	Balance Sheet:					
V	<u>Column</u>					
V	USSGL Acct.	Revised from "Assets With the Public" to "blank"	Bulletin No. 2015-10	2016-01	BS	21

**U.S. Government Standard General Ledger
Summary of Changes
(Consolidated)**

<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	USSGL Acct.	Revised from "Liabilities With the Public" to "blank"	Bulletin No. 2015-10	2016-01	BS	21
V	<u>Line</u>					
V	17	Revised Federal Non-Federal Code attribute domain value from "F" to "F/G" for USSGL account 214000	Bulletin No. 2015-10	2016-01	BS	4
V	32	Revised Federal Non-Federal Code attribute domain values from "F/G/N/Z" to "F/G/N" for USSGL account 633000	Bulletin No. 2015-10	2016-01	BS	4
V	33	Revised Federal Non-Federal Code attribute domain values from "F/G/N/Z" to "F/G/N" for USSGL account 633000	Bulletin No. 2015-10	2016-01	BS	4
V	<u>Footnote</u>					
V	None				BS	
	Statement of Net Cost:					
V	<u>Line</u>					
V	1	Revised Federal Non-Federal Code attribute domain values from "F/G/N/Z" to "F/G/N" for USSGL account 633000	Bulletin No. 2015-10	2016-01	SNC	4
V	2	Added USSGL account 510000	Bulletin No. 2015-10	2016-01	SNC	2
V	<u>Footnote</u>					
V	None				SNC	
	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	

**U.S. Government Standard General Ledger
Summary of Changes
(Consolidated)**

<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>Line</u>					
V	1000	Added USSGL account 436000	Bulletin No. 2015-10	2016-01	SBR	5
V	1020	Added USSGL account 436000	Bulletin No. 2015-10	2016-01	SBR	5
V	1043	Added footnote "1" to USSGL account 429500	Bulletin No. 2015-10	2016-01	SBR	2
V	1043	Added USSGL accounts 436000, 487200, and 497200	Bulletin No. 2015-10	2016-01	SBR	5
V	1290	Added footnote "2" to USSGL accounts 404700, 416000, and 418300	Bulletin No. 2015-10	2016-01	SBR	2
V	1290	Added USSGL accounts 405000 and 424000	Bulletin No. 2015-10	2016-01	SBR	5
V	1290	Revised GTAS Fund Type Code attribute domain values from "ES/ET" to "EG/ES/ET" for USSGL accounts 415700 and 439700	Bulletin No. 2015-10	2016-01	SBR	24
V	1290	Added footnote "7" to USSGL account 439500	Bulletin No. 2015-10	2016-01	SBR	25
V	1490	Added footnote "1" to USSGL account 412600	Bulletin No. 2015-10	2016-01	SBR	2
V	1490	Added USSGL account 439500	Bulletin No. 2015-10	2016-01	SBR	5
V	1690	Revised footnote from "2" to "7" for USSGL account 439500	Bulletin No. 2015-10	2016-01	SBR	25
V	1890	Added footnote "2" to USSGL account 416000	Bulletin No. 2015-10	2016-01	SBR	2
V	1890	Revised footnote from "2" to "7" for USSGL account 439500	Bulletin No. 2015-10	2016-01	SBR	25
V	1890	Deleted USSGL accounts 487200 and 497200	Bulletin No. 2015-10	2016-01	SBR	5
V	4178	Added footnote "1" to USSGL accounts 422100, 422500, 425100, 428300, 428500, 428600, and 428700	Bulletin No. 2015-10	2016-01	SBR	2
V	4179	Added footnote "2" to USSGL accounts 404700 and 416000	Bulletin No. 2015-10	2016-01	SBR	2
V	<u>Footnote</u>					
V	5	Revised "P&F" to "Schedule P"	Bulletin No. 2015-10	2016-01	SBR	5
V	6	Revised "P&F" to "Schedule P"	Bulletin No. 2015-10	2016-01	SBR	5
V	7	Added	Bulletin No. 2015-10	2016-01	SBR	25
	SF 133: Report on Budget Execution and Budgetary Resources:					
V	<u>Column</u>					
V	None				SF 133	
V	<u>Line</u>					
V	1000	Added USSGL account 436000	Bulletin No. 2015-10	2016-01	SF 133	5
V	1020	Added USSGL account 436000	Bulletin No. 2015-10	2016-01	SF 133	5
V	1029	Revised line title to "Other balances withdrawn to Treasury (-)"	Bulletin No. 2015-10	2016-01	SF 133	5
V	1029	Deleted USSGL accounts 435500, 435600, and 435700	Bulletin No. 2015-10	2016-01	SF 133	5
V	1030	Added new line "Other balances withdrawn to special or trust funds (-)"	Bulletin No. 2015-10	2016-01	SF 133	5
V	1031	Revised line title to "Other balances not available (-)"	Bulletin No. 2015-10	2016-01	SF 133	5
V	1031	Added USSGL account 436000	Bulletin No. 2015-10	2016-01	SF 133	5
V	1031	Deleted USSGL accounts 439600 and 439900	Bulletin No. 2015-10	2016-01	SF 133	5
V	1032	Added new line "Refunds and recoveries temporarily precluded from obligation (special and trust funds) (-)"	Bulletin No. 2015-10	2016-01	SF 133	5
V	1033	Added new line "Recoveries of prior year paid obligations"	Bulletin No. 2015-10	2016-01	SF 133	5

**U.S. Government Standard General Ledger
Summary of Changes
(Consolidated)**

Section	Item Changed	Change	T/L	Effective Reporting Period	USSGL TFM SECTION	Additional Information
V	1041	Revised line title to "Anticipated recoveries of prior year unpaid and paid obligations"	Bulletin No. 2015-10	2016-01	SF 133	5
V	1072	Revised line title to "Expired unobligated balance transfers between expired and unexpired accounts (-)"	Bulletin No. 2015-10	2016-01	SF 133	5
V	1080	Deleted row with blank Authority Type Code attribute domain value for USSGL account 438300	Bulletin No. 2015-10	2016-01	SF 133	2
V	1089	Revised line title to "Other expired unobligated balances withdrawn to Treasury (-)"	Bulletin No. 2015-10	2016-01	SF 133	5
V	1090	Added new line "Other expired unobligated balances withdrawn to special or trust funds (-)"	Bulletin No. 2015-10	2016-01	SF 133	5
V	1093	Added new line "Recoveries of prior year paid obligations in expired accounts"	Bulletin No. 2015-10	2016-01	SF 133	5
V	1099	Revised calculation line reference	Bulletin No. 2015-10	2016-01	SF 133	5
V	1134	Revised footnote from "2" to "5" for USSGL account 439500	Bulletin No. 2015-10	2016-01	SF 133	25
V	1136	Added new line "Appropriations reduced by offsetting collections (collected) or offsetting receipts (-)"	Bulletin No. 2015-10	2016-01	SF 133	5
V	1153	Added new line "Anticipated reductions to appropriations by offsetting collections or offsetting receipts (-)"	Bulletin No. 2015-10	2016-01	SF 133	5
V	1160	Revised calculation line reference	Bulletin No. 2015-10	2016-01	SF 133	5
V	1203	Revised GTAS Fund Type Code attribute domain values from "ES/ET" to "EG/ES/ET" for USSGL account 415700	Bulletin No. 2015-10	2016-01	SF 133	24
V	1234	Revised footnote from "2" to "5" for USSGL account 439500	Bulletin No. 2015-10	2016-01	SF 133	25
V	1234	Revised GTAS Fund Type Code attribute domain values from "ES/ET" to "EG/ES/ET" for USSGL account 439700	Bulletin No. 2015-10	2016-01	SF 133	24
V	1423	Added new line "Borrowing authority precluded from obligation (limitation on obligations) (-)"	Bulletin No. 2015-10	2016-01	SF 133	5
V	1430	Added footnote "2" to USSGL Account 404700	Bulletin No. 2015-10	2016-01	SF 133	2
V	1522	Revised footnote from "2" to "5" for USSGL account 439500	Bulletin No. 2015-10	2016-01	SF 133	25
V	1622	Revised footnote from "2" to "5" for USSGL account 439500	Bulletin No. 2015-10	2016-01	SF 133	25
V	1700	Deleted USSGL accounts 487200 and 497200	Bulletin No. 2015-10	2016-01	SF 133	5
V	1725	Revised footnote from "2" to "5" for USSGL account 439500	Bulletin No. 2015-10	2016-01	SF 133	25
V	1800	Deleted USSGL accounts 487200 and 497200	Bulletin No. 2015-10	2016-01	SF 133	5
V	1824	Revised footnote from "2" to "5" for USSGL account 439500	Bulletin No. 2015-10	2016-01	SF 133	25
V	4053	Revised line title to "Recoveries of prior paid obligations, unexpired accounts"	Bulletin No. 2015-10	2016-01	SF 133	5
V	4053	Added USSGL accounts 487200 and 497200	Bulletin No. 2015-10	2016-01	SF 133	5
V	4053	Deleted USSGL accounts 404700, 406000, 407000, 416000, 421000, and 421500	Bulletin No. 2015-10	2016-01	SF 133	5
V	4054	Added new line "Recoveries of prior paid obligations, expired accounts"	Bulletin No. 2015-10	2016-01	SF 133	5
V	4055	Added new line "Anticipated offsetting collections (+ or -)"	Bulletin No. 2015-10	2016-01	SF 133	5
V	4060	Revised calculation line reference	Bulletin No. 2015-10	2016-01	SF 133	5
V	4143	Revised line title to "Recoveries of prior paid obligations, unexpired accounts"	Bulletin No. 2015-10	2016-01	SF 133	5
V	4143	Added USSGL accounts 487200 and 497200	Bulletin No. 2015-10	2016-01	SF 133	5

**U.S. Government Standard General Ledger
Summary of Changes
(Consolidated)**

Section	Item Changed	Change	T/L	Effective Reporting Period	USSGL TFM SECTION	Additional Information
V	4143	Deleted USSGL accounts 404700, 406000, 407000, 416000, 421000, and 421500	Bulletin No. 2015-10	2016-01	SF 133	5
V	4144	Added new line "Recoveries of prior paid obligations, expired accounts"	Bulletin No. 2015-10	2016-01	SF 133	5
V	4145	Added new line "Anticipated offsetting collections (+ or -)"	Bulletin No. 2015-10	2016-01	SF 133	5
V	4150	Revised calculation line reference	Bulletin No. 2015-10	2016-01	SF 133	5
V	<u>Footnote</u>					
V	1	Revised reference of "P&F" to "Schedule P"	Bulletin No. 2015-10	2016-01	SF 133	5
V	5	Added	Bulletin No. 2015-10	2016-01	SF 133	25
Program and Financing Schedule (Schedule P)						
V	<u>Column</u>					
V	None				Schedule P	
V	<u>Line</u>					
V	Crosswalk Title Change	Revised title of crosswalk from "(P&F)" to "Schedule P"	Bulletin No. 2015-10	2016-01	Schedule P	5
V	1000	Added USSGL account 436000	Bulletin No. 2015-10	2016-01	Schedule P	5
V	1020	Added USSGL account 436000	Bulletin No. 2015-10	2016-01	Schedule P	5
V	1029	Revised line title to "Other balances withdrawn to Treasury (-)"	Bulletin No. 2015-10	2016-01	Schedule P	5
V	1029	Deleted USSGL accounts 435500, 435600, and 435700	Bulletin No. 2015-10	2016-01	Schedule P	5
V	1030	Added new line "Other balances withdrawn to special or trust funds (-)"	Bulletin No. 2015-10	2016-01	Schedule P	5
V	1031	Revised line title to "Other balances not available (-)"	Bulletin No. 2015-10	2016-01	Schedule P	5
V	1031	Added USSGL account 436000	Bulletin No. 2015-10	2016-01	Schedule P	5
V	1031	Deleted USSGL accounts 439600 and 439900	Bulletin No. 2015-10	2016-01	Schedule P	5
V	1032	Added new line "Refunds and recoveries temporarily precluded from obligation (special and trust funds) (-)"	Bulletin No. 2015-10	2016-01	Schedule P	5
V	1033	Added new line "Recoveries of prior year paid obligations"	Bulletin No. 2015-10	2016-01	Schedule P	5
V	1034	Added new line "Adjustment for unobligated balances used to liquidate deficiencies (-)"	Bulletin No. 2015-10	2016-01	Schedule P	5
V	1134	Revised footnote from "2" to "5" for USSGL account 439500	Bulletin No. 2015-10	2016-01	Schedule P	25
V	1203	Revised GTAS Fund Type Code attribute domain values from "ES/ET" to "EG/ES/ET" for USSGL account 415700	Bulletin No. 2015-10	2016-01	Schedule P	24
V	1234	Revised footnote from "2" to "5" for USSGL account 439500	Bulletin No. 2015-10	2016-01	Schedule P	25
V	1234	Revised GTAS Fund Type Code attribute domain values from "ES/ET" to "EG/ES/ET" for USSGL account 439700	Bulletin No. 2015-10	2016-01	Schedule P	24
V	1423	Added new line "Borrowing authority precluded from obligation (limitation on obligations) (-)"	Bulletin No. 2015-10	2016-01	Schedule P	5
V	1440	Revised calculation reference to include new line	Bulletin No. 2015-10	2016-01	Schedule P	5
V	1522	Revised footnote from "2" to "5" for USSGL account 439500	Bulletin No. 2015-10	2016-01	Schedule P	25
V	1622	Revised footnote from "2" to "5" for USSGL account 439500	Bulletin No. 2015-10	2016-01	Schedule P	25
V	1700	Deleted USSGL accounts 487200 and 497200	Bulletin No. 2015-10	2016-01	Schedule P	5

**U.S. Government Standard General Ledger
Summary of Changes
(Consolidated)**

Section	Item Changed	Change	T/L	Effective Reporting Period	USSGL TFM SECTION	Additional Information
V	1725	Revised footnote from "2" to "5" for USSGL account 439500	Bulletin No. 2015-10	2016-01	Schedule P	25
V	1800	Deleted USSGL accounts 487200 and 497200	Bulletin No. 2015-10	2016-01	Schedule P	5
V	1824	Revised footnote from "2" to "5" for USSGL account 439500	Bulletin No. 2015-10	2016-01	Schedule P	25
V	1900	Revised calculation reference to include new line	Bulletin No. 2015-10	2016-01	Schedule P	5
V	1930	Revised calculation reference to include new line	Bulletin No. 2015-10	2016-01	Schedule P	5
V	3010	Added footnote "1" to USSGL account 480200	Bulletin No. 2015-10	2016-01	Schedule P	2
V	4053	Added new line "Recoveries of prior paid obligations, unexpired accounts"	Bulletin No. 2015-10	2016-01	Schedule P	5
V	4060	Revised calculation reference to include new line	Bulletin No. 2015-10	2016-01	Schedule P	5
V	4070	Revised calculation reference to include new line	Bulletin No. 2015-10	2016-01	Schedule P	5
V	4090	Revised calculation reference to include new line	Bulletin No. 2015-10	2016-01	Schedule P	5
V	4143	Added new line "Recoveries of prior paid obligations, unexpired accounts"	Bulletin No. 2015-10	2016-01	Schedule P	5
V	4150	Revised calculation reference to include new line	Bulletin No. 2015-10	2016-01	Schedule P	5
V	4160	Revised calculation reference to include new line	Bulletin No. 2015-10	2016-01	Schedule P	5
V	5103	Added new line "Unexpired unavailable balance, SOY: Fulfilled purpose"	Bulletin No. 2015-10	2016-01	Schedule P	5
V	5104	Added new line "Unexpired unavailable balance, EOY: Fulfilled purpose"	Bulletin No. 2015-10	2016-01	Schedule P	5
V	7012	Revised line title to "Budgetary resources used to liquidate deficiencies"	Bulletin No. 2015-10	2016-01	Schedule P	5
V	<u>Footnote</u>					
V	1	Revised "P&F" reference to "Schedule P"	Bulletin No. 2015-10	2016-01	Schedule P	5
V	5	Added	Bulletin No. 2015-10	2016-01	Schedule P	25
VI	USSGL Crosswalks to Reclassified Statements:					
	Reclassified Balance Sheet:					
VI	<u>Column</u>					
VI	None					
VI	<u>Line</u>					
VI	6.3	Revised line title	Bulletin No. 2015-10	2016-01	RBS	3
VI	7.10	Added USSGL account 214000	Bulletin No. 2015-10	2016-01	RBS	4
VI	9.1	Revised Federal Non-Federal Code attribute domain values from "F/G/N/Z" to "F/G/N" for USSGL account 633000	Bulletin No. 2015-10	2016-01	RBS	4
VI	9.2	Revised Federal Non-Federal Code attribute domain values from "F/G/N/Z" to "F/G/N" for USSGL account 633000	Bulletin No. 2015-10	2016-01	RBS	4
VI	<u>Footnote</u>					
VI	None				RBS	
	Reclassified Statement of Net Cost:					
VI	<u>Line</u>					
VI	7.7	Revised Federal Non-Federal Code attribute domain values from "G/Z" to "G" for USSGL account 633000	Bulletin No. 2015-10	2016-01	RSNC	4

**U.S. Government Standard General Ledger
Summary of Changes
(Consolidated)**

<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>
VI	Footnote					
VI	None				RSNC	
	Reclassified Statement of Changes in Net Position					
VI	Line					
VI	None				RSCNP	
VI	Footnote					
VI	None				RSCNP	
VII	Validations and Edits for Fiscal 2016 Reporting					
VII	Validations					
	<u>Validation Number</u>					
VII	21E	Deleted pass exceptions for USSGL accounts 412600, 412700, 412800, 412900, 417100, and 417200	Bulletin No. 2015-10	2016-01	VAL	2
VII	37	Added USSGL accounts 424000 and 439500 and revised title and description.	Bulletin No. 2015-10	2016-01	VAL	18
VII	44	Added USSGL account 436000	Bulletin No. 2015-10	2016-01	VAL	18
VII	55E	Updated pass exceptions.	Bulletin No. 2015-10	2016-01	VAL	13
VII	64	Replaced Concatenated TAS attribute with Fund Family attribute	Bulletin No. 2015-10	2016-01	VAL	2
VII	64E	Created fail exceptions	Bulletin No. 2015-10	2016-01	VAL	2
VII	67E	Deleted some pass exceptions	Bulletin No. 2015-10	2016-01	VAL	2
VII	69	Added USSGL/Fund Type restrictions for 412700/EG, 412800/EG, 412900/EG, 417100/EG, and 417200/EP	Bulletin No. 2015-10	2016-01	VAL	2
VII	69E	Added pass exceptions for USSGL accounts 411900, 412700, 412800, 412900, 417100, and 417200	Bulletin No. 2015-10	2016-01	VAL	2
VII	70E	Added pass exception for TAS 011X5512	Bulletin No. 2015-10	2016-01	VAL	13
VII	71	Added restriction for GTAS Fund Type attribute domain value "ET" with Authority Type Code attribute domain value "S" and revised title and description	Bulletin No. 2015-10	2016-01	VAL	13
VII	71E	Added pass exception for TAS 097X8164	Bulletin No. 2015-10	2016-01	VAL	13
VII	73	Created to limit the use of USSGL accounts 415700 and 439700 and Authority Type Code attribute domain value "P" on TAS with GTAS Fund Type attribute domain value "EG"	Bulletin No. 2015-10	2016-01	VAL	18
VII	73E	Created pass exceptions for TAS 012X1002 and 012X1004	Bulletin No. 2015-10	2016-01	VAL	18
VII	Edits					
	<u>Edit Number</u>					
VII	2	Added SF133 Lines 1030, 1032, 1033, 1136, 1153, and 1423 to the left side of the edit	Bulletin No. 2015-10	2016-01	EDIT	18
VII	3	Added USSGL accounts 436000 and 463500	Bulletin No. 2015-10	2016-01	EDIT	18

**U.S. Government Standard General Ledger
Summary of Changes
(Consolidated)**

Section	Item Changed	Change	T/L	Effective Reporting Period	USSGL TFM SECTION	Additional Information
VII	21	Added closing groups 436000 and 463500; Deleted closing group 435700 and added USSGL account 412100 to closing group 438400	Bulletin No. 2015-10	2016-01	EDIT	18
VII	23	Added USSGL accounts 570005 and 615000	Bulletin No. 2015-10	2016-01	EDIT	18
VII	24	Added USSGL accounts 405000, 424000, and 436000	Bulletin No. 2015-10	2016-01	EDIT	18
VII	45	Added USSGL accounts 570005 and 615000 to closing group 331000; Deleted closing groups 109000 and 880100	Bulletin No. 2015-10	2016-01	EDIT	18
VII	47	Added USSGL account 436000	Bulletin No. 2015-10	2016-01	EDIT	18

T/L S2 15-01						
Part 1 Fiscal 2015						
I	<i>USSGL Chart of Accounts:</i>					
I	320700	Added	S2 15-01	2015-11	COA	4
I	579100	Revised	S2 15-01	2015-09	COA	17
II	<i>USSGL Accounts and Definitions:</i>					
II	320700	Added	S2 15-01	2015-11	DEF	4
II	439100	Technical Change	S2 15-01	2015-11	DEF	20
II	439400	Technical Change	S2 15-01	2015-11	DEF	20
II	579100	Revised	S2 15-01	2015-09	DEF	17
III	<i>USSGL Account Transactions:</i>					
III	A511	Added	S2 15-01	2015-11	TC	19
III	A513	Added	S2 15-01	2015-11	TC	19
III	F106	Technical Change	S2 15-01	2015-11	TC	20
III	F107	Technical Change	S2 15-01	2015-11	TC	20
III	F120	Technical Change	S2 15-01	2015-11	TC	20
IV	<i>USSGL Account Attributes:</i>					
USSGL Proprietary and Budgetary Account Attribute Definition Report:						
IV	Budgetary Proprietary Code	Technical change	S2 15-01	2015-11	ADR	20
IV	Normal Balance Indicator	Technical change	S2 15-01	2015-11	ADR	20
IV	USSGL Proprietary and Budgetary Account Attribute Table:					
Attribute						
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

**U.S. Government Standard General Ledger
Summary of Changes
(Consolidated)**

Section	Item Changed	Change	T/L	Effective Reporting Period	USSGL TFM SECTION	Additional Information
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
IV	GTAS Fund Type Code	Revised domain values for USSGL accounts 403400, 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
	<u>USSGL</u>					
IV	201000	Revised Federal Non-Federal Code attribute domain value from "F" to "F/N"	S2 15-01	2015-06	ATT TBL	14
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	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	590000	Revised Federal Non-Federal Code attribute domain values from "F/G/N/Z" to "F/N/Z"	S2 15-01	2015-11	ATT TBL	4
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/G/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
V	<i>USSGL Crosswalks to Standard External Reports:</i>					
	Balance Sheet:					
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	32	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	BS	4

**U.S. Government Standard General Ledger
Summary of Changes
(Consolidated)**

<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	32	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	BS	4
V	32	Revised Federal Non-Federal Code attribute domain values from "F/G/N" to "F/G/N/Z" for USSGL account 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/Z" to "F/N/Z" for USSGL account 590000	S2 15-01	2015-11	BS	4
V	33	Revised Federal Non-Federal Code attribute domain values from "F/N" to "F/N/Z" for USSGL account 590900.	S2 15-01	2015-11	BS	4
V	33	Revised Federal Non-Federal Code attribute domain values from "F/G/N" to "F/G/N/Z" for USSGL account 633000.	S2 15-01	2015-11	BS	4
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	Footnote					
V	None				BS	
	Statement of Net Cost:					
	<u>Column</u>					
V	Reporting Type Code	Added	S2 15-01	2015-09	SNC	16
V	<u>Line</u>					
V	1	Revised Federal Non-Federal Code attribute domain values from "F/G/N" to "F/G/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	Footnote					
V	None				SNC	

**U.S. Government Standard General Ledger
Summary of Changes
(Consolidated)**

Section	Item Changed	Change	T/L	Effective Reporting Period	USSGL TFM SECTION	Additional Information
	Statement of Changes in Net Position:					
	<u>Column</u>					
V	Reporting Type Code	Added	S2 15-01	2015-09	SCNP	16
V	<u>Line</u>					
	None				SCNP	
V	<u>Footnote</u>					
	None				SCNP	
	Statement of Custodial Activity:					
	<u>Column</u>					
V	Reporting Type Code	Added	S2 15-01	2015-09	SCA	16
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	1020	Added USSGL account 415700	S2 15-01	2015-05	SBR	15
V	1020	Deleted GTAS Fund Type Code attribute domain values "EP/ER" from USSGL accounts 411500, 411700, and 411800	S2 15-01	2015-09	SBR	2
V	1020	Deleted GTAS Fund Type Code attribute domain values "EC/EM" from USSGL account 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 account 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, and 411800	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

**U.S. Government Standard General Ledger
Summary of Changes
(Consolidated)**

<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	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	Footnote					
V	None				SBR	
SF 133: Report on Budget Execution and Budgetary Resources:						
	<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, and 411800 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 442000 and 443000 on lines 2401, 2402, 2501, 2503 and 2504	S2 15-01	2015-09	SF 133	2
	<u>Line</u>					
V	1020	Added USSGL account 415700	S2 15-01	2015-05	SF 133	15
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
V	Footnote					
V	None				SF 133	
Schedule P: Program and Financing (P&F):						
	<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

**U.S. Government Standard General Ledger
Summary of Changes
(Consolidated)**

<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	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, and 411800 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	Revised domain values from "N" to "D/G/N" for USSGL accounts 445000, 451000, 461000, 462000, 463000, 465000, 470000, and 472000 on lines 1940, 1941, 1951, and 1953	S2 15-01	2015-09	P&F	2
	<u>Line</u>					
V	1020	Added USSGL account 415700	S2 15-01	2015-05	P&F	15
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>Footnote</u>					
V	None				P&F	
VI	<i>USSGL Crosswalks to Reclassified Statements:</i>					
	Reclassified Balance Sheet:					
	<u>Column</u>					
VI	None				RBS	
	<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

**U.S. Government Standard General Ledger
Summary of Changes
(Consolidated)**

<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>
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	6.9	Added USSGL account 201000	S2 15-01	2015-06	RBS	14
VI	9.1	Revised Federal Non-Federal Code attribute domain value from "F/G/N/Z" to "F/N/Z" for USSGL account 590000	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 account 590900.	S2 15-01	2015-11	RBS	4
VI	9.1	Revised Federal Non-Federal Code attribute domain value from "F/G/N" to "F/G/N/Z" for USSGL account 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/Z" to "F/N/Z" for USSGL account 590000	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 account 590900.	S2 15-01	2015-11	RBS	4
VI	9.2	Revised Federal Non-Federal Code attribute domain value from "F/G/N" to "F/G/N/Z" for USSGL account 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	
Reclassified Statement of Net Cost						
<u>Column</u>						
VI	Reporting Type Code	Added	S2 15-01	2015-09	RSNC	16
VI	<u>Line</u>					
VI	7.7	Revised Federal Non-Federal Code attribute domain value from "G" to "G/Z" for USSGL account 633000	S2 15-01	2015-11	RSNC	4
VI	7.7	Revised Federal Non-Federal Code attribute domain value from "G" to "Z" for USSGL account 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
(Consolidated)**

Section	Item Changed	Change	T/L	Effective Reporting Period	USSGL TFM SECTION	Additional Information
VI	None				R SNC	
Reclassified Statement of Changes in Net Position						
	<u>Column</u>					
VI	Reporting Type Code	Added	S2 15-01	2015-09	R SCNP	16
VI	<u>Line</u>					
VI	7.1	Deleted USSGL account 310700	S2 15-01	2015-11	R SCNP	4
VI	7.2 (new)	Added	S2 15-01	2015-11	R SCNP	4
VI	7.2 (old)	Revised Line number from 7.2 to 7.3	S2 15-01	2015-11	R SCNP	3
VI	7.3 (old)	Revised Line number from 7.3 to 7.4	S2 15-01	2015-11	R SCNP	3
VI	7.4 (old)	Revised Line number from 7.4 to 7.5	S2 15-01	2015-11	R SCNP	3
VI	7.5 (old)	Revised Line number from 7.5 to 7.6	S2 15-01	2015-11	R SCNP	3
VI	7.6 (old)	Revised Line number from 7.6 to 7.7	S2 15-01	2015-11	R SCNP	3
VI	7.7 (old)	Revised Line number from 7.7 to 7.8	S2 15-01	2015-11	R SCNP	3
VI	7.8 (old)	Revised Line number from 7.8 to 7.9	S2 15-01	2015-11	R SCNP	3
VI	7.9 (old)	Revised Line number from 7.9 to 7.10	S2 15-01	2015-11	R SCNP	3
VI	7.10 (old)	Revised Line number from 7.10 to 7.11	S2 15-01	2015-11	R SCNP	3
VI	7.11 (old)	Revised Line number from 7.11 to 7.12	S2 15-01	2015-11	R SCNP	3
VI	7.12 (old)	Revised Line number from 7.12 to 7.13	S2 15-01	2015-11	R SCNP	3
VI	7.13 (old)	Revised Line number from 7.13 to 7.14	S2 15-01	2015-11	R SCNP	3
VI	7.13 (new)	Revised Federal Non-Federal Code attribute domain value from "G/Z" to "Z" for USSGL accounts 590000, 590900 and 750000.	S2 15-01	2015-11	R SCNP	4
VI	7.14 (old)	Revised Line number from 7.14 to 7.16	S2 15-01	2015-11	R SCNP	3
VI	7.15 (old)	Revised Line number from 7.15 to 7.17	S2 15-01	2015-11	R SCNP	3
VI	7.15 (new)	Added	S2 15-01	2015-11	R SCNP	4
VI	7.17 (new)	Revised Calculation Line	S2 15-01	2015-11	R SCNP	3
VI	10	Revised Calculation Line	S2 15-01	2015-11	R SCNP	3
VI	<u>Footnote</u>					
VI	None				R SCNP	
VII	<i>Validations and Edits for Fiscal 2015 Reporting</i>					
VII	Validations					
	<u>Validation Number</u>					
VII	8E	Deleted	S2 15-01	2015-05	VAL	2
VII	12E	Deleted	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	32	Technical change	S2 15-01	2015-05	VAL	2
VII	34E	Added pass exceptions for FR Entity 1100	S2 15-01	2015-06	VAL	2

**U.S. Government Standard General Ledger
Summary of Changes
(Consolidated)**

Section	Item Changed	Change	T/L	Effective Reporting Period	USSGL TFM SECTION	Additional Information
VII	46	Added Fund Family 014 2100	S2 15-01	2015-09	VAL	1
VII	46E	Made technical changes and added pass exceptions for specific TAS in Fund Family 014 2100	S2 15-01	2015-09	VAL	1
VII	55	Technical change	S2 15-01	2015-11	VAL	2
VII	55E	Technical change	S2 15-01	2015-11	VAL	2
VII	56	Technical change	S2 15-01	2015-11	VAL	2
VII	56E	Technical change	S2 15-01	2015-11	VAL	2
VII	57	Technical change	S2 15-01	2015-11	VAL	2
VII	57E	Technical change	S2 15-01	2015-11	VAL	2
VII	67	Made technical changes and added fail conditions for USSGL accounts 412600, 412800, and 412900	S2 15-01	2015-09	VAL	2
VII	67E	Made technical changes and added pass exceptions for USSGL accounts 412600, 412800, and 412900	S2 15-01	2015-09	VAL	2
VII	68	Technical change	S2 15-01	2015-09	VAL	2
VII	69	Made technical changes and added fail conditions for USSGL account 417300	S2 15-01	2015-09	VAL	2
VII	69E	Updated TAS list for pass exceptions	S2 15-01	2015-05	VAL	13
VII	69E	Made technical changes and added pass exceptions for USSGL account 417300	S2 15-01	2015-09	VAL	2
VII	70	Created validation to limit the use of USSGL account 415100 with Authority Type Code attribute domain value "P"	S2 15-01	2015-05	VAL	1
VII	70E	Added pass exceptions for OMB approved TAS	S2 15-01	2015-05	VAL	1
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
VII	Edits					
	<u>Edit Number</u>					
VII	4	Technical changes	S2 15-01	2015-11	EDIT	2
VII	19	Removed USSGL account 463500	S2 15-01	2015-05	EDIT	2
VII	21	Added USSGL account 415100 with Authority Type Code attribute domain value "P" to the 420100 closing group	S2 15-01	2015-05	EDIT	1
VII	23	Added USSGL account 320700	S2 15-01	2015-11	EDIT	18
VII	43	Technical changes	S2 15-01	2015-11	EDIT	3
VII	45	Added closing group 320000 with USSGL accounts 320000, 320100, and 320600	S2 15-01	2015-11	EDIT	2
VII	45	Added USSGL account 320700 to closing group 320000	S2 15-01	2015-11	EDIT	18
VII	46	Removed USSGL accounts 412100, 414000, 414500, 429500, and 439500	S2 15-01	2015-09	EDIT	18
VII	47	Removed USSGL account 439500	S2 15-01	2015-09	EDIT	18
VII	56	Technical changes	S2 15-01	2015-06	EDIT	2
VII	57	Technical changes	S2 15-01	2015-06	EDIT	2

**U.S. Government Standard General Ledger
Summary of Changes
(Consolidated)**

Section	Item Changed	Change	T/L	Effective Reporting Period	USSGL TFM SECTION	Additional Information
VII	58	Technical changes	S2 15-01	2015-06	EDIT	2
VII	59	Technical changes	S2 15-01	2015-06	EDIT	2
VII	60	Technical changes	S2 15-01	2015-06	EDIT	2
VII	61	Technical changes	S2 15-01	2015-06	EDIT	2
T/L S2 15-01						
Part 2 Fiscal 2016						
I	USSGL Chart of Accounts:					
I	113000	Revised	S2 15-01	2016-01	COA	8
I	113500	Added	S2 15-01	2016-01	COA	8
I	214100	Revised	S2 15-01	2016-01	COA	10
I	214200	Added	S2 15-01	2016-01	COA	10
II	USSGL Accounts and Definitions:					
II	113000	Revised	S2 15-01	2016-01	DEF	8
II	113500	Added	S2 15-01	2016-01	DEF	8
II	135100	Revised	S2 15-01	2016-01	DEF	7
II	214100	Revised	S2 15-01	2016-01	DEF	10
II	214200	Added	S2 15-01	2016-01	DEF	10
II	251100	Revised	S2 15-01	2016-01	DEF	7
II	619000	Revised	S2 15-01	2016-01	DEF	11
II	750000	Revised	S2 15-01	2016-01	DEF	11
III	USSGL Account Transactions:					
III	A189	Technical Changes	S2 15-01	2016-01	TC	2
III	B112	Added USSGL account 214200	S2 15-01	2016-01	TC	10
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	D102	Added USSGL account 214200	S2 15-01	2016-01	TC	10
III	D106	Added USSGL account 214200	S2 15-01	2016-01	TC	10
III	D107	Added USSGL account 214200	S2 15-01	2016-01	TC	10
III	D110	Added USSGL account 214200	S2 15-01	2016-01	TC	10
III	D134	Added USSGL account 214200	S2 15-01	2016-01	TC	10
III	D306	Added USSGL account 113500	S2 15-01	2016-01	TC	8
III	D308	Added USSGL account 214200	S2 15-01	2016-01	TC	10

**U.S. Government Standard General Ledger
Summary of Changes
(Consolidated)**

Section	Item Changed	Change	T/L	Effective Reporting Period	USSGL TFM SECTION	Additional Information
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
IV	USSGL Account Attributes:					
	USSGL Proprietary and Budgetary Account Attribute Definition Report:					
IV	Credit Cohort Year	Added domain value "2017"	S2 15-01	2016-01	ADR	6
IV	USSGL Proprietary and Budgetary Account Attribute Table:					
	<u>Attribute</u>					
IV	Credit Cohort Year	Added domain value "2017"	S2 15-01	2016-01	ATT TBL	6
	USSGL					
IV	113500	Added	S2 15-01	2016-01	ATT TBL	8
IV	214200	Added	S2 15-01	2016-01	ATT TBL	10
V	USSGL Crosswalks to Standard External Reports:					
	Balance Sheet:					
	<u>Line</u>					
V	7	Added USSGL account 113500	S2 15-01	2016-01	BS	8
V	18	Added USSGL Account 214200	S2 15-01	2016-01	BS	4
V	23	Added USSGL Account 214200	S2 15-01	2016-01	BS	4
	<u>Footnote</u>					
V	None				BS	
	Statement of Net Cost:					
	<u>Line</u>					
V	None				SNC	
	<u>Footnote</u>					
V	None				SNC	
	Statement of Changes in Net Position:					
	<u>Line</u>					
V	None				SCNP	
	<u>Footnote</u>					
V	None				SCNP	

**U.S. Government Standard General Ledger
Summary of Changes
(Consolidated)**

<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>
	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: Report on Budget Execution and Budgetary Resources:					
	<u>Column</u>					
V	None				SF 133	
	<u>Line</u>					
V	None				SF 133	
	<u>Footnote</u>					
V	None				SF 133	
	Schedule P: Program and Financing (P&F):					
	<u>Column</u>					
V	None				P&F	
	<u>Line</u>					
V	None				P&F	
	<u>Footnote</u>					
V	None				P&F	
VI	USSGL Crosswalks to Reclassified Statements:					
	Reclassified Balance Sheet:					
	<u>Column</u>					

**U.S. Government Standard General Ledger
Summary of Changes
(Consolidated)**

Section	Item Changed	Change	T/L	Effective Reporting Period	USSGL TFM SECTION	Additional Information
VI	None				RBS	
VI	<u>Line</u>					
VI	2.1	Added USSGL account 113500	S2 15-01	2016-01	RBS	8
VI	6.2	Added USSGL Account 214200	S2 15-01	2016-01	RBS	4
VI	7.4	Added USSGL Account 214200	S2 15-01	2016-01	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 Changes in Net Position						
VI	<u>Line</u>					
VI	None				RSCNP	
VI	<u>Footnote</u>					
VI	None				RSCNP	
VII Validations and Edits for Fiscal 2016 Reporting						
VII Validations						
	<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
VII Edits						
	<u>Edit Number</u>					
VII	5	Added USSGL account 113500	S2 15-01	2016-01	EDIT	18
VII	22	Added USSGL accounts 113500 and 214200	S2 15-01	2016-01	EDIT	18
VII	23	Added USSGL accounts 113500 and 214200	S2 15-01	2016-01	EDIT	18
VII	45	Added closing groups for USSGL accounts 113500 and 214200	S2 15-01	2016-01	EDIT	18

**U.S. Government Standard General Ledger
Summary of Changes
(Consolidated)**

Bulletin No. 2016-02

- 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.

**U.S. Government Standard General Ledger
Summary of Changes
(Consolidated)**

Bulletin No. 2016-02

- 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.