

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

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
<b>Bulletin No. 2016-07</b>						
<b>Part 1 Fiscal 2016</b>						
<b>I</b>	<i>USSGL Chart of Accounts:</i>					
I	679500	Added	Bulletin No. 2016-07	2016-11	COA	32
I	439701	Added	Bulletin No. 2016-07	2016-11	COA	5
<b>II</b>	<i>USSGL Accounts and Definitions:</i>					
II	439701	Revised	Bulletin No. 2016-07	2016-11	DEF	5
II	531800	Revised	Bulletin No. 2016-07	2016-11	DEF	32
II	679500	Added	Bulletin No. 2016-07	2016-11	DEF	32
<b>III</b>	<i>USSGL Account Transactions:</i>					
III	A124	Added	Bulletin No. 2016-07	2016-11	TC	5
III	B405	Added	Bulletin No. 2016-07	2016-11	TC	32
III	B407	Added	Bulletin No. 2016-07	2016-11	TC	32
III	C130	Revised	Bulletin No. 2016-07	2016-11	TC	2
III	C132	Revised	Bulletin No. 2016-07	2016-11	TC	2
III	C136	Revised	Bulletin No. 2016-07	2016-11	TC	2
III	C402	Revised	Bulletin No. 2016-07	2016-11	TC	32
III	C417	Revised	Bulletin No. 2016-07	2016-11	TC	32
III	C418	Revised	Bulletin No. 2016-07	2016-11	TC	32
III	D506	Revised	Bulletin No. 2016-07	2016-11	TC	32
III	E115	Revised	Bulletin No. 2016-07	2016-11	TC	32
III	E117	Revised	Bulletin No. 2016-07	2016-11	TC	32
III	E119	Revised	Bulletin No. 2016-07	2016-11	TC	32
III	E205	Added	Bulletin No. 2016-07	2016-11	TC	32
III	F336	Revised	Bulletin No. 2016-07	2016-11	TC	32
III	None				TC	
<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>					

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
	<u>Attribute</u>					
IV	None				ATT TBL	
	<u>USSGL</u>					
IV	416000	Revised Authority Type Code Attribute domain values from "C/P/S" to "C/D/P/S"	Bulletin No. 2016-07	2016-11	ATT TBL	5
IV	417000	Revised Authority Type Code Attribute domain values from "P/S" to "D/P/S"	Bulletin No. 2016-07	2016-11	ATT TBL	5
IV	439701	Added	Bulletin No. 2016-07	2016-11	ATT TBL	5
IV	573000	Revised TAS Status Code Attribute domain values from "U/E" to "U/E/C"	Bulletin No. 2016-07	2016-11	ATT TBL	34
IV	679500	Added	Bulletin No. 2016-07	2016-11	ATT TBL	32
<b>V</b>	<b><i>USSGL Crosswalks to Standard External Reports:</i></b>					
	<b>Balance Sheet:</b>					
	<u>Column</u>					
V	None				BS	
	<u>Line</u>					
V	32	Added USSGL account 679500	Bulletin No. 2016-07	2016-11	BS	32
V	33	Added USSGL account 679500	Bulletin No. 2016-07	2016-11	BS	32
	<b>Statement of Net Cost:</b>					
	<u>Line</u>					
V	1	Added USSGL account 679500	Bulletin No. 2016-07	2016-11	SNC	32
	<u>Footnote</u>					
V	None				SNC	
	<b>Statement of Changes in Net Position:</b>					
	<u>Line</u>					
V	4	Updated line title	Bulletin No. 2016-07	2016-11	SCNP	10
V	15	Added Footnote 6	Bulletin No. 2016-07	2016-11	SCNP	10
V	23	Updated line title	Bulletin No. 2016-07	2016-11	SCNP	10
	<u>Footnote</u>					
V	6	Added	Bulletin No. 2016-07	2016-11	SCNP	10
	<b>Statement of Custodial Activity:</b>					
	<u>Line</u>					
V	None				SCA	
	<u>Footnote</u>					

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
V	None				SCA	
<b>Statement of Budgetary Resources:</b>						
V	<u>Column</u>					
V	None				SBR	
	<u>Line</u>					
V	2190	Revised line from "Obligations (Note 31)" to "New obligations and upward adjustments (total) (Note 31)"	Bulletin No. 2016-07	2016-11	SBR	10
V	2204	Revised line from "Apportioned" to "Apportioned, unexpired account"	Bulletin No. 2016-07	2016-11	SBR	10
V	2304	Revised line from "Exempt from apportionment" to "Exempt from apportionment, unexpired accounts"	Bulletin No. 2016-07	2016-11	SBR	10
V	2404	Revised line from "Unapportioned" to "Unapportioned, unexpired accounts"	Bulletin No. 2016-07	2016-11	SBR	10
V	2404	Revised USSGL account 445000 TAS Status Code attribute domain values from "U/E" to "U"	Bulletin No. 2016-07	2016-11	SBR	10
V	2404	Revised USSGL account 465000 TAS Status Code attribute domain values from "U/E" to "U"	Bulletin No. 2016-07	2016-11	SBR	10
V	2412	New	Bulletin No. 2016-07	2016-11	SBR	10
V	2413	New	Bulletin No. 2016-07	2016-11	SBR	10
V	2490	Revised line from "Total unobligated balance, end of year" to "Unobligated balance, end of year (total)"	Bulletin No. 2016-07	2016-11	SBR	10
V	2490	Revised line from "This line is calculated. Equals sum of SBR lines 2204, 2304, and 2404." to "This line is calculated. Equals sum of SBR lines 2204, 2304, and 2404. Also equals the sum of the amounts on lines 2412 and 2413."	Bulletin No. 2016-07	2016-11	SBR	10
V	3012	Revised line from "Obligations incurred" to "New obligations and upward adjustments"	Bulletin No. 2016-07	2016-11	SBR	10
V	4177 (old)	Revised line number from 4177 to 4176	Bulletin No. 2016-07	2016-11	SBR	10
V	4178 (old)	Revised line number from 4178 to 4177	Bulletin No. 2016-07	2016-11	SBR	10
V	4178 (new)	Added	Bulletin No. 2016-07	2016-11	SBR	10
V	<u>Footnote</u>					
V	None				SBR	
<b>SF 133 and Schedule P: Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule</b>						
V	<u>Column</u>					
V	None				SF 133/Schedule P	
V	<u>Line</u>					
V	0900	Revised line from "Total new obligations" to "Total new obligations, unexpired accounts"	Bulletin No. 2016-07	2016-11	SF 133/ Schedule P	5

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<b>Section</b>	<b>Item Changed</b>	<b>Change</b>	<b>Bulletin No.</b>	<b>Effective Reporting Period</b>	<b>USSGL TFM SECTION</b>	<b>Additional Information</b>
V	1012	Revised line from "Unobligated balance transfers between expired and unexpired accounts" to "Unobligated balance transfers between expired and unexpired accounts (+ or -)"	Bulletin No. 2016-07	2016-11	SF 133/ Schedule P	5
V	1035	Added	Bulletin No. 2016-07	2016-11	SF 133/ Schedule P	5
V	1050	Revised line from "This line is calculated. Equals sum of lines 1000 through 1042. (SF133) This line is calculated. Equals sum of lines 1000 through 1033 excluding line 1001. (Schedule P)" to "This line is calculated. Equals sum of lines 1000 through 1042. (SF133) This line is calculated. Equals sum of lines 1000 through 1035 excluding line 1001. (Schedule P)"	Bulletin No. 2016-07	2016-11	SF 133/ Schedule P	5
V	1160	Revised line from "This line is calculated. Equals sum of lines 1100 through 1153. (SF133) This line is calculated. Equals sum of lines 1100 through 1139). (Schedule P)" to "This line is calculated. Equals sum of lines 1100 through 1153. (SF133) This line is calculated. Equals sum of lines 1100 through 1135 and 1137 through 1139). (Schedule P)"	Bulletin No. 2016-07	2016-11	SF 133/ Schedule P	5
V	1172	Added	Bulletin No. 2016-07	2016-11	SF 133/ Schedule P	5
V	1173 (old)	Revised line number from 1173 to 1174	Bulletin No. 2016-07	2016-11	SF 133/ Schedule P	5
V	1173 (new)	Added	Bulletin No. 2016-07	2016-11	SF 133/ Schedule P	5
V	1174 (old)	Revised line number from 1174 to 1175	Bulletin No. 2016-07	2016-11	SF 133/ Schedule P	5
V	1176	Added	Bulletin No. 2016-07	2016-11	SF 133/ Schedule P	5
V	1180	Revised line from "This line is calculated. Equals sum of lines 1170 through 1174" to "This line is calculated. Equals sum of lines 1170 through 1176 (SF133). This line is calculated Equals sum of lines 1170 through 1175. (Schedule P)"	Bulletin No. 2016-07	2016-11	SF 133/ Schedule P	5
V	1272 (old)	Revised line number from 1272 to 1274	Bulletin No. 2016-07	2016-11	SF 133/ Schedule P	5
V	1272 (new)	Added	Bulletin No. 2016-07	2016-11	SF 133/ Schedule P	5
V	1273 (old)	Revised line number from 1273 to 1275	Bulletin No. 2016-07	2016-11	SF 133/ Schedule P	5
V	1273 (new)	Added	Bulletin No. 2016-07	2016-11	SF 133/ Schedule P	5
V	1276	Added	Bulletin No. 2016-07	2016-11	SF 133/ Schedule P	5
V	1280	Revised line from "This line is calculated. Equals sum of lines 1270 through 1273" to "This line is calculated. Equals sum of lines 1270 through 1276 (SF133). This line is calculated. Equals sum of lines 1270 through 1275. (Schedule P)"	Bulletin No. 2016-07	2016-11	SF 133/ Schedule P	5

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>Bulletin No.</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
V	1900	Revised for new line numbers	Bulletin No. 2016-07	2016-11	SF 133/ Schedule P	5
V	1910	Revised for new line numbers	Bulletin No. 2016-07	2016-11	SF 133/ Schedule P	5
V	1930	Revised for new line numbers	Bulletin No. 2016-07	2016-11	SF 133/ Schedule P	5
V	2001	Revised header from "Obligations incurred " to "New obligations and upward adjustments:"	Bulletin No. 2016-07	2016-11	SF 133/ Schedule P	5
V	2170	Added	Bulletin No. 2016-07	2016-11	SF 133/ Schedule P	5
V	2180	Added	Bulletin No. 2016-07	2016-11	SF 133/ Schedule P	5
V	2190	Revised line from "Obligations incurred" to "New obligations and upward adjustments (total)"	Bulletin No. 2016-07	2016-11	SF 133/ Schedule P	5
V	2190	Revised line from "This line is calculated. Equals sum of lines 2001 through 2003 and 2101 through 2103. Also equals the sum of lines 2004 and 2104." to "This line is calculated. Equals sum of lines 2001 through 2003 and 2101 through 2103. Also equals the sum of lines 2004 and 2104. Also equals the sum of lines 2170 and 2180."	Bulletin No. 2016-07	2016-11	SF 133/ Schedule P	5
V	2201	Revised header from "Apportioned:" to "Apportioned, unexpired accounts:"	Bulletin No. 2016-07	2016-11	SF 133/ Schedule P	5
V	2301	Revised header from "Exempt from apportionment" to "Exempt from apportionment, unexpired accounts"	Bulletin No. 2016-07	2016-11	SF 133/ Schedule P	5
V	2401	Revised header from "Unapportioned" to "Unapportioned, unexpired accounts"	Bulletin No. 2016-07	2016-11	SF 133/ Schedule P	5
V	2403	Deleted USSGL accounts 445000 and 465000 with TAFS Status attribute domain value "E"	Bulletin No. 2016-07	2016-11	SF 133/ Schedule P	5
V	2412	Added	Bulletin No. 2016-07	2016-11	SF 133/ Schedule P	5
V	2490	Revised line from "Unobligated balance, end of year" to "Unobligated balance, end of year (total)"	Bulletin No. 2016-07	2016-11	SF 133/ Schedule P	5
V	2490	Revised line from "This line is calculated. Equals sum of the amounts on detailed 2201, 2202, 2203, 2301, 2302, 2303, 2401, 2402, and 2403. Also equals the sum of the amounts on lines 2412 and 2413." to "This line is calculated. Equals sum of the amounts on detailed 2201, 2202, 2203, 2301, 2302, 2303, 2401, 2402, 2403, and 2413. Also equals the sum of the amounts on lines 2412 and 2413."	Bulletin No. 2016-07	2016-11	SF 133/ Schedule P	5
V	2500	Revised line from "This line is calculated. Equals sum of lines 2001 through 2403. This amount equals the amount on line 1910." to "This line is calculated. Equals sum of lines 2001 through 2403, and 2413. This amount equals the amount on line 1910."	Bulletin No. 2016-07	2016-11	SF 133/ Schedule P	5

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V	2501	Revised line from "Subject to apportionment" to "Subject to apportionment - excluding anticipated amounts"	Bulletin No. 2016-07	2016-11	SF 133/ Schedule P	5
V	2501	Deleted USSGL accounts 406000, 407000, 421000, 421500, and 431000	Bulletin No. 2016-07	2016-11	SF 133/ Schedule P	5
V	2502	Revised line from "Exempt from apportionment" to "Exempt from apportionment - excluding anticipated amounts"	Bulletin No. 2016-07	2016-11	SF 133/ Schedule P	5
V	2502	Deleted USSGL accounts 406000, 407000, 421000, 421500, and 431000	Bulletin No. 2016-07	2016-11	SF 133/ Schedule P	5
V	2503	Revised line from "Direct unobligated balance, end of year" to "Direct unobligated balance, end of year - excluding anticipated amounts"	Bulletin No. 2016-07	2016-11	SF 133/ Schedule P	5
V	2503	Deleted USSGL accounts 406000, 407000, 421000, 421500, and 431000	Bulletin No. 2016-07	2016-11	SF 133/ Schedule P	5
V	2504	Revised line from "Reimbursable unobligated balance, end of year" to "Reimbursable unobligated balance, end of year - excluding anticipated amounts"	Bulletin No. 2016-07	2016-11	SF 133/ Schedule P	5
V	2504	Deleted USSGL accounts 406000, 407000, 421000, 421500, and 431000	Bulletin No. 2016-07	2016-11	SF 133/ Schedule P	5
V	3010	Revised line from "Obligations incurred, unexpired accounts" to "New obligations, unexpired accounts"	Bulletin No. 2016-07	2016-11	SF 133/ Schedule P	5
V	3011	Revised line from "Obligations incurred, expired accounts" to "Obligations incurred Obligations ("upward adjustments"), expired accounts"	Bulletin No. 2016-07	2016-11	SF 133/ Schedule P	5
V	4000	Revised calculation	Bulletin No. 2016-07	2016-11	SF 133/ Schedule P	5
V	5110	Added header	Bulletin No. 2016-07	2016-11	SF 133/ Schedule P	5
V	5110	Added	Bulletin No. 2016-07	2016-11	SF 133/ Schedule P	5
V	5111	Added	Bulletin No. 2016-07	2016-11	SF 133/ Schedule P	5
V	5112	Added	Bulletin No. 2016-07	2016-11	SF 133/ Schedule P	5
V	5113	Added	Bulletin No. 2016-07	2016-11	SF 133/ Schedule P	5
V	5114	Added	Bulletin No. 2016-07	2016-11	SF 133/ Schedule P	5
V	5115	Added	Bulletin No. 2016-07	2016-11	SF 133/ Schedule P	5
V	5116	Added	Bulletin No. 2016-07	2016-11	SF 133/ Schedule P	5
V	<u>Footnote</u>					
V	None				SF 133/Schedule P	

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<b>VI</b>	<i>USSGL Crosswalks to Reclassified Statements:</i>					
	<b>Reclassified Balance Sheet:</b>					
VI	<u>Column</u>					
VI	None					
VI	<u>Line</u>					
VI	9.1	Added USSGL account 679500	Bulletin No. 2016-07	2016-11	RBS	32
VI	9.2	Added USSGL account 679500	Bulletin No. 2016-07	2016-11	RBS	32
VI	<u>Footnote</u>					
VI	None				RBS	
	<b>Reclassified Statement of Net Cost:</b>					
VI	<u>Line</u>					
VI	2	Added USSGL account 679500	Bulletin No. 2016-07	2016-11	RSNC	32
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</b>	<i>Validations and Edits</i>					
<b>VII</b>	<b>Validations</b>					
	<u>Validation Number</u>					
VII	82	Created validation to restrict the use of USSGL account 439701	Bulletin No. 2016-07	2016-11	VAL	5
VII	82E	Created pass exception for TAS 011 X 8242	Bulletin No. 2016-07	2016-11	VAL	5
<b>VII</b>	<b>Edits</b>					
	<u>Edit Number</u>					
VII	21	Added USSGL account 439701 to closing group 439700	Bulletin No. 2016-07	2016-11	EDIT	5
VII	23	Added USSGL account 679500	Bulletin No. 2016-07	2016-11	EDIT	32
VII	24	Added USSGL account 439701	Bulletin No. 2016-07	2016-11	EDIT	5
VII	45	Added USSGL account 679500 to closing group 331000	Bulletin No. 2016-07	2016-11	EDIT	32
<b>Bulletin No. 2016-07</b>						

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<b>Part 2 Fiscal 2017</b>						
<b>I</b>	<b>USSGL Chart of Accounts:</b>					
I	439701	Added	Bulletin No. 2016-07	2017-01	COA	5
I	679500	Added	Bulletin No. 2016-07	2017-01	COA	32
<b>II</b>	<b>USSGL Accounts and Definitions:</b>					
II	439701	Added	Bulletin No. 2016-07	2017-01	DEF	5
II	531800	Revised	Bulletin No. 2016-07	2017-01	DEF	32
II	679500	Added	Bulletin No. 2016-07	2017-01	DEF	32
<b>III</b>	<b>USSGL Account Transactions:</b>					
III	B405	Added	Bulletin No. 2016-07	2017-01	TC	32
III	B407	Added	Bulletin No. 2016-07	2017-01	TC	32
III	A124	Added	Bulletin No. 2016-07	2017-01	TC	5
III	C130	Revised	Bulletin No. 2016-07	2017-01	TC	2
III	C132	Revised	Bulletin No. 2016-07	2017-01	TC	2
III	C136	Revised	Bulletin No. 2016-07	2017-01	TC	2
III	C152	Added	Bulletin No. 2016-07	2017-01	TC	33
III	C402	Revised	Bulletin No. 2016-07	2017-01	TC	32
III	C417	Revised	Bulletin No. 2016-07	2017-01	TC	32
III	C418	Revised	Bulletin No. 2016-07	2017-01	TC	32
III	D506	Revised	Bulletin No. 2016-07	2017-01	TC	32
III	E115	Revised	Bulletin No. 2016-07	2017-01	TC	32
III	E117	Revised	Bulletin No. 2016-07	2017-01	TC	32
III	E119	Revised	Bulletin No. 2016-07	2017-01	TC	32
III	E205	Added	Bulletin No. 2016-07	2017-01	TC	32
III	F302	Revised	Bulletin No. 2016-07	2017-01	TC	33
III	F336	Revised	Bulletin No. 2016-07	2017-01	TC	32
<b>IV</b>	<b>USSGL Account Attributes:</b>					
<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>					
IV	Attribute					
IV	439701	Added	Bulletin No. 2016-07	2017-01	ATT TBL	5



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IV	679500	Added	Bulletin No. 2016-07	2017-01	ATT TBL	32
	USSGL					
IV	None				ATT TBL	
<b>V</b>	<b><i>USSGL Crosswalks to Standard External Reports:</i></b>					
	<b>Balance Sheet:</b>					
V	<u>Column</u>					
V	None				BS	
	<u>Line</u>					
V	32	Added USSGL account 679500	Bulletin No. 2016-07	2017-01	BS	32
V	33	Added USSGL account 679500	Bulletin No. 2016-07	2017-01	BS	32
	<u>Footnote</u>					
V	None				BS	
	<b>Statement of Net Cost:</b>					
V	<u>Line</u>					
V	1	Added USSGL account 679500	Bulletin No. 2016-07	2017-01	SNC	32
	<u>Footnote</u>					
V	None				SNC	
	<b>Statement of Changes in Net Position:</b>					
V	<u>Line</u>					
V	None				SCNP	
	<u>Footnote</u>					
V	None				SCNP	
	<b>Statement of Custodial Activity:</b>					
V	<u>Line</u>					
V	None				SCA	
	<u>Footnote</u>					
V	None				SCA	
	<b>Statement of Budgetary Resources:</b>					
V	<u>Column</u>					

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V	None				SBR	
V	Line					
V	2190	Revised line from "Obligations (Note 31)" to "New obligations and upward adjustments (total) (Note 31)"	Bulletin No. 2016-07	2017-01	SBR	10
V	2204	Revised line from "Apportioned" to "Apportioned, unexpired account"	Bulletin No. 2016-07	2017-01	SBR	10
V	2304	Revised line from "Exempt from apportionment" to "Exempt from apportionment, unexpired accounts"	Bulletin No. 2016-07	2017-01	SBR	10
V	2404	Revised line from "Unapportioned" to "Unapportioned, unexpired accounts"	Bulletin No. 2016-07	2017-01	SBR	10
V	2412	New	Bulletin No. 2016-07	2017-01	SBR	10
V	2413	New	Bulletin No. 2016-07	2017-01	SBR	10
V	2490	Revised line from "Total unobligated balance, end of year" to "Unobligated balance, end of year (total)"	Bulletin No. 2016-07	2017-01	SBR	10
V	2490	Revised line from "This line is calculated. Equals sum of SBR lines 2204, 2304, and 2404." to "This line is calculated. Equals sum of SBR lines 2204, 2304, and 2404. Also equals the sum of the amounts on lines 2412 and 2413."	Bulletin No. 2016-07	2017-01	SBR	10
V	3012	Revised line from "Obligations incurred" to "New obligations and upward adjustments"	Bulletin No. 2016-07	2017-01	SBR	10
V	4177 (old)	Revised line number from 4177 to 4176	Bulletin No. 2016-07	2017-01	SBR	10
V	4178 (old)	Revised line number from 4178 to 4177	Bulletin No. 2016-07	2017-01	SBR	10
V	4178 (new)	Added	Bulletin No. 2016-07	2017-01	SBR	10
V	Footnote					
V	None				SBR	
<b>SF 133 and Schedule P: Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule</b>						
V	Column					
V	None				SF 133/Schedule P	
V	Line					
V	0900	Revised line from "Total new obligations" to "Total new obligations, unexpired accounts"	Bulletin No. 2016-07	2017-01	SF 133/ Schedule P	5
V	1012	Revised line from "Unobligated balance transfers between expired and unexpired accounts" to "Unobligated balance transfers between expired and unexpired accounts (+ or -)"	Bulletin No. 2016-07	2017-01	SF 133/ Schedule P	5
V	1035	Added	Bulletin No. 2016-07	2017-01	SF 133/ Schedule P	5

**U.S. Standard General Ledger  
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<b>Section</b>	<b>Item Changed</b>	<b>Change</b>	<b>Bulletin No.</b>	<b>Effective Reporting Period</b>	<b>USSGL TFM SECTION</b>	<b>Additional Information</b>
V	1050	Revised line from "This line is calculated. Equals sum of lines 1000 through 1042. (SF133) This line is calculated. Equals sum of lines 1000 through 1033 excluding line 1001. (Schedule P)" to "This line is calculated. Equals sum of lines 1000 through 1042. (SF133) This line is calculated. Equals sum of lines 1000 through 1035 excluding line 1001. (Schedule P)"	Bulletin No. 2016-07	2017-01	SF 133/ Schedule P	5
V	1160	Revised line from "This line is calculated. Equals sum of lines 1100 through 1153. (SF133) This line is calculated. Equals sum of lines 1100 through 1139). (Schedule P)" to "This line is calculated. Equals sum of lines 1100 through 1153. (SF133) This line is calculated. Equals sum of lines 1100 through 1135 and 1137 through 1139). (Schedule P)"	Bulletin No. 2016-07	2017-01	SF 133/ Schedule P	5
V	1172	Added	Bulletin No. 2016-07	2017-01	SF 133/ Schedule P	5
V	1173 (old)	Revised line number from 1173 to 1174	Bulletin No. 2016-07	2017-01	SF 133/ Schedule P	5
V	1173 (new)	Added	Bulletin No. 2016-07	2017-01	SF 133/ Schedule P	5
V	1174 (old)	Revised line number from 1174 to 1175	Bulletin No. 2016-07	2017-01	SF 133/ Schedule P	5
V	1176	Added	Bulletin No. 2016-07	2017-01	SF 133/ Schedule P	5
V	1180	Revised line from "This line is calculated. Equals sum of lines 1170 through 1174" to "This line is calculated. Equals sum of lines 1170 through 1176 (SF133). This line is calculated Equals sum of lines 1170 through 1175. (Schedule P)"	Bulletin No. 2016-07	2017-01	SF 133/ Schedule P	5
V	1272 (old)	Revised line number from 1272 to 1274	Bulletin No. 2016-07	2017-01	SF 133/ Schedule P	5
V	1272 (new)	Added	Bulletin No. 2016-07	2017-01	SF 133/ Schedule P	5
V	1273 (old)	Revised line number from 1273 to 1275	Bulletin No. 2016-07	2017-01	SF 133/ Schedule P	5
V	1273 (new)	Added	Bulletin No. 2016-07	2017-01	SF 133/ Schedule P	5
V	1276	Added	Bulletin No. 2016-07	2017-01	SF 133/ Schedule P	5
V	1280	Revised line from "This line is calculated. Equals sum of lines 1270 through 1273" to "This line is calculated. Equals sum of lines 1270 through 1276 (SF133). This line is calculated. Equals sum of lines 1270 through 1275. (Schedule P)"	Bulletin No. 2016-07	2017-01	SF 133/ Schedule P	5
V	1900	Revised for new line numbers	Bulletin No. 2016-07	2017-01	SF 133/ Schedule P	5
V	1910	Revised for new line numbers	Bulletin No. 2016-07	2017-01	SF 133/ Schedule P	5

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<b>Section</b>	<b>Item Changed</b>	<b>Change</b>	<b>Bulletin No.</b>	<b>Effective Reporting Period</b>	<b>USSGL TFM SECTION</b>	<b>Additional Information</b>
V	1930	Revised for new line numbers	Bulletin No. 2016-07	2017-01	SF 133/ Schedule P	5
V	2001	Revised header from "Obligations incurred " to "New obligations and upward adjustments:"	Bulletin No. 2016-07	2017-01	SF 133/ Schedule P	5
V	2170	Added	Bulletin No. 2016-07	2017-01	SF 133/ Schedule P	5
V	2180	Added	Bulletin No. 2016-07	2017-01	SF 133/ Schedule P	5
V	2190	Revised line from "Obligations incurred" to "New obligations and upward adjustments (total)"	Bulletin No. 2016-07	2017-01	SF 133/ Schedule P	5
V	2190	Revised line from "This line is calculated. Equals sum of lines 2001 through 2003 and 2101 through 2103. Also equals the sum of lines 2004 and 2104." to "This line is calculated. Equals sum of lines 2001 through 2003 and 2101 through 2103. Also equals the sum of lines 2004 and 2104. Also equals the sum of lines 2170 and 2180."	Bulletin No. 2016-07	2017-01	SF 133/ Schedule P	5
V	2201	Revised header from "Apportioned:" to "Apportioned, unexpired accounts:"	Bulletin No. 2016-07	2017-01	SF 133/ Schedule P	5
V	2301	Revised header from "Exempt from apportionment" to "Exempt from apportionment, unexpired accounts"	Bulletin No. 2016-07	2017-01	SF 133/ Schedule P	5
V	2401	Revised header from "Unapportioned" to "Unapportioned, unexpired accounts"	Bulletin No. 2016-07	2017-01	SF 133/ Schedule P	5
V	2403	Deleted USSGL accounts 445000 and 465000 with TAFS Status attribute domain value "E"	Bulletin No. 2016-07	2017-01	SF 133/ Schedule P	5
V	2412	Added	Bulletin No. 2016-07	2017-01	SF 133/ Schedule P	5
V	2490	Revised line from "Unobligated balance, end of year" to "Unobligated balance, end of year (total)"	Bulletin No. 2016-07	2017-01	SF 133/ Schedule P	5
V	2490	Revised line from "This line is calculated. Equals sum of the amounts on detailed 2201, 2202, 2203, 2301, 2302, 2303, 2401, 2402, and 2403. Also equals the sum of the amounts on lines 2412 and 2413." to "This line is calculated. Equals sum of the amounts on detailed 2201, 2202, 2203, 2301, 2302, 2303, 2401, 2402, 2403, and 2413. Also equals the sum of the amounts on lines 2412 and 2413."	Bulletin No. 2016-07	2017-01	SF 133/ Schedule P	5
V	2500	Revised line from "This line is calculated. Equals sum of lines 2001 through 2403. This amount equals the amount on line 1910." to "This line is calculated. Equals sum of lines 2001 through 2403, and 2413. This amount equals the amount on line 1910."	Bulletin No. 2016-07	2017-01	SF 133/ Schedule P	5
V	2501	Revised line from "Subject to apportionment" to "Subject to apportionment - excluding anticipated amounts"	Bulletin No. 2016-07	2017-01	SF 133/ Schedule P	5
V	2501	Deleted USSGL accounts 406000, 407000, 421000, 421500, and 431000	Bulletin No. 2016-07	2017-01	SF 133/ Schedule P	5

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<b>Section</b>	<b>Item Changed</b>	<b>Change</b>	<b>Bulletin No.</b>	<b>Effective Reporting Period</b>	<b>USSGL TFM SECTION</b>	<b>Additional Information</b>
V	2502	Revised line from "Exempt from apportionment" to "Exempt from apportionment - excluding anticipated amounts"	Bulletin No. 2016-07	2017-01	SF 133/ Schedule P	5
V	2502	Deleted USSGL accounts 406000, 407000, 421000, 421500, and 431000	Bulletin No. 2016-07	2017-01	SF 133/ Schedule P	5
V	2503	Revised line from "Direct unobligated balance, end of year" to "Direct unobligated balance, end of year - excluding anticipated amounts"	Bulletin No. 2016-07	2017-01	SF 133/ Schedule P	5
V	2503	Deleted USSGL accounts 406000, 407000, 421000, 421500, and 431000	Bulletin No. 2016-07	2017-01	SF 133/ Schedule P	5
V	2504	Revised line from "Reimbursable unobligated balance, end of year" to "Reimbursable unobligated balance, end of year - excluding anticipated amounts"	Bulletin No. 2016-07	2017-01	SF 133/ Schedule P	5
V	2504	Deleted USSGL accounts 406000, 407000, 421000, 421500, and 431000	Bulletin No. 2016-07	2017-01	SF 133/ Schedule P	5
V	3010	Revised line from "Obligations incurred, unexpired accounts" to "New obligations, unexpired accounts"	Bulletin No. 2016-07	2017-01	SF 133/ Schedule P	5
V	3011	Revised line from "Obligations incurred, expired accounts" to "Obligations incurred Obligations ("upward adjustments"), expired accounts"	Bulletin No. 2016-07	2017-01	SF 133/ Schedule P	5
V	4000	Revised calculation	Bulletin No. 2016-07	2017-01	SF 133/ Schedule P	5
V	5110	Added header	Bulletin No. 2016-07	2017-01	SF 133/ Schedule P	5
V	5110	Added	Bulletin No. 2016-07	2017-01	SF 133/ Schedule P	5
V	5111	Added	Bulletin No. 2016-07	2017-01	SF 133/ Schedule P	5
V	5112	Added	Bulletin No. 2016-07	2017-01	SF 133/ Schedule P	5
V	5113	Added	Bulletin No. 2016-07	2017-01	SF 133/ Schedule P	5
V	5114	Added	Bulletin No. 2016-07	2017-01	SF 133/ Schedule P	5
V	5115	Added	Bulletin No. 2016-07	2017-01	SF 133/ Schedule P	5
V	5116	Added	Bulletin No. 2016-07	2017-01	SF 133/ Schedule P	5
V	<u>Footnote</u>					
V	None				SF 133/Schedule P	
<b>VI</b>	<b>USSGL Crosswalks to Reclassified Statements:</b>					
	<b>Reclassified Balance Sheet:</b>					
VI	<u>Column</u>					

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<b>Section</b>	<b>Item Changed</b>	<b>Change</b>	<b>Bulletin No.</b>	<b>Effective Reporting Period</b>	<b>USSGL TFM SECTION</b>	<b>Additional Information</b>
VI	None					
VI	Line					
VI	9.1	Added USSGL account 679500	Bulletin No. 2016-07	2017-01	RBS	32
VI	9.2	Added USSGL account 679500	Bulletin No. 2016-07	2017-01	RBS	32
VI	Footnote					
VI	None				RBS	
<b>Reclassified Statement of Net Cost:</b>						
VI	Line					
VI	2	Added USSGL account 679500	Bulletin No. 2016-07	2017-01	RSNC	32
VI	Footnote					
VI	None				RSNC	
<b>Reclassified Statement of Operations and Changes in Net Position</b>						
VI	Line					
VI	None				RSOCNP	
VI	Footnote					
VI	None				RSOCNP	
<b>VII</b>	<b>Validations and Edits</b>					
<b>VII</b>	<b>Validations</b>					
	Validation Number					
VII	82	Created validation to restrict the use of USSGL account 439701	Bulletin No. 2016-07	2017-01	VAL	5
VII	82E	Created pass exception for TAS 011 X 8242	Bulletin No. 2016-07	2017-01	VAL	5
<b>VII</b>	<b>Edits</b>					
	Edit Number					
VII	21	Added USSGL account 439701 to closing group 439700	Bulletin No. 2016-07	2017-01	EDIT	5
VII	23	Added USSGL account 679500	Bulletin No. 2016-07	2017-01	EDIT	32
VII	24	Added USSGL account 439701	Bulletin No. 2016-07	2017-01	EDIT	5
VII	45	Added USSGL account 679500 to closing group 331000	Bulletin No. 2016-07	2017-01	EDIT	32

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**Bulletin No. 2016-07**

- 1 Change based on OMB guidance/approval.
- 2 This change is required to correct an error.
- 3 This change was due to a change to Appendix 1 of the TFM 2-4700.
- 4 This change was due to a change to Appendix 7 of the TFM 2-4700.
- 5 Change needed to be in compliance with OMB Circular No. A-11 appendix F.
- 6 Annual update to incorporate new Fiscal Years in GTAS.
- 7 Change required because OMB/Treasury deemed TAS exception to established validation.
- 8 Revised USSGL title and definition to accurately describe the use of this USSGL account.
- 9 Required because of the creation, deletion, or change of a USSGL account.
- 10 Change needed to be in compliance with OMB Circular No. A-136.
- 11 This was a back end change during the November window to allow DOT to report 438400. In Fiscal Year 2015 they were able to report USSGL account 438200 with this permutation however because it closed into 438400 with the budgetary close process the crosswalk needed to be revised to accommodate the permutation in 438400.
- 12 This was a back end change during the November window to allow NRC to report 439700. In Fiscal Year 2015 they were able to report this USSGL account with an ending balance and now in 2016 need to be able to report it with a beginning balance.
- 13 Modified existing Transaction Codes due to SF 133 changes from OMB Circular No. A-11 for paid and unpaid recoveries.
- 14 As per OMB, for situations where there was a specific rescission in the appropriation act the amount needs to be reported on line 1203 instead of 1201 for USSGL account 438400 with Reduction Type Code attribute domain value "OTR" for budgetary presentation purposes.
- 15 This change is needed for International Monetary Fund reporting.
- 16 This change is needed for the General Fund reporting.
- 17 This change is needed based upon the updated Unemployment Trust Fund Repayable Advances and Non-Repayable Advances (Indefinite Budget Authority) Scenario.
- 18 This change is needed for Treasury Inflation Protected Securities.
- 19 This change is needed for the GFRS to GTAS conversion.

**U.S. Standard General Ledger  
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**Bulletin No. 2016-07**

- 20 Revised existing transactions to indicate "not previously anticipated".
- 21 Revised existing transactions to allow for the anticipation of allocation transfers.
- 22 Revised definition to exclude reference to no year accounts.
- 23 Revised title to reflect change in ATM.
- 24 Revised for USSGL accounts identified which should only carry a debit balance or a credit balance but not both.
- 25 Identified USSGL accounts needing restriction for the Debit/Credit Attribute were separated where the Prior Year Adjustment Code attribute domain value "X" was combined with the "B" and "P" domain values.
- 26 USSGL account permutations have been identified on lines of the SF 133 and Schedule P which should carry either a TAS Status of "U" or "E" but not both.
- 27 The crosswalk was updated for the TAS Status Transitioning Code attribute domain value due to the fact that unexpired and no year TAS do not cancel.
- 28 Rows were identified that could be consolidated to reduce the length of the crosswalk or removed due to invalid permutation.
- 29 This change is needed due to updates in the Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance Scenario.
- 30 Revised domain values for Department of Agriculture and Department of Housing and Urban Development. TAS 012X4158 and 086X4587 are the only TAS that can report the next fiscal year credit cohort.
- 31 Some validation exceptions are only needed or approved for a certain fiscal year(s) and do not carry over to the following fiscal year.
- 32 Additions and revisions needed for updates to non-fiduciary deposit fund scenario.
- 33 Additions and revisions needed for updates to UTF Repayable Advances Scenario presented at the April 21, 2016 IRC Meeting but erroneously not included in GTAS
- 34 Change needed to allow correct C-TAS reporting.