

U.S. Standard General Ledger  
Summary of Changes  
DRAFT

<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. 2017-07</b>						
<b>Part 1 Fiscal 2017</b>						
<b>I</b>	<b><i>USSGL Chart of Accounts:</i></b>					
I	None				COA	
<b>II</b>	<b><i>USSGL Accounts and Definitions:</i></b>					
II	None				DEF	
<b>III</b>	<b><i>USSGL Account Transactions:</i></b>					
III	A145	Added	Bulletin No. 2017-07	2017-10	TC	1
III	B110	Revised	Bulletin No. 2017-07	2017-10	TC	21
III	D405	Added	Bulletin No. 2017-07	2017-10	TC	21
III	F317	Added	Bulletin No. 2017-07	2017-10	TC	1
III	G110	Revised	Bulletin No. 2017-07	2017-10	TC	22
<b>IV</b>	<b><i>USSGL Account Attributes:</i></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>					
<u>Attribute</u>						
IV	None				ATT TBL	
<u>USSGL</u>						
IV	None				ATT TBL	
<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	None				BS	
<b>Statement of Net Cost:</b>						
<u>Line</u>						
V	None				SNC	

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V	Footnote					
V	None				SNC	
<b>Statement of Changes in Net Position</b>						
V	Line					
V	None				SCNP	
V	Footnote					
V	None				SCNP	
<b>Statement of Custodial Activity:</b>						
V	Line					
V	None				SCA	
V	Footnote					
V	None				SCA	
<b>Statement of Budgetary Resources:</b>						
V	Column					
V	None				SBR	
V	Line					
V	None				SBR	
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	4010	Added header "Outlays, gross"	Bulletin No. 2017-07	2017-10	SF 133/Schedule P	1
V	4100	Added header "Outlays, gross"	Bulletin No. 2017-07	2017-10	SF 133/Schedule P	1
V	Footnote					
V	None				SF 133/Schedule P	
<b>VI</b>	<b>USSGL Crosswalks to Reclassified Statements:</b>					
	<b>Reclassified Balance Sheet:</b>					

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VI	<u>Column</u>					
VI	None				RBS	
VI	<u>Line</u>					
VI	None				RBS	
VI	<u>Footnote</u>					
VI	None				RBS	
<b>Reclassified Statement of Net Cost:</b>						
VI	<u>Line</u>					
VI	None				RSNC	
VI	<u>Footnote</u>					
VI	None				RSNC	
<b>Reclassified Statement of Operations and Changes in Net Position</b>						
VI	<u>Line</u>					
VI	None				RSOCNP	
VI	<u>Footnote</u>					
VI	None				RSOCNP	
<b>VII</b>	<b><i>Validations and Edits</i></b>					
<b>VII</b>	<b>Validations</b>					
	<u>Validation Number</u>					
VII	32E	Add pass exception for TAS 339 20172017 1400	Bulletin No. 2017-07	2017-10	VAL	7
<b>VII</b>	<b>Edits</b>					
	<u>Edit Number</u>					
VII	49	Added USSGL account 411990, 411991, 411992, 419993, and 419994	Bulletin No. 2017-07	2017-10	EDIT	11
VII	994	Added USSGL 135990 Ending to the left side and USSGL 439500 Ending to the right side. Removed USSGL 413600 Beginning from the right side.	Bulletin No. 2017-07	2017-10	EDIT	2
<b>Bulletin No. 2017-07</b>						
<b>Part 2 Fiscal 2018</b>						
<b>I</b>	<b><i>USSGL Chart of Accounts:</i></b>					
I	None				COA	
<b>II</b>	<b><i>USSGL Accounts and Definitions:</i></b>					

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II	None				DEF	
<b>III</b>	<b><i>USSGL Account Transactions:</i></b>					
III	A145	Added	Bulletin No. 2017-07	2018-01	TC	1
III	B110	Revised	Bulletin No. 2017-07	2018-01	TC	21
III	D405	Added	Bulletin No. 2017-07	2018-01	TC	21
III	F317	Added	Bulletin No. 2017-07	2018-01	TC	1
<b>IV</b>	<b><i>USSGL Account Attributes:</i></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>					
	<u>Attribute</u>					
IV	None				ATT TBL	
	<u>USSGL</u>					
IV	None				ATT TBL	
<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	None				BS	
	<u>Footnote</u>					
V	None				BS	
	<b>Statement of Net Cost:</b>					
	<u>Line</u>					
V	None				SNC	
	<u>Footnote</u>					
V	None				SNC	
	<b>Statement of Changes in Net Position:</b>					
	<u>Line</u>					
V	None				SCNP	

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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	Footnote					
V	None				SCNP	
<b>Statement of Custodial Activity:</b>						
V	<u>Line</u>					
V	None				SCA	
V	Footnote					
V	None				SCA	
<b>Statement of Budgetary Resources:</b>						
V	<u>Column</u>					
V	None				SBR	
V	<u>Line</u>					
V	None				SBR	
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	<u>Column</u>					
V	None				SF 133/Schedule P	
V	<u>Line</u>					
V	0900	Revised Debit Credit Code attribute domain values from "D/C" to "C" for account numbers 488200 and 498200	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	1021	Revised Debit Credit Code attribute domain values from "D/C" to "D"	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	1029	Revised Debit Credit Code attribute domain values from "D/C" to "C" for account number 435100	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	1033	Revised Debit Credit Code attribute domain values from "D/C" to "D"	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	1081	Revised Debit Credit Code attribute domain values from "D/C" to "D"	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	1089	Revised Debit Credit Code attribute domain values from "D/C" to "C" for account number 435100	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	1093	Revised Debit Credit Code attribute domain values from "D/C" to "D"	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	1100	Revised Debit Credit Code attribute domain values from "D/C" to "D" for account number 411900	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	1103	Revised Debit Credit Code attribute domain values from "D/C" to "D"	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	1104	Revised Debit Credit Code attribute domain values from "D/C" to "D"	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	1135	Revised Debit Credit Code attribute domain values from "D/C" to "C"	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1

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V	1170	Revised Debit Credit Code attribute domain values from "D/C" to "D" for account number 411900	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	1200	Revised Debit Credit Code attribute domain values from "D/C" to "D" for account number 411900	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	1236	Revised Debit Credit Code attribute domain values from "D/C" to "C"	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	1270	Revised Debit Credit Code attribute domain values from "D/C" to "D" for account number 411900	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	1300	Revised Debit Credit Code attribute domain values from "D/C" to "D" for account numbers 404200 and 414100	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	1300	Revised Debit Credit Code attribute domain values from "D/C" to "C" for account number 414300	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	1400	Revised Debit Credit Code attribute domain values from "D/C" to "D" for account numbers 404200 and 414100	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	1400	Revised Debit Credit Code attribute domain values from "D/C" to "C" for account number 414300	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	1422	Revised Debit Credit Code attribute domain values from "D/C" to "C" for account numbers 414600 and 415900	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	1500	Revised Debit Credit Code attribute domain values from "D/C" to "D" for account number 403200	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	1600	Revised Debit Credit Code attribute domain values from "D/C" to "D" for account number 403200	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	1700	Revised Debit Credit Code attribute domain values from "D/C" to "D" for account numbers 425200, 425300, 425500, 426100, 426200, 426500, 427100, and 427700	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	1726	Revised Debit Credit Code attribute domain values from "D/C" to "C"	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	1800	Revised Debit Credit Code attribute domain values from "D/C" to "D" for account numbers 425200, 425300, 425500, 426100, 426200, 426500, 427100, and 427700	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	1825	Revised Debit Credit Code attribute domain values from "D/C" to "C"	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	1955	Revised Debit Credit Code attribute domain values from "D/C" to "C" for account 435100	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	2001	Revised Debit Credit Code attribute domain values from "D/C" to "C" for accounts 488200 and 498200	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	2002	Revised Debit Credit Code attribute domain values from "D/C" to "C" for accounts 488200 and 498200	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	2003	Revised Debit Credit Code attribute domain values from "D/C" to "C" for accounts 488200 and 498200	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	2101	Revised Debit Credit Code attribute domain values from "D/C" to "C" for accounts 488200 and 498200	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	2102	Revised Debit Credit Code attribute domain values from "D/C" to "C" for accounts 488200 and 498200	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1

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V	2103	Revised Debit Credit Code attribute domain values from "D/C" to "C" for accounts 488200 and 498200	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	2170	Revised Debit Credit Code attribute domain values from "D/C" to "C" for accounts 488200 and 498200	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	2180	Revised Debit Credit Code attribute domain values from "D/C" to "C" for accounts 488200 and 498200	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	2501	Revised Debit Credit Code attribute domain values from "D/C" to "C" for accounts 488200 and 498200	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	2502	Revised Debit Credit Code attribute domain values from "D/C" to "C" for accounts 488200 and 498200	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	3001	Revised Debit Credit Code attribute domain values from "D/C" to "D" for account numbers 487100 and 497100	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	3010	Revised Debit Credit Code attribute domain values from "D/C" to "C" for accounts 488200 and 498200	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	3011	Revised Debit Credit Code attribute domain values from "D/C" to "C" for accounts 488200 and 498200	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	3020	Revised Debit Credit Code attribute domain values from "D/C" to "C" for accounts 488200 and 498200	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	3040	Revised Debit Credit Code attribute domain values from "D/C" to "D"	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	3041	Revised Debit Credit Code attribute domain values from "D/C" to "D"	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	3050	Revised Debit Credit Code attribute domain values from "D/C" to "D" for account numbers 487100 and 497100	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	4010	Added header "Outlays, gross"	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	4011	Revised Debit Credit Code attribute domain values from "D/C" to "C" for accounts 488200 and 498200	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	4030	Revised Debit Credit Code attribute domain values from "D/C" to "D" for account numbers 425200, 425300, 425500, 427100, 427700, 487200, and 497200	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	4033	Revised Debit Credit Code attribute domain values from "D/C" to "D" for account numbers 425200, 425300, 426100, 426200, 426500, 487200, and 497200	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	4052	Revised Debit Credit Code attribute domain values from "D/C" to "D" for account numbers 425200, 425300, 425500, 426100, 426200, 426500, 427100, 427700, 487200, and 497200	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	4053	Revised Debit Credit Code attribute domain values from "D/C" to "D"	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	4054	Revised Debit Credit Code attribute domain values from "D/C" to "D"	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	4100	Added header "Outlays, gross"	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	4101	Revised Debit Credit Code attribute domain values from "D/C" to "C" for accounts 488200 and 498200	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	4110	Revised Debit Credit Code attribute domain values from "D/C" to "C" for accounts 488200 and 498200	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	4120	Revised Debit Credit Code attribute domain values from "D/C" to "D" for account numbers 425200, 425300, 425500, 427100, 427700, 487200, and 497200	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1

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V	4123	Revised Debit Credit Code attribute domain values from "D/C" to "D" for account numbers 425200, 425300, 426100, 426200, 426500, 487200, and 497200	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	4142	Revised Debit Credit Code attribute domain values from "D/C" to "D" for account numbers 425200, 425300, 425500, 426100, 426200, 426500, 427100, 427700, 487200, and 497200	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	4143	Revised Debit Credit Code attribute domain values from "D/C" to "D"	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	4144	Revised Debit Credit Code attribute domain values from "D/C" to "D"	Bulletin No. 2017-07	2018-01	SF 133/Schedule P	1
V	<u>Footnote</u>					
V	None				SF 133/Schedule P	
<b>VI</b>	<b><i>USSGL Crosswalks to Reclassified Statements:</i></b>					
	<b>Reclassified Balance Sheet:</b>					
VI	<u>Column</u>					
VI	None					
VI	<u>Line</u>					
VI	None				RBS	
VI	<u>Footnote</u>					
VI	None				RBS	
	<b>Reclassified Statement of Net Cost:</b>					
VI	<u>Line</u>					
VI	None					
VI	<u>Footnote</u>					
VI	None				RSNC	
	<b>Reclassified Statement of Operations and Changes in Net Position</b>					
VI	<u>Line</u>					
VI	None				RSOCNP	
VI	<u>Footnote</u>					
VI	None				RSOCNP	
<b>VII</b>	<b><i>Validations and Edits</i></b>					
<b>VII</b>	<b>Validations</b>					
	<u>Validation Number</u>					
VII	None				VAL	



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<b>VII</b>	<b>Edits</b>					
	<u>Edit Number</u>					
VII	49	Added USSGL accounts 411990, 411991, 411992, 419993, and 419994	Bulletin No. 2017-07	2018-01	EDIT	11
VII	994	Added USSGL 135990 Ending to the left side and USSGL 439500 Ending to the right side. Removed USSGL 413600 Beginning from the right side.	Bulletin No. 2017-07	2018-01	EDIT	2

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<b><u>Bulletin No. 2017-07</u></b>	
1	Change based on OMB guidance/approval.
2	This change is required to correct an error.
3	Updates to C-TAS.
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/or 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 change is needed for International Monetary Fund reporting.
12	This change is needed for the General Fund reporting.
13	This change is needed for the GFRS to GTAS conversion.
14	Some validation exceptions are only needed or approved for a certain fiscal year(s) and do not carry over to the following fiscal year.
15	Change needed to allow correct C-TAS reporting.
16	This is needed for Exchange Stabilization Fund.
17	Revised domain values to add next fiscal year.
18	To resolve elimination issues due to the purchase of assets
19	Revised due to updates to Direct Loans and Loan Guarantee Credit Reform Case Scenarios.
20	This new USSGL account is needed for DOD to account for Operating Materials and Supplies in Development.

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<b><u>Bulletin No. 2017-07</u></b>	
21	Change needed for nonfiduciary deposit funds.
22	Change needed to better align description with transaction.