

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

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>T/L</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
T/L S2 15-01						
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	
IV USSGL Proprietary and Budgetary Account Attribute Table:						
	Attribute					
IV	None				ATT TBL	
	USSGL					
IV	201000	Revised Federal Non-Federal Code attribute domain value from "F" to "F/N"	T/L S2 15-01	2015-06	ATT TBL	60
IV					ATT TBL	
V USSGL Crosswalks to Standard External Reports:						
Balance Sheet:						
	Line					
V	None				BS	
	Footnote					
V	None				BS	
Statement of Net Cost:						
	Line					
V	None				SNC	
	Footnote					

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

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>T/L</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
V	None				SNC	
Statement of Changes in Net Position:						
V	<u>Line</u>					
	None				SCNP	
V	<u>Footnote</u>					
	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	1020	Added USSGL account 415700	T/L S2 15-01	2015-05	SBR	61
V	<u>Footnote</u>					
V	None				SBR	
SF 133: Report on Budget Execution and Budgetary Resources:						
V	<u>Column</u>					
V	None				SF 133	
V	<u>Line</u>					
V	1020	Added USSGL account 415700	T/L S2 15-01	2015-05	SF 133	61
V	<u>Footnote</u>					
V	None				SF 133	
Schedule P: Program and Financing (P&F):						
V	<u>Column</u>					
V	None				P&F	
V	<u>Line</u>					

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

Section	Item Changed	Change	T/L	Effective Reporting Period	USSGL TFM SECTION	Additional Information
V	1020	Added USSGL account 415700	T/L S2 15-01	2015-05	P&F	61
	<u>Footnote</u>					
V	None				P&F	
	FMS 2108: Yearend Closing Statement:					
V	None				2108	
	<u>Footnotes and Additional Information</u>					
V	None				2108	
VI	<i>USSGL Crosswalks to Reclassified Statements:</i>					
	Reclassified Balance Sheet:					
	<u>Column</u>					
VI	None				RBS	
	<u>Line</u>					
VI	6.9	Added USSGL account 201000	T/L S2 15-01	2015-06	RBS	60
	<u>Footnote</u>					
VI	None				RBS	
	Reclassified Statement of Net Cost:					
	<u>Line</u>					
VI	None				RSNC	
	<u>Footnote</u>					
VI	None				RSNC	
	Reclassified Statement of Changes in Net Position					
	<u>Line</u>					
VI	None				RSCNP	
	<u>Footnote</u>					
VI	None				RSCNP	
VII	<i>Validations and Edits for Fiscal 2015 Reporting</i>					
VII	Validations					
	<u>Validation Number</u>					
VII	69E	Updated pass exceptions	T/L S2 15-01	2015-05	VAL	48
VII	70	Created validation to limit the use of USSGL account 415100 with Authority Type Code attribute domain value "P"	T/L S2 15-01	2015-05	VAL	28

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

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>T/L</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
VII	70E	Added pass exceptions for OMB approved TAS	T/L S2 15-01	2015-05	VAL	28
VII	Edits					
	<u>Edit Number</u>					
VII	19	Removed USSGL account 463500 from the left side of the edit	T/L S2 15-01	2015-05	EDIT	9
VII	21	Added USSGL account 415100 with Authority Type Code attribute domain value "P" to the 420100 closing group	T/L S2 15-01	2015-05	EDIT	28
T/L S2 15-01						
Part 2 Fiscal 2016						
I	USSGL Chart of Accounts:					
I	None				COA	
II	USSGL Accounts and Definitions:					
II	135100	Revised Definition	T/L S2 15-01	2016-01	DEF	62
II	251100	Revised Definition	T/L S2 15-01	2016-01	DEF	62
III	USSGL Account Transactions:					
III	None				TC	
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	None					
IV					ATT TBL	
V	USSGL Crosswalks to Standard External Reports:					
Balance Sheet:						
V	<u>Line</u>					
V	None				BS	

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

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>T/L</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
V	Footnote					
V	None				BS	
	Statement of Net Cost:					
V	<u>Line</u>					
V	None				SNC	
V	Footnote					
V	None				SNC	
	Statement of Changes in Net Position:					
V	<u>Line</u>					
	None				SCNP	
V	Footnote					
V	None				SCNP	
	Statement of Custodial Activity:					
V	<u>Line</u>					
V	None				SCA	
V	Footnote					
V	None				SCA	
	Statement of Budgetary Resources:					
V	<u>Column</u>					
V	None				SBR	
V	<u>Line</u>					
V	None					
V	Footnote					
V	None				SBR	
	SF 133: Report on Budget Execution and Budgetary Resources:					
	<u>Column</u>					
V	None				SF 133	
	<u>Line</u>					
V	None					

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

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>T/L</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
	<u>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					
	<u>Footnote</u>					
V	None				P&F	
	FMS 2108: Yearend Closing Statement:					
V	None				2108	
	<u>Footnotes and Additional Information</u>					
V	None				2108	
VI	<i>USSGL Crosswalks to Reclassified Statements:</i>					
	Reclassified Balance Sheet:					
	<u>Column</u>					
VI	None				RBS	
VI	<u>Line</u>					
VI	None					
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>					

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

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>T/L</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
VI	None				RSCNP	
VII	<i>Validations and Edits for Fiscal 2016 Reporting</i>					
VII	Validations					
	<u>Validation Number</u>					
VII	None				VAL	
VII	Edits					
	<u>Edit Number</u>					
VII	None				EDIT	
VII						

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

ADDITIONAL INFORMATION:

- 1 USSGL account 435000 only required Begin End Indicator attribute domain value "B" for FY 2014 reporting.
- 2 USSGL account 438200 only required Prior Year Adjustment Code attribute domain value of "B" for FY 2014 reporting.
- 3 Effective FY 2015 reporting, the following USSGL accounts must have the Federal Non-Federal Code, Trading Partner Agency Identifier and Trading Partner Main Account Code attributes: 4126, 4127, 4128, 4129, 4171 and 4172.
- 4 USSGL accounts 599300 and 599400 do not have a Budgetary Impact Indicator. This was confirmed through research of current guidance, and responses from a majority of the 8 agencies who used this USSGL account and attribute combination in GATS (December-February Reporting). Therefore, the domain value was changed from "D/E" to "E," and removed from line 7.12 of the Reclassified Statement of Changes in Net Position.
- 5 Revised definition to "The amount recorded by the Department of Labor for unfunded FECA contributions due from employers. Until the paying agency records the actual budgetary obligation, the associated FECA liability and receivable are considered unfunded. This account does not close at yearend."
- 6 Revised definition to "The amount of unfunded FECA accrued revenue recorded by the Department of Labor due from employers."
- 7 This change is required to correctly crosswalk Department of Labor specific USSGL accounts for non-federal activity (Example - Board of Governors of the Federal Reserve).
- 8 The General Fund has a need for an account similar to USSGL Account 577600 "Nonbudgetary Financing Sources Transferred Out," but with a Domain Value of "Blank" for the Federal Non-Federal Code attribute. They need this account to properly account for transfers between agencies without causing elimination issues. The General Fund is not a direct trading partner in these transactions and only uses the transfer account as a means to track the change.
- 9 This change is required to correct an error.
- 10 This change is required to correctly present Derivatives Assets and Liabilities in accordance with TFM 2-4700.
- 11 To incorporate previously presented A-11 and GTAS ad hoc changes into FACTS II compliant crosswalks for agency reporting.
- 12 The Statement of Budgetary Resources has undergone major changes in recent years making this footnote invalid. While line 21 of the Statement of Changes in Net Position reflects the total amount of appropriations received before any transfers (line 22) or other adjustments (line 23), there is no line reflecting that sole amount on the Statement of Budgetary Resources.
- 13 This change is required due to sequestration. USSGL account 438400 will remain open in the 4th quarter end of the fiscal year reporting. Therefore, it has to be added to the FY14 2108: Year End Closing Statement.
- 14 This change is required for agencies who report revenue from services provided that is not attributable to programs (Reference: OMB Circular A-136, Section 11.4.4.8).
- 15 To incorporate previous changes presented at the IRC to the FY14 FACTS II FMS 2108. This changes were included on the GTAS Yearend 2108 crosswalk for FY14, but were left out of the FACTS II FMS 2108.

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

ADDITIONAL INFORMATION:

- 16 Changes to add consistency and provide more clarification to the FACTS II FMS 2108 users.
- 17 USSGL account 463500 "Funds Not Available – Adjustments to the Exchange Stabilization Fund" was created for the Exchange Stabilization Fund and is for Department of Treasury Use Only. This account replaces the 463000 for ESF as it does not close where 463000 does close.
- 18 Correction to include Transaction Codes that were not included in FY 2014 TFM.
- 19 Change made to properly label the budgetary and proprietary posting logic for the Transaction Code.
- 20 Updated to include USSGL account 591900 as part of this closing Transaction Code.
- 21 Revised Comment to include language clarifying use of Transaction Code for sequestered funding.
- 22 Revised Definition to clarify the use of the USSGL account by only the Department of Transportation and any agency receiving allocation transfers from the Department of Transportation.
- 23 Revised Definition to correct typographical error in the Definition.
- 24 Revised Definition to clarify the use of the USSGL account while awaiting for reduced funding to be returned to the General Fund.
- 25 Revised Definition to clarify the use of the USSGL account during and immediately following a continuing resolution.
- 26 This change is required to align with the GTAS system.
- 27 Change is needed to improve Intragovernmental Reporting for Deposit Funds.
- 28 Change based on OMB guidance/approval.
- 29 Edit/Validation applicable for FY 2014 only.
- 30 This GTAS Fund Type Code attribute domain value is need to capture Principle Outstanding, Governmentwide Cash and Gold - Department of Treasury.
- 31 This change was due to a change to Appendix 1 of the TFM 2-4700.
- 32 This change was due to a change to Appendix 7 of the TFM 2-4700.
- 33 This change is due to a request by Treasury to crosswalk the USSGL's to the Reclassified Balance Sheet and Balance Sheet.
- 34 USSGL account 729200 "Other Losses from Impairment of Assets" was created to allow Agencies to follow guidance prescribed by FASAB SFFAS

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

ADDITIONAL INFORMATION:

- No. 44 "Accounting for Impairment of General Property, Plant, and Equipment Remaining in Use".
- 35 Updated to include USSGL account 417200 as part of this closing Transaction Code.
- 36 Updated Transaction Code definition and reference section to reflect guidance prescribed by FASAB SFFAS No. 44 "Accounting for Impairment of General Property, Plant, and Equipment Remaining in Use" and to include new USSGL 729200 "Other Losses from Impairment of Assets".
- 37 Updated Transaction Code to include new USSGL 729200 "Other Losses from Impairment of Assets".
- 38 Changes to bring GTAS 2108 crosswalk in alignment with FACTS II 2108 crosswalk.
- 39 When the combined SF 133 and Budget P&F schedule crosswalk was split in GTAS, this section should not have been incorporated into the SF 133 crosswalk.
- 40 Change needed to be in compliance with OMB Circular No. A-11 appendix F.
- 41 Corrected Spelling Error.
- 42 Changes proposed and approved by the 2108 subcommittee.
- 43 Per OMB, USDA has a repayable advance to the Agricultural Disaster Relief Fund. An adjustment was recorded in 2013 due to a temporary reduction to sequestration. This resulted in a year end closing entry of USSGL account 412400 into 438400. The crosswalk is being modified to accommodate this closing in an expired TAS with Authority Type Code "P" and GTAS Fund Type Code "EG" to USSGL account 438400.
- 44 A Financing Account had a nonexpenditure transfer and is in need of reporting USSGL accounts 417000 and 419000. The "G" Financing Account Code attribute domain value is being added for these USSGL accounts in order for the agency to submit them on their bulk file, pass Edit Check 2, and crosswalk to the lines on the SF 133 and P&F. For now this change will only be effective for fiscal year 2014.
- 45 Per OMB, Department of Interior has a special fund TAFS 14X5035 with contract authority and has a need for revisions to the crosswalks to accommodate an account specific reduction which is indirectly related to sequestration.
- 46 Change needed to eliminate invalid USSGL account/attribute domain value combination on the line.
- 47 There are budgetary accounts that close into USSGL account 438400 which do not require the Reduction Type Code attribute. However, USSGL account 438400 does require the Reduction Type Code attribute. The domain value of "XXX" is being added to USSGL account 438400 to accommodate for these types of closings.
- 48 Change required because OMB deemed TAS' exception to established validation.
- 49 Revised domain values for Department of Agriculture. Department of Agriculture is the only department that can report the next fiscal year credit cohort.

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

ADDITIONAL INFORMATION:

- 50 Updated comments to remove references to TC D104 which was merged with TC D108 in TFM 11-01-2011.
- 51 Updated comments to remove references to TC A418 which was merged with TC A135 in TFM 13-01-2013.
- 52 Updated to add fund families to the Fed/Non-Fed exception list, excluding those Treasury Account Symbols that were expired as of FY14.
- 53 TAS consists of balances from previous fiscal years and thus needs to be allowed to report beginning balances.
- 54 Per OMB, TAFS 75X8005 is a mandatory trust fund that has a need to use USSGL account 415800 for a prior period adjustment.
- 55 Per request of Main Treasury to add the Budgetary Impact Indicator attribute domain value "E" to allow agencies to crosswalk the nonbudgetary activity.
- 56 Yearend reporting window changes.
- 57 Change made to begin the phase-in process for the TP Main requirement.
- 58 Department of Energy has a need to use USSGL account 404700 and 414600 with Authority Type Code "B" for direct financing TAS.
- 59 The Department of Treasury has been approved to use this USSGL account in an unexpired general fund.
- 60 Per the request of the General Fund, the nonfederal represents Fund Balance with Treasury liability for Fiduciary TAS.
- 61 HHS/CMS has a need to use USSGL account 415700 with a PYA of "P" for two non-revolving trust funds.
- 62 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.