

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> |
|---|---|---------------|------------|-----------------------------------|--------------------------|-------------------------------|
| BULLETIN NO. 2015-04 | | | | | | |
| Part 1 Fiscal 2014 | | | | | | |
| | | | | | | |
| 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 | None | | | | ADR | |
| | | | | | | |
| IV | USSGL Proprietary and Budgetary Account Attribute Table: | | | | | |
| | <u>Attribute</u> | | | | | |
| IV | None | | | | ATT TBL | |
| | | | | | | |
| | <u>USSGL</u> | | | | | |
| IV | None | | | | | |
| | | | | | | |
| V | <i>USSGL Crosswalks to Standard External Reports:</i> | | | | | |
| | Balance Sheet: | | | | | |
| | <u>Line</u> | | | | | |
| V | None | | | | BS | |
| | | | | | | |
| | <u>Footnote</u> | | | | | |
| V | None | | | | BS | |
| | | | | | | |
| | Statement of Net Cost: | | | | | |
| | <u>Line</u> | | | | | |
| V | None | | | | SNC | |
| | | | | | | |

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|--|---------------------|---------------|------------|-----------------------------------|--------------------------|-------------------------------|
| | <u>Footnote</u> | | | | | |
| V | None | | | | SNC | |
| Statement of Changes in Net Position: | | | | | | |
| | <u>Line</u> | | | | | |
| V | None | | | | SCNP | |
| | <u>Footnote</u> | | | | | |
| V | None | | | | SCNP | |
| Statement of Custodial Activity: | | | | | | |
| | <u>Line</u> | | | | | |
| V | None | | | | SCA | |
| | <u>Footnote</u> | | | | | |
| V | None | | | | SCA | |
| Statement of Budgetary Resources: | | | | | | |
| | <u>Column</u> | | | | | |
| V | None | | | | SBR | |
| | <u>Line</u> | | | | | |
| V | None | | | | SBR | |
| | <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 | |

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|----------------|--|---------------|------------|-----------------------------------|--------------------------|-------------------------------|
| | <u>Line</u> | | | | | |
| V | None | | | | P&F | |
| | <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>Line</u> | | | | | |
| VI | None | | | | RBS | |
| | <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 2014 Reporting</i> | | | | | |
| VII | Validations | | | | | |
| | <u>Validation Number</u> | | | | | |
| VII | None | | | | VAL | |

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|---|---|---|----------------------|-----------------------------------|--------------------------|-------------------------------|
| VII | Edits | | | | | |
| | <u>Edit Number</u> | | | | | |
| VII | None | | | | EDIT | |
| BULLETIN NO. 2015-04 | | | | | | |
| Part 2 Fiscal 2015 | | | | | | |
| I | <i>USSGL Chart of Accounts:</i> | | | | | |
| I | None | | | | COA | |
| II | <i>USSGL Accounts and Definitions:</i> | | | | | |
| II | | Revised for technical changes | Bulletin No. 2015-04 | 2015-03 | DEF | 9 |
| III | <i>USSGL Account Transactions:</i> | | | | | |
| III | None | | | | TC | |
| IV | <i>USSGL Account Attributes:</i> | | | | | |
| 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 | 415700 | Revised GTAS Fund Type Code attribute domain values from "EG/ES/ET" to "ES/ET" | Bulletin No. 2015-04 | 2015-04 | ATT TBL | 9 |
| IV | 436500 | Revised GTAS Fund Type Code attribute domain value from "EP" to "EG/EP"; Revised Reporting Type Code attribute domain value from "E" to "E/U" | Bulletin No. 2015-04 | 2015-03 | ATT TBL | 59 |
| V | <i>USSGL Crosswalks to Standard External Reports:</i> | | | | | |
| Balance Sheet: | | | | | | |
| V | <u>Line</u> | | | | | |
| V | None | | | | BS | |
| V | <u>Footnote</u> | | | | | |

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|--|---------------------|--|----------------------|-----------------------------------|--------------------------|-------------------------------|
| V | None | | | | BS | |
| Statement of Net Cost: | | | | | | |
| V | <u>Line</u> | | | | | |
| V | None | | | | SNC | |
| V | <u>Footnote</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 | Revised GTAS Fund Type Code attribute domain values from "ER/ET" to "EP/ER/ET" for USSGL account 414600 | Bulletin No. 2015-04 | 2015-03 | SBR | 58 |
| v | 1020 | Revised TAS Status Code attribute domain value from "U/E" to "U" with Authority Type Code attribute domain value of "B" for USSGL account 414600 | Bulletin No. 2015-04 | 2015-03 | SBR | 9 |
| v | 1290 | Revised GTAS Fund Type Code attribute domain value from "EG/ES/ET" to "ES/ET" for USSGL account 415700 | Bulletin No. 2015-04 | 2015-04 | SBR | 9 |
| v | 1490 | Revised GTAS Fund Type Code attribute domain value from "ER" to "EP/ER" for USSGL account 404700 | Bulletin No. 2015-04 | 2015-03 | SBR | 58 |
| V | <u>Footnote</u> | | | | | |
| V | None | | | | SBR | |

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|--|---------------------|---|----------------------|-----------------------------------|--------------------------|-------------------------------|
| SF 133: Report on Budget Execution and Budgetary Resources: | | | | | | |
| | <u>Column</u> | | | | | |
| V | None | | | | SF 133 | |
| | <u>Line</u> | | | | | |
| V | 1020 | Revised GTAS Fund Type Code attribute domain values from "ER/ET" to "EP/ET" with Financing Account Code attribute domain value "N" for USSGL account 414600 | Bulletin No. 2015-04 | 2015-03 | SF 133 | 9 |
| V | 1020 | Revised TAS Status Code attribute domain value from "U/E" to "U" with Authority Type Code attribute domain value of "B" for USSGL account 414600 | Bulletin No. 2015-04 | 2015-03 | SF 133 | 9 |
| V | 1020 | Revised GTAS Fund Type Code attribute domain value from "ER" to "EP/ER" with Financing Account Code attribute domain value "D" for USSGL account 414600 | Bulletin No. 2015-04 | 2015-03 | SF 133 | 58 |
| V | 1080 | Deleted USSGL account 414600 with Authority Type Code attribute domain value of "B" | Bulletin No. 2015-04 | 2015-03 | SF 133 | 9 |
| V | 1200 | Deleted USSGL account 415700 with GTAS Fund Type Code attribute domain value of "EG" | Bulletin No. 2015-04 | 2015-04 | SF 133 | 9 |
| V | 1422 | Revised GTAS Fund Type Code attribute domain value from "ER" to "EP/ER" with Financing Account Code attribute domain value "D" for USSGL account 414600 | Bulletin No. 2015-04 | 2015-03 | SF 133 | 58 |
| V | 1430 | Added row with GTAS Fund Type Code attribute domain values "EP/ER" and Financing Account Code attribute domain value "D" for USSGL account 404700 | Bulletin No. 2015-04 | 2015-03 | SF 133 | 58 |
| | <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 | 1020 | Revised GTAS Fund Type Code attribute domain values from "ER/ET" to "EP/ET" with Financing Account Code attribute domain value "N" for USSGL account 414600 | Bulletin No. 2015-04 | 2015-03 | P&F | 9 |
| V | 1020 | Revised GTAS Fund Type Code attribute domain value from "ER" to "EP/ER" with Financing Account Code attribute domain value "D" for USSGL account 414600 | Bulletin No. 2015-04 | 2015-03 | P&F | 58 |
| V | 1200 | Deleted USSGL account 415700 with GTAS Fund Type Code attribute domain value of "EG" | Bulletin No. 2015-04 | 2015-04 | P&F | 9 |
| V | 1422 | Revised GTAS Fund Type Code attribute domain value from "ER" to "EP/ER" with Financing Account Code attribute domain value "D" for USSGL account 414600 | Bulletin No. 2015-04 | 2015-03 | P&F | 58 |
| | <u>Footnote</u> | | | | | |
| V | None | | | | P&F | |

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|----------------|---|---|----------------------|-----------------------------------|--------------------------|-------------------------------|
| | 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 | Recip. Cat. | Revised Line 3.4 Reciprocal Category from blank to "12" | Bulletin No. 2015-04 | 2015-03 | RBS | 9 |
| VI | <u>Line</u> | | | | | |
| VI | None | | | | | |
| VI | <u>Footnote</u> | | | | | |
| VI | None | | | | RBS | |
| | Reclassified Statement of Net Cost: | | | | | |
| VI | <u>Line</u> | | | | | |
| VI | 12.6 | Revised Federal Non-Federal Code attribute domain value from "G/Z" to "Z" for USSGL accounts 599000 and 599100 | Bulletin No. 2015-04 | 2015-03 | RSNC | 9 |
| 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 | <i>Validations and Edits for Fiscal 2015 Reporting</i> | | | | | |
| VII | Validations | | | | | |
| | <u>Validation Number</u> | | | | | |
| VII | 21E | Removed the pass exceptions for USSGL account 411900 with GTAS Fund Type Code attribute domain values "ES/ET" and USSGL account 415700 with GTAS Fund Type Code attribute domain value "EG" | Bulletin No. 2015-04 | 2015-04 | VAL | 9 |

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|----------------|---------------------|---|----------------------|-----------------------------------|--------------------------|-------------------------------|
| VII | 31E | Added pass exception for TAS 020X0503000 with BEA Category Indicator attribute domain value "M" | Bulletin No. 2015-04 | 2015-03 | VAL | 28 |
| VII | 32 | Revised validation to allow the use of Year of Budget Authority Indicator attribute domain value "NEW" with Is First Year Indicator "N" when Prior Year Adjustment Code attribute domain value is "B" or "P" for single and multi-year TAS | Bulletin No. 2015-04 | 2015-04 | VAL | 9 |
| VII | 32E | Removed pass exceptions that were no longer required | Bulletin No. 2015-04 | 2015-04 | VAL | 9 |
| VII | 53 | Added USSGL account 463500 | Bulletin No. 2015-04 | 2015-04 | VAL | 9 |
| VII | 67 | Created validation to limit the use of USSGL account 414600 with Authority Type Code attribute domain value "B" for Borrowing Authority | Bulletin No. 2015-04 | 2015-03 | VAL | 28 |
| VII | 67E | Added pass exceptions for OMB approved TAS | Bulletin No. 2015-04 | 2015-03 | VAL | 28 |
| VII | 68 | Created validation to limit the use of USSGL account 404700 with Authority Type Code attribute domain value "B", BEA Category Indicator attribute domain value "M", Financing Account Code attribute domain value "D" and GTAS Fund Type Code attribute domain values "EP/ER" | Bulletin No. 2015-04 | 2015-03 | VAL | 28 |
| VII | 68E | Added pass exceptions for OMB approved TAS | Bulletin No. 2015-04 | 2015-03 | VAL | 28 |
| VII | 69 | Created validation to limit the use of USSGL account 411900 with GTAS Fund Type Code attribute domain values "ES/ET" | Bulletin No. 2015-04 | 2015-04 | VAL | 9 |
| VII | 69E | Added pass exceptions for OMB approved TAS | Bulletin No. 2015-04 | 2015-04 | VAL | 9 |
| VII | Edits | | | | | |
| | <u>Edit Number</u> | | | | | |
| VII | 11 | Removed USSGL account 162300 from the left side of the edit | Bulletin No. 2015-04 | 2015-04 | EDIT | 28 |
| VII | 19 | Added USSGL account 463500 to the left side of the edit | Bulletin No. 2015-04 | 2015-04 | EDIT | 9 |
| VII | 21 | Added USSGL account 415500 to the 413700 closing group | Bulletin No. 2015-04 | 2015-03 | EDIT | 9 |
| VII | 21 | Added USSGL account 438400 with Authority Type Code attribute domain value "B" to the 438400 closing group | Bulletin No. 2015-04 | 2015-03 | EDIT | 9 |
| VII | 23 | Added USSGL accounts 577700 and 577800 to the left side of the edit | Bulletin No. 2015-04 | 2015-03 | EDIT | 9 |
| VII | 24 | Added USSGL account 463500 to the left side of the edit | Bulletin No. 2015-04 | 2015-03 | EDIT | 9 |
| VII | 46 | Added USSGL accounts 415500 and 419900 to the left side of the edit | Bulletin No. 2015-04 | 2015-03 | EDIT | 9 |
| VII | 47 | Added USSGL accounts 415500, 429000 and 488200 to the left side of the edit | Bulletin No. 2015-04 | 2015-03 | EDIT | 9 |
| | | | | | | |