To: Heads of Government Departments, Agencies, and Others Concerned


1. Purpose-This USSGL Bulletin revises the USSGL and replaces all previous amendments.

2. Rescission

Bulletin No. 2017-06 rescinds the following publications:

- Bulletin No. 2016-05 (June 2016)
- Bulletin No. 2016-07 (August 2016)
- Bulletin No. 2017-01 (December 2016)
- Bulletin No. 2017-04 (March 2017)

3. Explanation of Updates

Bulletin No. 2017-06 USSGL includes two parts:

- Part 1 Fiscal Year (FY) 2017, replaces USSGL Part 1 FY 2016 reporting
- Part 2 FY 2018, replaces USSGL Part 2 FY 2017 reporting

4. Overall Changes to the USSGL

- Part 1 FY 2017-Revised
- Part 2 FY 2018-Revised
- Summary of Changes–The Summary of Changes identifies specific changes made to the USSGL. The summary heading "Consolidated" refers to all changes to date for FY 2017 and FY 2018.

5. Changes by Part/Section

Part 1–FY 2017 Reporting includes Sections I through VII:

Section I: Chart of Accounts–This section includes USSGL accounts required for FY 2017 reporting. Accounts added or revised are in bold typeface.

Section II: Accounts and Definitions–This section includes USSGL accounts required for FY 2017
Section III: Account Transactions—This section provides transactions for USSGL accounts required for FY 2017 reporting.

Section IV: Account Attributes for USSGL Proprietary Account and Budgetary Account Reporting—This section describes USSGL account attributes. It also displays the USSGL account attributes used with each USSGL account for FY 2017 reporting.

Section V: Crosswalks to Standard External Reports for FY 2017 GTAS Reporting—This section provides FY 2017 reporting requirements for USSGL accounts that crosswalk to the following reports:

OMB Form and Content:

- Balance Sheet
- Statement of Net Cost
- Statement of Changes in Net Position
- Statement of Custodial Activity
- Statement of Budgetary Resources
- SF 133: Report on Budget Execution and Budgetary Resources & Schedule P Budget Program and Financing Schedule

Section VI: Crosswalks to Reclassified Statements for FY 2017 Reporting—This section includes crosswalks for use in FY 2017 reporting.

- Reclassified Balance Sheet
- Reclassified Statement of Net Cost
- Reclassified Statement of Operations and Changes in Net Position

Section VII: GTAS Validations and Edits for FY 2017 Reporting—This section includes required Validations and Edits for use in FY 2017 reporting.

Part 2-FY 2018 Reporting includes Sections I through VII:

Section I: Chart of Accounts—This section includes USSGL accounts required for FY 2018 reporting. Accounts added or revised are in bold typeface.

Section II: Accounts and Definitions—This section includes USSGL accounts required for FY 2018 reporting.

Section III: Account Transactions—This section provides transactions for USSGL accounts required for FY 2018 reporting.

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Section VI: Crosswalks to Reclassified Statements for FY 2018 Reporting - This section includes crosswalks for use in FY 2018 reporting.

- Reclassified Balance Sheet
- Reclassified Statement of Net Cost
- Reclassified Statement of Operations and Changes in Net Position

Section VII: GTAS Validations and Edits for FY 2018 Reporting - This section includes required Validations and Edits for use in FY 2018 reporting.

6. Effective Date

- Part 1, requirements for FY 2017, are effectively immediately
- Part 2, requirements for FY 2018, are effective October 1, 2017

7. References

- Memorandum for all CFOs, Deputy CFOs, and CIOs "Treasury's Bureau of the Fiscal Service-Annual Service Updates and Timelines," dated April 10, 2017
- OMB Circular No. A-11, Preparation, Submission and Execution of the Budget - Revised (7/1/2016)

8. Inquiries

Direct questions concerning this bulletin to your agency's USSGL Board representative or Treasury's USSGL Advisory Division:

U.S. Standard General Ledger Advisory Division
Fiscal Accounting
Bureau of the Fiscal Service
PO Box 1328
Parkersburg, WV 26106-1328
Telephone: 202-874-7418

Date: June 1, 2017