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# Treasury Financial Manual

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## Bulletin No. 2017-06

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

**Subject: U.S. Standard General Ledger (USSGL) - A Treasury Financial Manual (TFM) Supplement**

- 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

reporting.

**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 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
- TFM [Volume I, Part 2, Chapter 4700](#), "Agency Reporting Requirements for the Financial Report of the United States Government," dated May 2017
- OMB Circular No. A-11, Preparation, Submission and Execution of the Budget - Revised (7/1/2016)
- OMB Circular No. A-136, Financial Reporting Requirements - Revised (10/7/2016)

## 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  
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