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


1. **Purpose**-This TFM bulletin notifies agencies that Part 1 and Part 2 of the USSGL Supplement has been revised for Fiscal Year (FY) 2017 and FY 2018.

2. **Summary of Changes**-The Summary of Changes identifies specific revisions made to the USSGL. The summary header "Consolidated" refers to all changes to date for FY 2017 and FY 2018.

3. **Changes by Part/Section/File**

Part 1-FY 2017 Reporting changes to files in Sections IV, V, VI, and VII:

**Section IV: Account Attributes for USSGL Proprietary Account and Budgetary Account Reporting**
- USSGL Attribute Table

**Section V: Crosswalks to Standard External Reports for FY 2017 GTAS Reporting**
- OMB Form and Content:
  - Balance Sheet

**Section VI: Crosswalks to Reclassified Statements for FY 2017**
- Reclassified Balance Sheet

**Section VII: GTAS Validations and Edits for FY 2017 Reporting**
- Validation Summary
- Validation Detail
- Edit Summary
- Edit Detail
Part 2-FY 2018 Reporting changes to files in Sections I, II, III, IV, V, VI, and VII:

Section I: Chart of Accounts

Section II: Accounts and Definitions

Section III: Account Transactions

- Transactions
- T-Accounts

Section IV: Account Attributes for USSGL Proprietary Account and Budgetary Account Reporting

- USSGL Attribute Table

Section V: Crosswalks to Standard External Reports for FY 2018 GTAS Reporting

OMB Form and Content:

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

Section VI: Crosswalks to Reclassified Statements for FY 2018

- Reclassified Balance Sheet

Section VII: GTAS Validations and Edits for FY 2018 Reporting

- Validation Summary
- Validation Detail
- Edit Summary
- Edit Detail
- Closing Edits

4. Effective Date

- Part 1, requirements for FY 2017, are effective immediately
- Part 2, requirements for FY 2018, are effective October 1, 2017
5. Inquiries

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

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