



Treasury Financial Manual

Bulletin No. 2017-16

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

**Subject: Change to USSGL Supplement Bulletin No. 2017-06, U.S. Standard General Ledger (USSGL)
- A Treasury Financial Manual (TFM) Supplement**

- 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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