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# Treasury Financial Manual

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## Bulletin No. 2017-01

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

**Subject: Change to USSGL Supplement Letter Bulletin No. 2016-05, 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 USSGL Bulletin No. 2016-05 (available at <https://tfm.fiscal.treasury.gov/v1/supplements/ussgl.html>) have been revised for Fiscal Year (FY) 2016 and FY 2017.

**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 2016 and FY 2017.

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

**Part 1-FY 2016 Reporting includes Sections I through VII:**

**Section I: Chart of Accounts-**This section includes USSGL accounts required for FY 2016 reporting. Accounts added or revised are in bold typeface.

**Section II: Accounts and Definitions-**This section includes USSGL accounts required for FY 2016 reporting.

**Section III: Account Transactions-**This section provides transactions for USSGL accounts required for FY 2016 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 2016 reporting. *-Revised*

**Section V: Crosswalks to Standard External Reports for FY 2016 GTAS Reporting-**This section provides FY 2016 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 *-Revised*

- SF 133: Report on Budget Execution and Budgetary Resources & Schedule P Budget Program and Financing Schedule *-Revised*

**Section VI: Crosswalks to Reclassified Statements for FY 2016 Reporting**-This section includes crosswalks for use in FY 2016 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 2016 Reporting**-This section includes required Validations and Edits for use in FY 2016 reporting. *-Revised*

**Part 2-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. *-Revised*

**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. *-Revised*

**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. *-Revised*

**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 *-Revised*
- SF 133: Report on Budget Execution and Budgetary Resources & Schedule P Budget Program and Financing Schedule *-Revised*

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

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

**Section VII: GTAS Validations and Edits for FY 2017 Reporting**-This section includes required

Validations and Edits for use in FY 2017 reporting. *-Revised*

#### **4. Effective Date**

Part 1, requirements for FY 2016, are effective immediately.

Part 2, requirements for FY 2017, were effective October 1, 2016.

#### **5. Inquiries**

Direct questions concerning this bulletin to the agency's USSGL Board representative (<https://www.fiscal.treasury.gov/ussgl/contact-board-members.html>) or contact the USSGL Advisory Division staff at:

U.S. Standard General Ledger Advisory Division  
Governmentwide Accounting  
Bureau of the Fiscal Service  
Department of the Treasury  
Prince George's Metro Center II  
3700 East-West Highway  
Hyattsville, MD 20782  
Telephone: 202-874-7418

To reach the USSGL Advisory Division staff and/or agency USSGL Board representatives, visit the "Contacts" page on the USSGL website at (<https://www.fiscal.treasury.gov/ussgl/contact-advisory-division.html>).

Date: December 21, 2016