

**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**](https://tfm.fiscal.treasury.gov/v1/supplements/ussgl.html) **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)

1. **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

1. **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.

# 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 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.

# Effective Date

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

# References

* Memorandum for all CFOs, Deputy CFOs, and CIOs “ **[Treasury’s Bureau of the Fiscal](http://www.fiscal.treasury.gov/Annual_FS_Letter.pdf)**

**[Service-Annual Service Updates and Timelines](http://www.fiscal.treasury.gov/Annual_FS_Letter.pdf)**,” dated April 10, 2017

* TFM [**Volume I, Part 2, Chapter 4700**](http://tfm.fiscal.treasury.gov/v1/p2/c470.html), “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)

1. **Inquiries**

Direct questions concerning this bulletin to your agency's [**USSGL Board representative**](https://www.fiscal.treasury.gov/ussgl/contact-board-members.html) or

Treasury's [**USSGL Advisory Division**](https://www.fiscal.treasury.gov/ussgl/contact-advisory-division.html)**:**

U.S. Standard General Ledger Advisory Division

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