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# Treasury Financial Manual

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## 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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