Bulletin No. 2018-08

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


1. Purpose - This Bulletin notifies agencies that Part 1 and Part 2 of the USSGL Supplement has been revised for Fiscal Year (FY) 2018 and FY 2019.

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 2018 and FY 2019.

3. Changes by Part/Section/File

Part 1-FY 2018 Reporting changes to files in Sections I, II, IV, V, and VII:

Section I: Chart of accounts

Section II: Accounts and Definitions

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

Section VII: GTAS Validations and Edits for FY 2018 Reporting
Part 2-FY 2019 Reporting changes to files in Sections I, II, III, IV, V, 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 2019 GTAS Reporting

OMB Form and Content:

Statement of Net Cost
Statement of Changes in Net Position
Statement of Budgetary Resources
SF 133: Report on Budget Execution and Budgetary Resources & Schedule P Budget Program and Financing Schedule

Section VI: Crosswalks to Reclassified Statements for FY 2019 Reporting

Reclassified Statement of Operations and Changes in Net Position

Section VII: GTAS Validations and Edits for FY 2019 Reporting

Validation Detail
Edit Detail
Closing Edits

4. Effective Date

Part 1 requirements for FY 2018 are effective immediately
Part 2 requirements for FY 2019 are effective October 1, 2018

5. Inquiries

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

Jaime M. Saling
Date: August 3, 2018