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


1. Purpose—This Bulletin notifies agencies that Part 1 and Part 2 of the USSGL 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.

3. Changes by Part/Section/File

Part 1—FY 2018 Reporting changes to files in Sections V, VI, and VII:

Section V: Crosswalks to Standard External Reports for FY 2018 GTAS Reporting

OMB Form and Content:

- 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 2018 Reporting

- Reclassified Statement of Operations and Changes in Net Position

Section VII: GTAS Validations and Edits for FY 2018 Reporting

- Validation Detail
- Edit Summary
- Edit Detail
- Closing Edits

Part 2—FY 2019 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

- Transaction Listing
- 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:

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

Section VII: GTAS Validations and Edits for FY 2019 Reporting

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4. Effective Date

- Part 1 and Part 2 requirements are effective immediately

5. Inquiries

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

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