



Treasury Financial Manual

Bulletin No. 2018-05

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 Bulletin revises the [USSGL](#) and replaces all previous amendments.

2. **Rescission**

Bulletin No. 2018-05 rescinds the following publications:

- Bulletin No. 2017-06 (June 2017)
- Bulletin No. 2017-07 (August 2017)
- Bulletin No. 2017-16 (December 2017)
- Bulletin No. 2018-04 (March 2018)

3. **Explanation of Updates**

Bulletin No. 2018-05 USSGL includes two parts:

- Part 1 Fiscal Year (FY) 2018, replaces USSGL Part 1 FY 2017 reporting.
- Part 2 FY 2019, replaces USSGL Part 2 FY 2018 reporting.

4. **Overall Changes to the USSGL**

- Part 1 FY 2018—Revised
- Part 2 FY 2019—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 2018 and FY 2019.

5. **Changes by Part/Section**

Part 1—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.

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 2018 reporting.

Section V: Crosswalks to Standard External Reports for FY 2018 GTAS Reporting—This section provides FY 2018 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 Budget Program and Financing Schedule

Section VI: Crosswalks to Reclassified Statements for FY 2018 Reporting—This section includes crosswalks for use in FY 2018 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 2018 Reporting—This section includes required Validations and Edits for use in FY 2018 reporting.

Part 2—FY 2019 Reporting includes Sections I through VII:

Section I: Chart of Accounts—This section includes USSGL accounts required for FY 2019 reporting. Accounts added or revised are in bold typeface.

Section II: Accounts and Definitions—This section includes USSGL accounts required for FY 2019 reporting.

Section III: Account Transactions—This section provides transactions for USSGL accounts required for FY 2019 reporting.

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Section VII: GTAS Validations and Edits for FY 2019 Reporting—This section includes required Validations and Edits for use in FY 2019 reporting.

6. Effective Date

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

7. References

- [TFM Volume I, Part 2, Chapter 4700](#), "Agency Reporting Requirements for the Financial Report of the United States Government," dated May 2018.
- OMB Circular No. A-11, Revised Transmittal Memorandum No. 91, dated August 1, 2017.
- OMB Circular No. A-11, "Preparation, Submission, and Execution of the Budget," dated August 1, 2017 (Revised August 2017).
- OMB Circular No. A-136 Revised, "Financial Reporting Requirements" (Form and Content), dated August 15, 2017.

8. Inquiries

Direct questions concerning this Bulletin to your agency's [USSGL Board representative](#) or:

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