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# Treasury Financial Manual

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## Bulletin No. 2019-02

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

**Subject: Change to Bulletin No. 2018-05, U.S. Standard General Ledger (USSGL) — A Treasury Financial Manual (TFM) Supplement**

**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**

- Validation Summary
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- Closing Edits

## **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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