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# Treasury Financial Manual

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## 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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## 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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