



Treasury Financial Manual

Bulletin No. 2018-04

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

Subject: Change to Bulletin No. 2017-06, U.S. Standard General Ledger (USSGL) - A Treasury Financial Manual (TFM) Supplement

- 1. Purpose**-This TFM Bulletin notifies agencies that Part 2 of the [USSGL](#) Supplement has been revised for Fiscal Year (FY) 2018.
- 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 2017 and FY 2018.
- 3. Changes by Part/Section/File**

Part 2-FY 2018 Reporting changes to files in Sections III, IV, V, VI, and VII:

Section III: Account Transactions

- Transactions
- T-Accounts

Section IV: Account Attributes for USSGL Proprietary Account and Budgetary Account Reporting

- USSGL Account Attribute Definition Report
- USSGL Attribute Table

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

OMB Form and Content:

- 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 2018 Reporting

- Reclassified Statement of Operations and Changes in Net Position

Section VII: GTAS Validations and Edits for FY 2018 Reporting

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

4. Effective Date

- This Bulletin is effective immediately.

5. Inquiries

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

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