

**Bulletin No. 2019-10**

**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**](https://tfm.fiscal.treasury.gov/v1/supplements/ussgl.html) and replaces all previous amendments.

# Rescission

Bulletin No. 2019-10 rescinds the following publications:

Bulletin No. 2018-05 (June 2018)

Bulletin No. 2018-08 (August 2018)

Bulletin No. 2019-02 (December 2018)

Bulletin No. 2019-06 (March 2019)

# Explanation of Updates

Bulletin No. 2019-10 USSGL includes two parts:

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

Part 2 FY 2020, replaces USSGL Part 2 FY 2019 reporting.

# Overall Changes to the USSGL

Part 1 FY 2019—Revised

Part 2 FY 2020—Revised

Summary of Changes—The Summary of Changes identifies specific changes made to the USSGL.

# Changes by Part/Section

**Part 1—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.

**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 2019 reporting.

**Section V: Crosswalks to Standard External Reports for FY 2019 GTAS Reporting—**This section provides FY 2019 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 2019 Reporting—**This section includes crosswalks for use in FY 2019 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 2019 Reporting—**This section includes required Validations and Edits for use in FY 2019 reporting.

**Part 2—FY 2020 Reporting includes Sections I through VII:**

**Section I: Chart of Accounts—**This section includes USSGL accounts required for FY 2020 reporting.

Accounts added or revised are in bold typeface.

**Section II: Accounts and Definitions—**This section includes USSGL accounts required for FY 2020 reporting.

**Section III: Account Transactions—**This section provides transactions for USSGL accounts required for FY 2020 reporting.

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**Section VII: GTAS Validations and Edits for FY 2020 Reporting—**This section includes required Validations and Edits for use in FY 2020 reporting.

# Effective Date

Part 1 requirements for FY 2019 are effectively immediately

Part 2 requirements for FY 2020 are effective October 1, 2019

# References

[**TFM Volume I, Part 2, Chapter 4700**,](https://tfm.fiscal.treasury.gov/v1/p2/c470.html) "Federal Entity Reporting Requirements for the Financial Report of the United States Government," dated May 2019.

OMB Circular No. A-11, "Preparation, Submission, and Execution of the Budget," dated June 29, 2018.

OMB Circular No. A-136 Revised, "Financial Reporting Requirements" (Form and Content), dated July 30, 2018.

# Inquiries

Direct questions concerning this Bulletin to your agency's [**USSGL Board representative**](https://fiscal.treasury.gov/ussgl/contact-board-members.html) or:

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