



Treasury Financial Manual

Bulletin No. 2018-08

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](#). The summary header "Consolidated" refers to all changes to date for FY 2018 and FY 2019.

3. Changes by Part/Section/File

Part 1—FY 2018 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 2018 GTAS Reporting

OMB Form and Content:

- 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 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

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 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

- 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

- Validation Summary
- Validation Detail

- Edit Summary
- Edit Detail
- Closing Edits

4. Effective Date

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

5. Inquiries

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

Jaime M. Saling
Director, Financial Reports and Advisory Division
Fiscal Accounting
Bureau of the Fiscal Service
PO Box 1328
Parkersburg, WV 26106-1328
Telephone: 304-480-6485
Fax: 304-480-5176

Date: August 3, 2018