

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

# 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)

# 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.

# 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.

# 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.

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# Effective Date

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

# References

[**TFM Volume I, Part 2, Chapter 4700,**](https://tfm.fiscal.treasury.gov/v1/p2/c470.html) "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.

# Inquiries

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

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