

# **Treasury Financial Manual**

# **Bulletin No. 2019-02**

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 <u>USSGL</u> 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.
- 3. Changes by Part/Section/File

Part 1—FY 2018 Reporting changes to files in Sections V, VI, and VII:

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

OMB Form and Content:

- 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 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 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 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 and Part 2 requirements are effective immediately

#### 5. Inquiries

Direct questions concerning this Bulletin to your agency's **USSGL Board representative** or:

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