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# Treasury Financial Manual

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## 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](#) and replaces all previous amendments.

### **2. 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)

### **3. 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.

### **4. 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.

### **5. 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.

## 6. Effective Date

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

## 7. References

- [TFM Volume I, Part 2, Chapter 4700](#), "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.

## 8. 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

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