



Treasury Financial Manual

Bulletin No. 2019-06

To: Heads of Government Departments, Agencies, and Others Concerned

Subject: Changes to U.S. Standard General Ledger (USSGL) — A Treasury Financial Manual (TFM) Supplement

1. Purpose—This Bulletin notifies agencies that Part 2 of the [USSGL](#) has been revised for Fiscal Year (FY) 2019.

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

3. Changes by Part/Section/File

Part 2—FY 2019 Reporting changes to files in Sections IV, V, VI, and VII:

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:

- 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 Operations and Changes in Net Position

Section VII: GTAS Validations and Edits for FY 2019 Reporting

- Validation Detail
- Edit Detail

4. Effective Date

- 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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