



Treasury Financial Manual

Bulletin No. 2019-14

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 1 and Part 2 of the [USSGL](#) have been revised for Fiscal Year (FY) 2019 and FY 2020.

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

3. Changes by Part/Section/File

Part 1—FY 2019 Reporting changes to files in Sections IV, V, and VII:

Section IV: Account Attributes for USSGL Proprietary Account and Budgetary Account Reporting

- USSGL Account Attribute Definition Report
- USSGL Attribute Table

Section V: Crosswalks to Standard External Reports for FY 2019 GTAS Reporting

OMB Form and Content:

- 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 VII: GTAS Validations and Edits for FY 2019 Reporting

- Validation Summary
- Validation Detail
- Edit Summary
- Edit Detail

Part 2—FY 2020 Reporting changes to files includes Sections IV, V, and VII:

Section IV: Account Attributes for USSGL Proprietary Account and Budgetary Account Reporting

- USSGL Account Attribute Definition Report
- USSGL Attribute Table

Section V: Crosswalks to Standard External Reports for FY 2020 GTAS Reporting

OMB Form and Content:

- Statement of Custodial Activity
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4. Effective Date

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

5. Inquiries

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

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Date: August 1, 2019