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# Treasury Financial Manual

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## 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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## **Section VII: GTAS Validations and Edits for FY 2020 Reporting**

- Validation Summary
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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:

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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