



Treasury Financial Manual

Bulletin No. 2025-02

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. 2025-02 rescinds the following publications:

- Bulletin No. 2024-01 (December 2023)
- Bulletin No. 2024-03 (March 2024)
- Bulletin No. 2024-04 (June 2024)
- Bulletin No. 2024-06 (September 2024)

3. Explanation of Updates

- Bulletin No. 2025-02 USSGL includes two parts:
- Part 1 FY 2025, replaces USSGL Part 1 FY 2024 reporting.
- Part 2 FY 2026, replaces USSGL Part 2 FY 2025 reporting.

4. Overall Changes to the USSGL

- Part 1 FY 2025—Revised
- Part 2 FY 2026—Revised
- Summary of Changes—The Summary of Changes identifies specific changes made to the USSGL.

5. Changes by Part/Section

Part 1—FY 2025 Reporting includes Sections I through VII:

Section I: Chart of Accounts

Section II: Accounts and Definitions

Section III: Account Transactions

- Transaction Categories
- Transaction Listing
- Transactions
- T-Accounts

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

- USSGL Account Attribute Definition Report
- USSGL Account Attribute Table

Section V: Crosswalks to Standard External Reports for FY 2025 GTAS Reporting

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 2025 Reporting

- Reclassified Statement of Net Cost
- Reclassified Statement of Operations and Changes in Net Position

Section VII: GTAS Validations and Edits for FY 2025 Reporting.

- Validations Detail
- Validations Summary
- Edits Detail
- Edits Summary
- Closing Edit Details

Part 2—FY 2026 Reporting includes Sections I through VII:

Section I: Chart of Accounts

Section II: Accounts and Definitions

Section III: Account Transactions

- Transaction Categories
- Transaction Listing
- Transactions
- T-Accounts

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

- USSGL Account Attribute Definition Report
- USSGL Account Attribute Table

Section V: Crosswalks to Standard External Reports for FY 2026 GTAS Reporting

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 2026 Reporting

- Reclassified Statement of Net Cost
- Reclassified Statement of Operations and Changes in Net Position

Section VII: GTAS Validations and Edits for FY 2026 Reporting

- Validations Detail
- Validations Summary
- Edits Detail
- Edits Summary
- Closing Edit Details

6. Effective Date

- Part 1 requirements for FY 2025 are effective immediately.
- Part 2 requirements for FY 2026 are effective October 1, 2025.

7. References

- [TFM Volume I, Part 2, Chapter 4700](#), "Federal Entity Reporting Requirements for the Financial Report of the United States Government," dated November 2024.
- OMB Circular No. A-11, "Preparation, Submission, and Execution of the Budget," dated July 2024.
- OMB Circular No. A-136 Revised, "Financial Reporting Requirements" (Form and Content), dated May 2024.

8. Inquiries

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

Andrew Morris
Director, General Ledger and Intragovernmental Transaction Division
Fiscal Accounting
Bureau of the Fiscal Service
PO Box 1328
Parkersburg, WV 26106-1328
Email: USSGLTeam@fiscal.treasury.gov

Date: December 12, 2024

-