



Treasury Financial Manual

Bulletin No. 2025-08

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

Subject: Change to Bulletin No. 2025-06, 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](#) Supplement have been revised for Fiscal Year (FY) 2025 and FY 2026.

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

3. Changes by Part/Section/File:

Part 1 - FY 2025 Reporting changes to files in Sections I, II, III, IV, V, VI, and VII:

Section I: Chart of Accounts

Section II: Accounts and Definitions

Section III: Account Transactions

- Transaction Listing
- Transactions
- T-Accounts

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

- 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 and Schedule P: Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Section VI: Crosswalks to Reclassified Statements

- 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 Edits Details

Part 2 - FY 2026 Reporting changes to files in Sections I, II, III, IV, V, VI, and VII:

Section I: Chart of Accounts

Section II: Accounts and Definitions

Section III: Account Transactions

- Transaction Listing
- Transactions
- T-Accounts

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

- 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 and Schedule P: Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Section VI: Crosswalks to Reclassified Statements

- 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 Edits Details

4. Effective Date:

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

5. 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: September 4, 2025