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# Treasury Financial Manual

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## Bulletin No. 2024-04

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

**Subject:** Change to Bulletin No. 2024-03, 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) 2024 and FY 2025.

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

**3. Changes by Part/Section/File:**

**Part 1 - FY 2024 Reporting changes to files in Sections II, III, IV, V, and VII:**

**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 2024 GTAS Reporting**

OMB Form and Content:

- Statement of Budgetary Resources
- SF 133 and Schedule P: Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

## **Section VII: GTAS Validations and Edits for FY 2024 Reporting**

- Validations Detail
- Validations Summary
- Edits Detail
- Edits Summary

## **Part 2 - FY 2025 Reporting changes to files in Sections I, II, III, IV, V, 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:

- Statement of Budgetary Resources
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## **Section VII: GTAS Validations and Edits for FY 2025 Reporting**

- Validations Detail
- Validations Summary
- Edits Detail
- Edits Summary
- Edits Closing

#### **4. Effective Date:**

- Part 1 requirements for FY 2024 are effective immediately.
- Part 2 requirements for FY 2025 are effective October 1, 2024.

## 5. Inquiries:

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

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