



Treasury Financial Manual

Bulletin No. 2023-04

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

Subject: Change to U.S. Standard General Ledger (USSGL) — A Treasury Financial Manual (TFM) Supplement

1. Purpose: This bulletin notifies agencies that Part 1 and 2 of the [USSGL](#) Supplement have been revised for Fiscal Year (FY) 2023 and 2024.

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

3. Changes by Part/Section/File:

Part 1 - FY 2023 Reporting changes to files in Sections III, IV, V, and VII:

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 2023 GTAS Reporting

OMB Form and Content:

- Balance Sheet
- 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 for FY 2023 Reporting

- Reclassified Balance Sheet

Section VII: GTAS Validations and Edits for FY 2023 Reporting

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

Part 2 - FY 2024 Reporting changes to files in Sections III, IV, V, and VII:

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:

- Balance Sheet
- Statement of Net Cost
- 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 for FY 2024 Reporting

- Reclassified Balance Sheet

Section VII: GTAS Validations and Edits for FY 2024 Reporting

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

4. Effective Date:

- Part 1 requirements for FY 2023 are effective immediately.
- Part 2 requirements for FY 2024 are effective immediately.

5. Inquiries:

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

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