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# Treasury Financial Manual

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## Bulletin No. 2022-04

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](#) Supplement have been revised for Fiscal Year (FY) 2021 and FY 2022.
2. **Summary of Changes:** The Summary of Changes identifies specific revisions made to the USSGL.
3. **Changes by Part/Section/File:**

Part 1 - FY 2021 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 Table
- USSGL Attribute Definition Report

Section V: Crosswalks to Standard External Reports for FY 2021 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 2021 Reporting

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

Part 2 - FY 2022 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
- USSGL Attribute Definition Report

**Section V: Crosswalks to Standard External Reports for FY 2022 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 2022 Reporting**

- Reclassified Balance Sheet

**Section VII: GTAS Validations and Edits for FY 2022 Reporting**

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

**4. Effective Date**

Part 1 requirements for FY 2021 are effective immediately.

Part 2 requirements for FY 2022 are effective immediately.

**5. Inquiries:**

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

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