



---

# Treasury Financial Manual

---

## Bulletin No. 2022-04

**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 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
- Edits Closing 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:

Chris Beck  
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](mailto:USSGLTeam@fiscal.treasury.gov)

Date: December 16, 2021