# U.S. Standard General Ledger
## Summary of Changes

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| **Bulletin No. 2022-16**  
**Part 1 Fiscal 2022**  
**I**  
**USSGL Chart of Accounts:** | | | | | | |
| I | 414910 | Added | Bulletin No. 2022-16 | 2022-11 | COA | 8 |
| I | 423500 | Added | Bulletin No. 2022-16 | 2022-11 | COA | 8 |
| **II**  
**USSGL Accounts and Definitions:** | | | | | | |
| II | 414910 | Added | Bulletin No. 2022-16 | 2022-11 | DEF | 8 |
| II | 423500 | Added | Bulletin No. 2022-16 | 2022-11 | DEF | 8 |
| **III**  
**USSGL Account Transactions:** | | | | | | |
| III | A162 | Deleted | Bulletin No. 2022-16 | 2022-11 | TC | 1 |
| III | A217 | Added | Bulletin No. 2022-16 | 2022-11 | TC | 8 |
| III | A218 | Added | Bulletin No. 2022-16 | 2022-11 | TC | 8 |
| III | A222 | Added | Bulletin No. 2022-16 | 2022-11 | TC | 8 |
| III | A223 | Added | Bulletin No. 2022-16 | 2022-11 | TC | 8 |
| III | F112 | Revised | Bulletin No. 2022-16 | 2022-11 | TC | 8 |
| III | F303 | Added | Bulletin No. 2022-16 | 2022-11 | TC | 8 |
| III | F306 | Revised | Bulletin No. 2022-16 | 2022-11 | TC | 8 |
| **IV**  
**USSGL Account Attributes:** | | | | | | |
| IV | USSGL Proprietary and Budgetary Account Attribute Definition Report: | | | | | |
| IV | USSGL Proprietary and Budgetary Account Attribute Table: | | | | | |
| IV | Attribute | | | | | |
| IV | 414910 | Added | Bulletin No. 2022-16 | 2022-11 | ATT TBL | 8 |
| IV | 423500 | Added | Bulletin No. 2022-16 | 2022-11 | ATT TBL | 8 |
| IV | 439401 | Revised Debit Credit Indicator attribute domain value from "C" to "D/C" | Bulletin No. 2022-16 | 2022-11 | ATT TBL | 1 |
| IV | 439402 | Revised Begin End Indicator attribute domain value from "B/E" to "E"; Revised Debit Credit Indicator attribute domain value from "D" to "D/C" | Bulletin No. 2022-16 | 2022-11 | ATT TBL | 1 |
| **V**  
**USSGL Crosswalks to Standard External Reports:** | | | | | | |
| V | Balance Sheet: | | | | | |
| V | Column | | | | | |
| V | Line | | | | | |
| | Footnote | | | | | |
| | Statement of Net Cost: | | | | | |
| V | Line | | | | | |
| V | None | | | | | |

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V USSGL Crosswalks to Reclassified Statements:
## U.S. Standard General Ledger
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### U.S. Standard General Ledger

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**Bulletin No. 2022-16**

**Part 2 Fiscal 2023**

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**Reclassified Statement of Operations and Changes in Net Position**

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**Validations and Edits**

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<td>Bulletin No. 2022-16</td>
<td>2023-01</td>
<td>EDIT</td>
<td>1</td>
</tr>
<tr>
<td>VII</td>
<td>183</td>
<td>Added</td>
<td>Bulletin No. 2022-16</td>
<td>2023-01</td>
<td>EDIT</td>
<td>12</td>
</tr>
<tr>
<td>Bulletin No. 2022-16</td>
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<tr>
<td>1</td>
<td>Change based on OMB guidance/approval.</td>
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</tr>
<tr>
<td>2</td>
<td>This change is required to correct an error.</td>
<td></td>
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</tr>
<tr>
<td>3</td>
<td>This change was due to a change to Appendix 3 of the TFM Volume 1, Part 2, Chapter 4700.</td>
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</tr>
<tr>
<td>4</td>
<td>Change needed to be in compliance with OMB Circular No. A-11 appendix F.</td>
<td></td>
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<tr>
<td>5</td>
<td>Revised Credit Cohort attribute domain values to add next fiscal year.</td>
<td></td>
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<tr>
<td>6</td>
<td>Change required because OMB/Treasury deemed TAS exception to established validation.</td>
<td></td>
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<tr>
<td>7</td>
<td>Revised USSGL title and/or definition to accurately describe the use of this USSGL account.</td>
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<tr>
<td>8</td>
<td>Required because of the creation, deletion, or change of a USSGL account.</td>
<td></td>
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<tr>
<td>9</td>
<td>Change needed to be in compliance with OMB Circular No. A-136.</td>
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</tr>
<tr>
<td>10</td>
<td>Some validation exceptions are only needed or approved for a certain fiscal year(s) and do not carry over to the following fiscal year.</td>
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<tr>
<td>11</td>
<td>This change was due to a change to Appendix 2 of the TFM Volume 1, Part 2, Chapter 4700.</td>
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<tr>
<td>12</td>
<td>Change required due to the passage of new Public Law(s) associated with Disaster Emergency Funding</td>
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<tr>
<td>13</td>
<td>Change is a part of proposed analytical edit development based on prior period results</td>
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<tr>
<td>14</td>
<td>Updates required to provide clarification to agencies.</td>
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<tr>
<td>15</td>
<td>Change is related to GTAS code changes or enhancements.</td>
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<tr>
<td>16</td>
<td>Change is needed to account for Treasury approved changes for custodial TAS in the 36XX main account series.</td>
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<tr>
<td>17</td>
<td>Change is needed to account for the extension of a requirement deadline.</td>
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</tbody>
</table>