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# Treasury Financial Manual

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## Bulletin No. 2021-20

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

**Subject: Change to Bulletin No. 2021-17, 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 I, II, III, IV, V, VI, 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 2021 GTAS Reporting**

OMB Form and Content:

- Balance Sheet
- Statement of Changes in Net Position
- Statement of custodial Activity
- 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 2021 Reporting**

- Reclassified Balance Sheet
- Reclassified Statement of Net Cost
- Reclassified Statement of Operations and Changes in Net Position

#### **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, VI, and VII:**

##### **Section I: Chart of Accounts**

##### **Section II: Accounts and Definitions**

##### **Section III: Account Transactions**

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- Transaction Listing
- Transactions
- T-Accounts

##### **Section IV: Account Attributes for USSGL Proprietary Account and Budgetary Account Reporting**

- USSGL Account Attribute Table

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### 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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