



Treasury Financial Manual

Bulletin No. 2021-12

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 2 of the [USSGL](#) Supplement has been revised for Fiscal Year 2021.

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

3. **Changes by Part/Section/File:**

Part 2—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 Definition Report
- USSGL Account Attribute Table

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

OMB Form and Content:

- Balance Sheet
- Statement of Budgetary Resources

Section VI: Crosswalks to Reclassified Statements for FY 2021 Reporting

- Reclassified Balance Sheet
- 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

4. Effective Date:

Part 2 requirements for FY 2021 are effective immediately.

5. Inquiries:

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

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