



Treasury Financial Manual

Bulletin No. 2021-17

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

Subject: U.S. Standard General Ledger (USSGL) — A Treasury Financial Manual (TFM) Supplement

1. Purpose—This bulletin revises the [USSGL](#) and replaces all previous amendments.

2. Rescission

Bulletin No. 2021-17 rescinds the following publications:

- Bulletin No. 2020-15 (June 2020)
- Bulletin No. 2020-21 (August 2020)
- Bulletin No. 2021-07 (December 2020)
- Bulletin No. 2021-12 (March 2021)

3. Explanation of Updates

Bulletin No. 2021-17 USSGL includes two parts:

- Part 1 Fiscal Year (FY) 2021, replaces USSGL Part 1 FY 2020 reporting.
- Part 2 FY 2022, replaces USSGL Part 2 FY 2021 reporting.

4. Overall Changes to the USSGL

- Part 1 FY 2021—Revised
- Part 2 FY 2022—Revised
- Summary of Changes—The Summary of Changes identifies specific changes made to the USSGL.

5. Changes by Part/Section

Part 1—FY 2021 Reporting includes Sections I through VII:

Section I: Chart of Accounts—This section includes USSGL accounts required for FY 2021 reporting.

Section II: Accounts and Definitions—This section includes USSGL accounts required for FY 2021 reporting.

Section III: Account Transactions—This section provides transactions for USSGL accounts required for FY 2021 reporting.

- Transaction Categories
- Transaction Listing
- Transactions
- T-Accounts

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

—This section describes USSGL account attributes. It also displays the USSGL account attributes used with each USSGL account for FY 2021 reporting.

- USSGL Account Attribute Definition Report
- USSGL Account Attribute Table

Section V: Crosswalks to Standard External Reports for FY 2021 GTAS Reporting—This section provides FY 2021 reporting requirements for USSGL accounts that crosswalk to the following reports:

OMB Form and Content:

- Balance Sheet
- Statement of Net Cost
- Statement of Changes in Net Position
- Statement of Custodial Activity
- Statement of Budgetary Resources
- SF 133: Report on Budget Execution and Budgetary Resources & Schedule P Budget Program and Financing Schedule

Section VI: Crosswalks to Reclassified Statements for FY 2021 Reporting—This section includes crosswalks for use in 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—This section includes required Validations and Edits for use in FY 2021 reporting.

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

Part 2—FY 2022 Reporting includes Sections I through VII:

Section I: Chart of Accounts—This section includes USSGL accounts required for FY 2022 reporting.

Section II: Accounts and Definitions—This section includes USSGL accounts required for FY 2022 reporting.

Section III: Account Transactions—This section provides transactions for USSGL accounts required for FY 2022 reporting.

- Transaction Categories
- Transaction Listing
- Transactions
- T-Accounts

Section IV: Account Attributes for USSGL Proprietary Account and Budgetary Account Reporting—This section describes USSGL account attributes. It also displays the USSGL account attributes used with each USSGL account for FY 2022 reporting.

- USSGL Account Attribute Definition Report
- USSGL Account Attribute Table

Section V: Crosswalks to Standard External Reports for FY 2022 GTAS Reporting—This section provides FY 2022 reporting requirements for USSGL accounts that crosswalk to the following reports:

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OMB Form and Content:

- Balance Sheet
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- Statement of Changes in Net Position
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- Statement of Budgetary Resources
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Section VI: Crosswalks to Reclassified Statements for FY 2022 Reporting—This section includes crosswalks for use in FY 2022 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 2022 Reporting—This section includes required Validations and Edits for use in FY 2022 reporting.

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

- Closing Edit Details

6. Effective Date

- Part 1 requirements for FY 2021 are effective immediately.
- Part 2 requirements for FY 2022 are effective October 1, 2021.

7. References

- [TFM Volume I, Part 2, Chapter 4700](#), "Federal Entity Reporting Requirements for the Financial Report of the United States Government," dated June 2020.
- OMB Circular No. A-11, "Preparation, Submission, and Execution of the Budget," dated March 24, 2021.
- OMB Circular No. A-136 Revised, "Financial Reporting Requirements" (Form and Content), dated August 27, 2020.

8. Inquiries

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

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