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# Treasury Financial Manual

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## Bulletin No. 2021-07

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

Subject: Change to Bulletin No. 2020-15, 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) 2020 and FY 2021.
2. **Summary of Changes:** The Summary of Changes identifies specific revisions made to the USSGL.
3. **Changes by Part/Section/File:**

Part 1-FY2020 Reporting changes to files in Sections IV, V, VI, and VII:

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 2020 GTAS Reporting

OMB Form and Content:

- 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 2020 Reporting

- Reclassified Statement of Operations and Changes in Net Position

Section VII: GTAS Validations and Edits for FY 2020 Reporting

- Validations Detail
- Edits Detail

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 Table

**Section V: Crosswalks to Standard External Reports for FY 2021 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 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
- Closing Edit Details

**4. Effective Date:**

Part 1 requirements for FY 2020 are effective immediately.

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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