Bulletin No. 2021-07

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


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:

Jaime M. Saling