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) 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**
     - 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

- 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 2022 GTAS Reporting

OMB Form and Content:

- Balance Sheet
- Statement of Changes in Net Position
- Statement of Budgetary Resources
- Statement of Custodial Activity
- 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 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

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

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](mailto:USSGLTeam@fiscal.treasury.gov) or:

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