



# Treasury Financial Manual

Transmittal Letter No. S2 12-03

Volume I

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

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

## 1. Purpose

This transmittal letter (T/L) revises the USSGL and replaces all previous amendments.

## 2. Rescission

T/L No. S2 12-03 rescinds T/L No. S2 12-02 USSGL, dated March 30, 2012.

## 3. Explanation of Updates

T/L No. S2 12-03 USSGL includes three parts:

- Part 1, effective fiscal 2012, updates Part 1 of the March 2012 USSGL for fiscal 2012 reporting.
- Part 2, effective fiscal 2013, updates Part 1 of the March 2012 USSGL for fiscal 2013 reporting.
- Part 3, effective fiscal 2014, updates Part 2 of the March 2012 USSGL for fiscal 2014 reporting.

See the table below for further details.

| T/L No. S2 12-03 USSGL (July 2012) | For Reporting Year | Updates T/L No. S2 12-02 USSGL (March 2012) | FMS System Used  | Effective Date  |
|------------------------------------|--------------------|---|--|---|
| Part 1                             | 2012               | Part 1 for fiscal 2012 reporting            | Federal Agency Centralized Trial-Balance System (FACTS) I and II                                   | Immediately   |
| Part 2                             | 2013               | Part 1 for fiscal 2012 reporting            | FACTS I and II   | October 1, 2012                                       |
| Part 3                             | 2014               | Part 2 for fiscal 2013 reporting            | Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS) implementation testing | GTAS testing, Immediately Production, October 1, 2013 |

#### 4. Overall Changes to the USSGL

T/L S2 12-03 USSGL includes the following overall changes:

**Part 1 – Fiscal 2012**

- Revised

**Part 2 – Fiscal 2013**

- Revised

**Part 3 – Fiscal 2014**

- GTAS environment
- Implements six-digit USSGL account numbers

**Summary of Changes**—The Summary of Changes identifies specific changes made to the USSGL. The summary heading “consolidated” refers to all changes to date for fiscal 2012.

#### 5. Changes by Part/Section

**Part 1—Fiscal 2012 reporting includes Sections I through VI:**

**Section I: Chart of Accounts**—This section includes USSGL accounts that are required for fiscal 2012 reporting.—Revised

**Section II: Accounts and Definitions**—This section includes USSGL accounts that are required for fiscal 2012 reporting.—Revised

**Section III: Account Transactions**—This section provides transactions for USSGL accounts effective October 1, 2011, for fiscal 2012 reporting.—Revised

**Section IV: Account Attributes for USSGL Proprietary Accounts and FACTS II Reporting**—This section describes USSGL account attributes. It also displays the USSGL account attributes used with each USSGL account for the Federal Agency Centralized Trial-Balance System (FACTS) I and FACTS II for fiscal 2012 reporting.—Revised

**Section V: Crosswalks to Standard External Reports for Fiscal 2012 Reporting**—This section provides fiscal 2012 reporting requirements for USSGL accounts that crosswalk to the following reports:

- Office of Management and Budget (OMB)—SF 133: Report on Budget Execution and Budgetary Resources and the Budget Program and Financing (P&F) Schedule (combined crosswalk)—Revised
- FMS 2108: Yearend Closing Statement—No changes
- OMB Form and Content— Balance Sheet, Statement of Net Cost, Statement of Changes in Net Position, Statement of Custodial Activity, and Statement of Budgetary Resources—Revised

**Section VI: Crosswalks – Reclassified Statements for Fiscal 2012 Reporting**—This section includes crosswalks for use in fiscal 2012.

- Reclassified Balance Sheet—Revised
- Reclassified Statement of Net Cost—Revised
- Reclassified Statement of Changes in Net Position—Revised

**Part 2—Fiscal 2013 reporting includes Sections I through V:**

**Section I: Chart of Accounts**—This section includes USSGL accounts that are required for fiscal 2013 reporting.—Revised

**Section II: Accounts and Definitions**—This section includes USSGL accounts that are required for fiscal 2013 reporting.—Revised

**Section III: Account Transactions**—This section provides transactions for USSGL accounts effective October 1, 2012, for fiscal 2013 reporting.—Revised

**Section IV: Account Attributes for USSGL Proprietary Accounts and FACTS II Reporting**—This section describes USSGL account attributes. It also displays the USSGL account attributes used with each USSGL account for the Federal Agency Centralized Trial-Balance System (FACTS) I and FACTS II for fiscal 2013 reporting.—Revised

**Section V: Crosswalks to Standard External Reports for Fiscal 2013 Reporting**—This section provides fiscal 2013 reporting requirements for USSGL accounts that crosswalk to the following reports:

- Office of Management and Budget (OMB)—SF 133: Report on Budget Execution and Budgetary Resources and the Budget Program and Financing (P&F) Schedule (combined crosswalk)—Revised
- FMS 2108: Yearend Closing Statement—Revised
- OMB Form and Content: Balance Sheet, Statement of Net Cost, Statement of Changes in Net Position, Statement of Custodial Activity, and Statement of Budgetary Resources—Revised

**Part 3—Fiscal 2014 GTAS implementation testing reporting includes Sections I through VII:**

**Section I: Chart of Accounts**—This section includes USSGL accounts required for fiscal 2014 reporting. Accounts added or revised are in bold typeface.—Revised

**Section II: Accounts and Definitions**—This section includes USSGL accounts required for fiscal 2014 reporting.—Revised

**Section III: Account Transactions**—This section provides transactions for USSGL accounts effective October 1, 2013, for fiscal 2014 reporting.—Revised

**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 fiscal 2014 reporting.—Revised

**Section V: Crosswalks to Standard External Reports for Fiscal 2014 Reporting**—This section provides fiscal 2014 reporting requirements for USSGL accounts that crosswalk to the following reports:

- Office of Management and Budget (OMB) SF 133: Report on Budget Execution and Budgetary Resources—Revised
- OMB Budget Program and Financing (P&F) Schedule—Revised
- FMS 2108: Yearend Closing Statement—Revised
- OMB Form and Content: Balance Sheet, Statement of Net Cost, Statement of Changes in Net Position, Statement of Custodial Activity, and Statement of Budgetary Resources—Revised

**Section VI: Crosswalks – Reclassified Statements for Fiscal 2014 Reporting**—This section includes crosswalks for use in fiscal 2014.—Revised

**Section VII: Edits and Validations for Fiscal 2014 Reporting**—This section includes required edits and validations for GTAS reporting for use in fiscal 2014.—Added

## 6. Effective Date

- Part 1 requirements, for fiscal 2012, are effective immediately.
- Part 2 requirements, for fiscal 2013, are effective October 1, 2012.
- Part 3 requirements, for fiscal 2014 GTAS implementation testing, are effective for GTAS implementation testing immediately and for production effective, October 1, 2013.

## 7. References

- Memorandum for all CFOs and Deputy CFOs, “Extended Testing Schedule for Government-wide Treasury Account Symbol (GTAS) System,” dated July 13, 2012.
- TFM Volume I, Bulletin No. 2012-07: Fiscal 2014 Implementation of the Six-Digit U.S. Government Standard General Ledger (USSGL) Account Number Code Structure.
- TFM Volume I, Part 2, Chapter 4200, “Agency Reporting on Unexpended Balances of Appropriations and Funds (Federal Agencies’ Centralized Trial-Balance System II, FMS 2108: Year-End Closing Statement),” dated July 11, 2011. See the TFM Web site at <http://www.fms.treas.gov/tfm/vol1/v1p2c420.pdf>.
- TFM Volume I, Part 2, Chapter 4700, “Agency Reporting Requirements for the *Financial Report of the United States Government*,” dated May 15, 2012. See the TFM Web site at <http://www.fms.treas.gov/tfm/vol1/v1p2c470.pdf>.

- OMB Circular No. A-11 Revised, Transmittal Memorandum No. 85, dated August 18, 2011. See the OMB Web site at [http://www.whitehouse.gov/sites/default/files/omb/assets/a11\\_current\\_year/2011\\_letter.pdf](http://www.whitehouse.gov/sites/default/files/omb/assets/a11_current_year/2011_letter.pdf).
- OMB Circular No. A-11, "Preparation, Submission, and Execution of the Budget," dated August 2011, revised November 10, 2011. See the OMB Web site at [http://www.whitehouse.gov/sites/default/files/omb/assets/a11\\_current\\_year/a\\_11\\_2011.pdf](http://www.whitehouse.gov/sites/default/files/omb/assets/a11_current_year/a_11_2011.pdf).
- OMB Circular No. A-136, "Financial Reporting Requirements" (Form and Content), dated October 27, 2011. See the OMB Web site at [http://www.whitehouse.gov/sites/default/files/omb/assets/omb/circulars/a136/a136\\_revised\\_2011.pdf](http://www.whitehouse.gov/sites/default/files/omb/assets/omb/circulars/a136/a136_revised_2011.pdf).

## 8. Inquiries

Direct questions concerning this transmittal letter to the agency's USSGL Board representative or contact the USSGL Advisory Division staff at:

USSGL Advisory Division  
Governmentwide Accounting  
Financial Management Service  
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Telephone: 202-874-9980

See the USSGL Web site at <http://www.fms.treas.gov/ussgl/contacts.html> for the USSGL Advisory Division staff and agency USSGL Board representatives contact information.



Date: August 13, 2012

David A. Lebryk  
Commissioner