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

1. Purpose

This TFM bulletin notifies agencies that the following Part I crosswalks available at http://www.fms.treas.gov/ussgl/index.html have been revised for fiscal 2012:

- Section IV, USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information;
- Section V, SF 133: Report on Budget Execution and Budgetary Resources and the Budget Program and Financing (P&F) Schedule (combined crosswalk);
- Section V, FMS 2108: Yearend Closing Statement;
- Section V, Statement of Net Cost;
- Section VI, Reclassified Balance Sheet.

2. Summary of Changes

USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information

- Added USSGL account 1190, “Other Cash.”

FMS 2108: Yearend Closing Bulletin

Unexpended Balances:

Footnote 2:

- Added Authorization Indicators 961, “Reserve Position”; and 965, “Holdings of Special Drawing Rights.”

**Budget Program and Financing (P&F) Schedule**

- Line 1950: Deleted USSGL account 4350, “Canceled Authority.”
- Line 5082: Added USSGL account 4128, “Amounts Appropriated From Specific Invested TAFS – Transfers-In.”

**Statement of Net Cost**

- Line 1: Deleted duplicate USSGL account 6338, “Remuneration Interest.”

**Reclassified Balance Sheet**

- Footnote 11: Revised.

3. **Effective Date**

This bulletin is effective immediately.
4. Inquiries

Direct questions concerning this bulletin to the agency’s USSGL Board representative or contact the USSGL Advisory Division staff at:

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Date: October 11, 2012

David A. Lebryk
Commissioner