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# Treasury Financial Manual

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Transmittal Letter No. S2 15-01

Volume I

**To: Heads of Government Departments, Agencies, and Others Concerned**  
**Subject: U.S. Government Standard General Ledger (USSGL) – A Treasury Financial Manual (TFM) Supplement.**

## 1. Purpose

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

## 2. Rescission

T/L No. S2 15-01 rescinds the following publications:

- T/L No. S2 14-01 USSGL, dated June 26, 2014;
- TFM Volume I Bulletin No. 2014-07 (September 2014);
- TFM Volume I Bulletin No. 2015-01 (October 2014);
- TFM Volume I Bulletin No. 2015-03 (December 2014); and
- TFM Volume I Bulletin No. 2015-04 (February 2015).

## 3. Explanation of Updates

T/L No. S2 15-01 USSGL includes two parts:

- Part 1, effective Fiscal Year (FY) 2015, replaces the current USSGL TFM Part 1 FY 2014 reporting.
- Part 2, effective Fiscal Year (FY) 2016, replaces the current USSGL TFM Part 2 FY 2015 reporting.

## 4. Overall Changes to the USSGL

T/L S2 15-01 USSGL includes the following overall changes:

- Part 1 – FY 2015 - Revised.
- Part 2 – FY 2016 - Revised.
- Summary of Changes - The Summary of Changes identifies specific changes made to the USSGL document. The summary heading “Consolidated” refers to all changes to date for Fiscal Years 2015 and 2016.

## 5. Changes by Part/Section

### Part 1 – FY 2015 Reporting includes Sections I through VII:

**Section I: Chart of Accounts** – This section includes USSGL accounts required for FY 2015 Reporting. Accounts added or revised are in bold typeface.

**Section II: Accounts and Definitions** – This section includes USSGL accounts required for FY 2015 Reporting.

**Section III: Accounts Transactions** – This section provides transactions for USSGL accounts required for FY 2015 reporting.

**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 FY 2015 reporting.

**Section V: Crosswalks to Standard External Reports for FY 2015 reporting** – This section provides FY 2015 reporting requirements for USSGL accounts that crosswalk to the following reports:

OMB Form and Content:

- Balance Sheet
- Statement of Net Cost
- Statement of Changes in Net Position
- Statement of Custodial Activity
- Statement of Budgetary Resources
- SF 133: Report on Budget Execution and Budgetary Resources and the Office of Management and Budget (OMB)
- Budget Program and Financing (P&F) Schedule

**Section VI: Crosswalks – Reclassified Statements for FY 2015 reporting** – This section includes crosswalks for use in FY 2015 reporting.

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

**Section VII: Validations and Edits for FY 2015 reporting** – This section includes required Validations and Edits for use in FY 2015 reporting.

### Part 2 – FY 2016 Reporting includes Sections I through VII:

**Section I: Chart of Accounts** – This section includes USSGL accounts required for FY 2016 reporting. Accounts added or revised are in bold typeface.

**Section II: Accounts and Definitions** – This section includes USSGL accounts required for FY 2016 reporting.

**Section III: Accounts Transactions** – This section provides transactions for USSGL accounts required for FY 2016 reporting.

**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 FY 2016 reporting.

**Section V: Crosswalks to Standard External Reports for FY 2016 GTAS reporting** – This section provides FY 2016 reporting requirements for USSGL accounts that crosswalk to the following reports:

OMB Form and Content:

- Balance Sheet
- Statement of Net Cost
- Statement of Changes in Net Position
- Statement of Custodial Activity
- Statement of Budgetary Resources
- SF 133: Report on Budget Execution and Budgetary Resources and the Office of Management and Budget (OMB)
- Budget Program and Financing (P&F) Schedule

**Section VI: Crosswalks – Reclassified Statements for FY 2016 reporting** —This section includes crosswalks for use in FY 2016 reporting:

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

**Section VII: Validations and Edits for FY 2016 reporting** – This section includes required Validations and Edits for use in FY 2016 reporting.

#### **6. Effective Date**

- Part 1, requirements for FY 2015, are effective immediately.
- Part 2, requirements for FY 2016, are effective October 1, 2015.

#### **7. References**

- Memorandum for all CFOs, Deputy CFOs, and CIOs “Annual Fiscal Service Innovations - Upcoming System Changes and Timelines,” dated April 30, 2015. See the Fiscal Service website at [http://www.fiscal.treasury.gov/Annual\\_FS\\_Letter.pdf](http://www.fiscal.treasury.gov/Annual_FS_Letter.pdf).
- TFM Volume I, Part 2, Chapter 4700, “Agency Reporting Requirements for the Financial Report of the United States Government,” dated June 2015. See the TFM website at <http://tfm.fiscal.treasury.gov/v1/p2/c470.html>.
- OMB Circular No. A-11 Revised Transmittal Memorandum No. 88, dated July 25, 2014. See the OMB website at [https://www.whitehouse.gov/sites/default/files/omb/assets/a11\\_current\\_year/2014\\_letter.pdf](https://www.whitehouse.gov/sites/default/files/omb/assets/a11_current_year/2014_letter.pdf).

- OMB Circular No. A-11, “Preparation, Submission, and Execution of the Budget,” dated July 2014 (Revised November 2014). See the OMB website at [https://www.whitehouse.gov/sites/default/files/omb/assets/a11\\_current\\_year/a11\\_2014.pdf](https://www.whitehouse.gov/sites/default/files/omb/assets/a11_current_year/a11_2014.pdf).
- OMB Circular No. A-136 Revised, “Financial Reporting Requirements” (Form and Content), dated September 18, 2014. See the OMB website at [https://www.whitehouse.gov/sites/default/files/omb/assets/OMB/circulars/a136/a136\\_revised\\_2014.pdf](https://www.whitehouse.gov/sites/default/files/omb/assets/OMB/circulars/a136/a136_revised_2014.pdf).

## 8. Inquiries

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

U.S. Standard General Ledger Advisory Division  
Governmentwide Accounting  
Bureau of the Fiscal Service  
Department of the Treasury  
Prince George’s Metro Center II  
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See the USSGL website at <https://www.fiscal.treasury.gov/fsreports/ref/ussgl/contacts.htm#board> for the USSGL Advisory Division staff and agency USSGL Board representative's contact information.

Date: June 25, 2015