

**Bulletin No. 2016-05**

**U.S. Standard General Ledger (USSGL) - A Treasury Financial Manual (TFM) Supplement**

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

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

1. **Purpose** This USSGL Supplement letter revises the USSGL and replaces all previous amendments.

# Rescission

Bulletin No. 2016-05 rescinds the following publications:

T/L No. S2 15-01 USSGL Bulletin No. 2015-06 (June 2015);

TFM Volume I Bulletin No. 2015-10 (September 2015); and TFM Volume I Bulletin No. 2016-02 (November 2015).

# Explanation of Updates

Bulletin No. 2016-05 USSGL includes two parts:

Part 1, effective Fiscal Year (FY) 2016, replaces the current USSGL Part 1 FY 2015 reporting. Part 2, effective Fiscal Year (FY) 2017, replaces the current USSGL Part 2 FY 2016 reporting.

# Overall Changes to the USSGL

Bulletin No. 2016-05 USSGL includes the following overall changes:

Part 1 FY 2016–Revised. Part 2 FY 2017–Revised.

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 Years 2016 and 2017.

# Changes by Part/Section

**Part 1–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: Account 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 & Schedule P Budget Program and Financing Schedule

**Section VI: Crosswalks to 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 Operations and Changes in Net Position

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

# Part 2 - FY 2017 Reporting includes Sections I through VII:

**Section I: Chart of Accounts–**This section includes USSGL accounts required for FY 2017 reporting. Accounts added or revised are in bold typeface.

**Section II: Accounts and Definitions–**This section includes USSGL accounts required for FY 2017 reporting.

**Section III: Account Transactions–**This section provides transactions for USSGL accounts required for FY 2017 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 2017 reporting.

**Section V: Crosswalks to Standard External Reports for FY 2017 GTAS Reporting–**This section provides FY 2017 reporting requirements for USSGL accounts that crosswalk to the following reports:

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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 & Schedule P Budget Program and Financing Schedule

**Section VI: Crosswalks to Reclassified Statements for FY 2017 Reporting–**This section includes crosswalks for use in FY 2017 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 2017 Reporting–**This section includes required Validations and Edits for use in FY 2017 reporting.

# Effective Date

Part 1, requirements for FY 2016, are effective immediately. Part 2, requirements for FY 2017, are effective October 1, 2016.

# References

Memorandum for all CFOs, Deputy CFOs, and CIOs "Annual Fiscal Service Innovations– Upcoming Service Changes and Timelines," dated April 21, 2016. See the Fiscal Service website at [**https://fiscal.treasury.gov/reference-guidance/cfo/**](https://fiscal.treasury.gov/reference-guidance/cfo/)

TFM Volume I, Part 2, Chapter 4700, "Agency Reporting Requirements for the Financial Report of the United States Government," dated May 2016. See the TFM website at [**http://tfm.fiscal.treasury.gov/v1/p2/c470.html**](http://tfm.fiscal.treasury.gov/v1/p2/c470.html)

OMB Circular No. A-11 Revised Transmittal Memorandum No. 89, dated June 30, 2015. See the OMB website at [**https://www.whitehouse.gov/sites/default/files/omb/assets/a11\_current\_year/2015\_letter.pdf**](http://www.whitehouse.gov/sites/default/files/omb/assets/a11_current_year/2015_letter.pdf)OMB Circular No. A-11, "Preparation, Submission, and Execution of the Budget," dated June 30, 2015 (Revised June 2015). See the OMB website at [**https://www.whitehouse.gov/sites/default/files/omb/assets/a11\_current\_year/a11\_2015.pdf**](http://www.whitehouse.gov/sites/default/files/omb/assets/a11_current_year/a11_2015.pdf)OMB Circular No. A-136 Revised, "Financial Reporting Requirements" (Form and Content), dated August 4, 2015. See the OMB website at

# [https://www.whitehouse.gov/sites/default/files/omb/assets/OMB/circulars/a136/a136\_revised\_2015.pdf](http://www.whitehouse.gov/sites/default/files/omb/assets/OMB/circulars/a136/a136_revised_2015.pdf)

1. **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

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Hyattsville, MD 20782

Telephone: 202-874-7418

See the USSGL website at [**https://www.fiscal.treasury.gov/ussgl/contact-board-members.html**](http://www.fiscal.treasury.gov/ussgl/contact-board-members.html) for the USSGL Advisory Division staff and agency USSGL Board representative's contact information.

Date: June 23, 2016