



Treasury Financial Manual

Transmittal Letter No. S2 13-01

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 13-01 rescinds the following publications:

- T/L No. S2 12-03 USSGL, dated August 13, 2012;
 - TFM Volume I Bulletin No. 2012-02;
 - TFM Volume I Bulletin No. 2012-05;
 - TFM Volume I Bulletin No. 2012-06;
 - TFM Volume I Bulletin No. 2012-07;
- AND
- TFM Volume I Bulletin No. 2012-08.

3. Explanation of Updates

T/L No. S2 13-01 USSGL includes two parts:

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

4. Overall Changes to the USSGL

T/L S2 13-01 USSGL includes the following overall changes:

Part 1 – Fiscal 2013

- Revised

Part 2 – Fiscal 2014

- 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 2013.

5. Changes by Part/Section

Part 1—Fiscal 2013 reporting includes Sections I through VI:

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—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 2013 Reporting—This section includes crosswalks for use in fiscal 2013.

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

Part 3—Fiscal 2014 reporting includes Sections I through VII:

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

Section II: Accounts and Definitions—This section includes USSGL accounts that are 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: GTAS Edits and Validations for Fiscal 2014 Reporting—This section includes required edits and validations for GTAS reporting for use in fiscal 2014.—Revised

6. Effective Date

- Part 1 requirements, for fiscal 2013, are effective immediately.
- Part 2 requirements, for fiscal 2014, are effective October 1, 2013.

7. References

- Memorandum for all CFOs and Deputy CFOs, “Upcoming Bureau of the Fiscal Service Systems Changes and Timelines,” dated April 11, 2013.
- 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 31, 2013. See the TFM Web site at <http://www.fms.treas.gov/tfm/vol1/v1p2c470.pdf>.
- OMB Circular No. A-11 Revised, Transmittal Memorandum No. 86, dated August 3, 2012. See the OMB Web site at http://www.whitehouse.gov/sites/default/files/omb/assets/a11_current_year/2012_letter.pdf.
- OMB Circular No. A-11, “Preparation, Submission, and Execution of the Budget,” dated August 3, 2012. See the OMB Web site at http://www.whitehouse.gov/sites/default/files/omb/assets/a11_current_year/a_11_2012.pdf.
- OMB Circular No. A-136, “Financial Reporting Requirements” (Form and Content), dated August 3, 2012. See the OMB Web site at http://www.whitehouse.gov/sites/default/files/omb/assets/omb/circulars/a136/a136_revised_2012.pdf.

8. Inquiries

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

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 Bureau of the Fiscal Service
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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: June 24, 2013

David A. Lebryk
 Commissioner