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# Treasury Financial Manual

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## Bulletin No. 2015-10

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

**Subject: Change to Transmittal Letter No. S2 15-01, U.S. Government Standard General Ledger (USSGL) – A Treasury Financial Manual (TFM) Supplement.**

**1. Purpose** - This TFM bulletin notifies agencies that Part 1 and Part 2 of the USSGL TFM S2 15-01 (available at <http://tfm.fiscal.treasury.gov/v1/supplements/ussgl.html>) has been revised for Fiscal Year (FY) 2015 and FY 2016.

**2. Summary of Changes** - The Summary of Changes identifies specific revisions made to the USSGL document. The summary heading refers to all changes to date for FY 2015 and FY 2016.

### **3. 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. - *Revised*

**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:

Office and Management Budget (OMB) Form and Content:

- Balance Sheet - *Revised*
- Statement of Net Cost - *Revised*
- Statement of Changes in Net Position
- Statement of Custodial Activity

Statement of Budgetary Resources - *Revised*

- SF 133: Report on Budget Execution and Budgetary Resources - *Revised*
- Budget Program and Financing (P&F) Schedule - *Revised*

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

- Reclassified Balance Sheet - *Revised*
- Reclassified Statement of Net Cost - *Revised*
- 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. - *Revised*

**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. - *Revised*

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

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

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

- Balance Sheet – *Revised*
- Statement of Net Cost - *Revised*
- Statement of Changes in Net Position
- Statement of Custodial Activity
- Statement of Budgetary Resources - *Revised*
- SF 133: Report on Budget Execution and Budgetary Resources - *Revised*
- Budget Program and Financing Schedule P - *Revised*

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

- Reclassified Balance Sheet - *Revised*
- Reclassified Statement of Net Cost - *Revised*
- 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. - *Revised*

#### 4. Effective Date

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

**5. Inquiries** – Direct questions concerning this bulletin to the agency’s USSGL Board representative (<http://www.fiscal.treasury.gov/fsreports/ref/ussgl/contacts.htm#board>), 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  
3700 East-West Highway  
Hyattsville, MD 20782  
Telephone: 202-874-7418

To reach the USSGL Advisory Division staff and/or agency USSGL Board representatives, visit the "Contacts" page on the USSGL website at (<http://www.fiscal.treasury.gov/fsreports/ref/ussgl/contacts.htm#sgl>)

**Date:** September 3, 2015