



Treasury Financial Manual

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.

2. 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).

3. 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.

4. 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.

5. 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.

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- Balance Sheet
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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.

6. Effective Date

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

7. 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 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 May 2016. See the TFM website at <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
- 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
- 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

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
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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 23, 2016