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# Treasury Financial Manual

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Transmittal Letter No. S2 12-02

Volume I

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

**Subject: U.S. Government Standard General Ledger (USSGL)**

## 1. Purpose

This transmittal letter revises the USSGL. It replaces all previous amendments.

## 2. Rescission

This transmittal letter rescinds Treasury Financial Manual (TFM), Volume I, Transmittal Letter (T/L) No. S2 12-01, dated December 15, 2011, and TFM Volume I, Bulletin No. 2012-01, dated January 17, 2012.

## 3. Notice

To help agencies smoothly transition to the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS), Part 2 of this document presents a preview USSGL TFM for fiscal 2013. The USSGL Board will vote on final USSGL accounts, and the Financial Management Service will publish the approved accounts in an upcoming TFM release on or around June 30, 2012. Agencies can use this Part 2 preview for planning but should not view it as the final guidance for fiscal 2013.

## 4. Changes to the USSGL

The revised USSGL (T/L No. S2 12-02) includes the following overall changes:

### Part 1 – Fiscal 2012

- No changes

### Part 2 – Fiscal 2013 Preview

- Preview was created and generated from GTAS.
- Preview may include changes that require final review and approval from the USSGL Board in May 2012.
- Part 2 does not include a Summary of Changes.
- Six-digit USSGL account numbers are implemented.\*
- New Attribute Table combines and consolidates the proprietary and budgetary USSGL accounts, attributes, and domains.
- FACTS I and FACTS II Attribute Tables are deleted.
- SF 133 and P&F crosswalks are disaggregated and presented as distinct crosswalks.
- Section VI: Reclassified Crosswalks previously excluded from Part 2 are now included in Part 2.
- Section VII: Edits and Validations, a new Section, is added.

\*Refer to TFM Volume I, Bulletin No. 2010-08: Implementation of the Six-Digit U.S. Government Standard General Ledger (USSGL) Account Number Code Structure.

**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 2012. There is no Summary of changes for fiscal 2013.

**Part 1**—Fiscal 2012 reporting includes Sections I through VI:

**Section I: Chart of Accounts**—This section includes USSGL accounts that are required for fiscal 2012 reporting.—No changes

**Section II: Accounts and Definitions**—This section includes USSGL accounts that are required for fiscal 2012 reporting.—No changes

**Section III: Account Transactions**—This section provides transactions for USSGL accounts effective October 1, 2010, for fiscal 2012 reporting.—No changes

**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 2012 reporting.—No changes

**Section V: Crosswalks to Standard External Reports for Fiscal 2012 Reporting**—This section provides fiscal 2012 reporting requirements for USSGL accounts that crosswalk to the following reports:

- SF 133: Report on Budget Execution and Budgetary Resources and the Office of Management and Budget (OMB) and Budget Program and Financing (P&F) Schedule (combined crosswalk)— No changes
- 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—No changes

**Section VI: Crosswalks – Reclassified Statements for Fiscal 2012 Reporting**—This section includes crosswalks for use in fiscal 2012.

- Reclassified Balance Sheet—No changes
- Reclassified Statement of Net Cost—No changes
- Reclassified Statement of Changes in Net Position—No changes

**Part 2**—Fiscal 2013 reporting includes Sections I through V:

**Section I: Chart of Accounts**—This section includes USSGL accounts required for fiscal 2013 reporting. Accounts added or revised are in bold typeface.—Revised

**Section II: Accounts and Definitions**—This section includes USSGL accounts 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.—No changes

**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 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:

- SF 133: Report on Budget Execution and Budgetary Resources and the Office of Management and Budget (OMB)—Revised
- Budget Program and Financing (P&F) Schedule (combined crosswalk)—Revised
- FMS 2108: Yearend Closing Statement—Revised
- OMB Form and Content: Balance Sheet, Statement of Net Cost, Statement of Changes in Net Position, and 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 2012.—Added

**Section VII: Edits and Validations for Fiscal 2013 Reporting**—This section includes required Edits and Validations for GTAS reporting to be published in June 2012.

## 5. Effective Date

Part 1 requirements, for fiscal 2012, are effective immediately.

Part 2 requirements, for fiscal 2013, are effective October 1, 2012.

## 6. References

- 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 June 16, 2011. See the TFM Web site at <http://www.fms.treas.gov/tfm/vol1/v1p2c470.pdf>.
- OMB Circular No. A-11 Revised, Transmittal Memorandum No. 85, dated August 18, 2011. See the OMB Web site at [http://www.whitehouse.gov/sites/default/files/omb/assets/a11\\_current\\_year/2011\\_letter.pdf](http://www.whitehouse.gov/sites/default/files/omb/assets/a11_current_year/2011_letter.pdf).
- OMB Circular No. A-11, “Preparation, Submission, and Execution of the Budget,” dated August 2011, revised November 10, 2011. See the OMB Web site at [http://www.whitehouse.gov/sites/default/files/omb/assets/a11\\_current\\_year/a\\_11\\_2011.pdf](http://www.whitehouse.gov/sites/default/files/omb/assets/a11_current_year/a_11_2011.pdf).

- OMB Circular No. A-136, "Financial Reporting Requirements" (Form and Content), dated October 27, 2011. See the OMB Web site at [http://www.whitehouse.gov/sites/default/files/omb/circulars/a136/a136\\_revised\\_2011.pdf](http://www.whitehouse.gov/sites/default/files/omb/circulars/a136/a136_revised_2011.pdf).

## 7. Inquiries

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

U.S. Standard General Ledger Advisory Division  
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Financial Management Service  
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Contact information for the USSGL Advisory Division staff and agency USSGL Board representatives also can be found on the USSGL Web site at <http://www.fms.treas.gov/ussgl/contacts.html>.



Date: March 30, 2012

David A. Lebryk  
Commissioner