



Treasury Financial Manual

Transmittal Letter No. S2 15-01

Volume I

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

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

1. Purpose

This transmittal letter (T/L) revises the USSGL TFM and replaces all previous amendments.

2. Rescission

T/L No. S2 15-01 rescinds the following publications:

- T/L No. S2 14-01 USSGL, dated June 26, 2014;
- TFM Volume I Bulletin No. 2014-07 (September 2014);
- TFM Volume I Bulletin No. 2015-01 (October 2014);
- TFM Volume I Bulletin No. 2015-03 (December 2014); and
- TFM Volume I Bulletin No. 2015-04 (February 2015).

3. Explanation of Updates

T/L No. S2 15-01 USSGL includes two parts:

- Part 1, effective Fiscal Year (FY) 2015, replaces the current USSGL TFM Part 1 FY 2014 reporting.
- Part 2, effective Fiscal Year (FY) 2016, replaces the current USSGL TFM Part 2 FY 2015 reporting.

4. Overall Changes to the USSGL

T/L S2 15-01 USSGL includes the following overall changes:

- Part 1 – FY 2015 - Revised.
- Part 2 – FY 2016 - Revised.
- 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 Years 2015 and 2016.

5. 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.

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:

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 and the Office of Management and Budget (OMB)
- Budget Program and Financing (P&F) Schedule

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

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

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.

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

Section III: Accounts 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 and the Office of Management and Budget (OMB)
- Budget Program and Financing (P&F) Schedule

Section VI: Crosswalks – 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 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.

6. Effective Date

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

7. References

- Memorandum for all CFOs, Deputy CFOs, and CIOs “Annual Fiscal Service Innovations - Upcoming System Changes and Timelines,” dated April 30, 2015. 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 June 2015. See the TFM website at <http://tfm.fiscal.treasury.gov/v1/p2/c470.html>.
- OMB Circular No. A-11 Revised Transmittal Memorandum No. 88, dated July 25, 2014. See the OMB website at https://www.whitehouse.gov/sites/default/files/omb/assets/a11_current_year/2014_letter.pdf.

- OMB Circular No. A-11, “Preparation, Submission, and Execution of the Budget,” dated July 2014 (Revised November 2014). See the OMB website at https://www.whitehouse.gov/sites/default/files/omb/assets/a11_current_year/a11_2014.pdf.
- OMB Circular No. A-136 Revised, “Financial Reporting Requirements” (Form and Content), dated September 18, 2014. See the OMB website at https://www.whitehouse.gov/sites/default/files/omb/assets/OMB/circulars/a136/a136_revised_2014.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
Department of the Treasury
Prince George’s Metro Center II
3700 East-West Highway
Hyattsville, MD 20782
Telephone: 202-874-7418

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 25, 2015