



Treasury Financial Manual

Bulletin No. 2012-07

Volume I

Retention: August 31, 2013

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

Subject: Fiscal 2014 Implementation of the Six-Digit U.S. Government Standard General Ledger (USSGL) Account Number Code Structure

1. Purpose

This Treasury Financial Manual (TFM) bulletin notifies agencies that implementation of the six-digit USSGL account number code structure has been postponed until implementation of the Governmentwide Treasury Account Symbol (GTAS) System for fiscal 2014 reporting.

2. References

- Memorandum for all CFOs and Deputy CFOs, “Extended Testing Schedule for Government-wide Treasury Account Symbol (GTAS) System,” dated July 13, 2012.
- Common Government-wide Accounting Classification Structure (CGAC) – July 2007. See http://www.cio.gov/documents/CGAC_Structure_Report_07-31-07.doc.
- TFM Volume I, Bulletin No. 2010-03, Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS), December 2009. See the TFM Web site at <http://www.fms.treas.gov/tfm/vol1/10-03.pdf>.

3. Rescission

This TFM bulletin rescinds TFM Volume I, Bulletin No. 2010-08.

4. Background

The new USSGL account number code structure will include six digits and will be implemented by adding two zeros, “00,” to the end of all USSGL account numbers. For example, USSGL account number 1010 will become USSGL account number code 101000. Agencies **must not** modify these six-digit USSGL account number codes. For agency-specific reporting needs, individual agencies may add a two-digit USSGL account extension code that will not be standardized in the USSGL. Use of the two-digit USSGL account

extension code is at the discretion of the agency. By fiscal 2014, agencies must provide Treasury central reporting data using the new USSGL account number code structure.

5. Effective Date

This bulletin is effective immediately.

6. Inquiries

Direct questions concerning this bulletin to the agency's USSGL Board representative or to the contact provided below:

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Date: August 8, 2012

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